

**CHAPTER - VIII****L E A V E****GENERAL**

8.1. The rules regulating the conditions under which regular leave may be granted to and availed of by the members of the Office other than Gazetted Officers are incorporated in the Manual of General Procedure.

8.2. All heads of field Offices in IA&AD who are of the rank of Accountant General/Principal Director of Audit may grant leave of all kinds except special disability leave. Study leave and leave not due, and leave preparatory to retirement to the IA&AS Officers serving in their own offices and in the offices under their control to the extent indicated below subject to local arrangements:

- (A) Officers in the Junior Administrative Grade including the Selection Grade and Officers in the senior time scale upto 45 days.
- (B) Other IA&AS Officers upto 60 days, the above power is subject to the following conditions:
  - (i) The Accountant General/Principal Director of Audit etc., is satisfied that work will not suffer by the absence of the officer on leave.
  - (ii) It is possible to make adequate internal arrangement so that work of the office as a whole does not suffer.
  - (iii) If the Accountant General/Principal Director of Audit needs a substitute in place of the officer proceeding on leave, prior approval of headquarters office should be obtained before leave is sanctioned.
  - (iv) Head of field offices may also grant leave of all kinds except special disability leave, study leave and leave not due upto 180 days to the temporary Assistant Accountants General/Assistant Directors serving under

them and in the office under their control subject to local arrangements.

NOTE: 1. If leave be refused in any case a report of the reasons for the refusal should be made to the headquarters.

NOTE: 2. All grants of leave and the date of departure on, and return from leave shall be reported to the headquarters office.

NOTE: 3. The instructions will not apply in cases where orders transferring officers have been issued by Comptroller and Auditor General of India. In such cases separate orders of the C&AG should be obtained before relieving officers proceeding on leave. This applies even if the leave had been actually sanctioned on a date before the receipt of transfer orders.

(Para 3.29.2 of M.S.O. (Administration) Vol.I)

### ***Other Gazetted Officers***

8.3. The grant of leave to Audit Officers is regulated with reference to paragraph 4.9.2 of M.S.O. (Admn.) Vol.I.

### ***Issue of notification***

8.4. All important events in the official career of Accounts/ Audit Officers, such as promotion including proforma under next below rule, retirement, resignation and death should be notified in the official gazette. Notifications issued in this behalf will be sent by the Accountant General/Principal Director of Audit concerned direct to the press accompanied by Hindi version thereof. Only copies of the above office orders or advance notifications need be endorsed to the office of the Comptroller and Auditor General of India.

(Para 4.7.1 of M.S.O.(Admn.) Vol.I)

## **CERTIFICATE OF OFFICIATION**

8.5. In all cases in which the benefit of second provision to the explanation below Rule 40 of C.C.S. Leave Rules, 1972 (corresponding to Rule 15 of R.L.Rs 1933) is allowed to a non-Gazetted Government servant, a certificate in the following form shall be signed by the authority competent to fill the specified post



8.7. The leave reserve in respect of all the cadres in the offices of the Accountants General, Audit-I & II are placed at the disposal of the Sr. Deputy Accountant General (Admn.) and he will have the power to grant leave subject to management of work within the leave reserve.

8.7.(A) The Group Officers (Sr.DAG/DAG) are empowered to sanction all kinds of leave with Pay and allowances in respect of all Group-B Officers (including AAOs) not exceeding 30 days where no substitute is required and the Sr.Dy. Accountant General (Admn.) is empowered to sanction all kinds of leave with pay and allowances exceeding 30 days and in cases where substitutes are required and also in cases of E.O.L. with or without M.C. irrespective of the duration of leave.

(B) Branch Officers are competent

(1) to sanction regular leave with pay and allowances, i.e., E.L, H.P.L., Commuted Leave, Leave Not Due etc., to the Assistant Audit Officers/Section Officers working under them upto a maximum of 15 days at a time on the condition that no substitutes are asked for. The exercise of these powers is subject to other conditions like verification of title, production of medical certificate where leave is applied for on medical grounds etc. In respect of leave sanctioned to Assistant Audit Officers, the Auditor Officer should not himself be on leave during such period.

(2) to sanction regular leave with pay and allowances, i.e., E.L, H.P.L. Commuted Leave and Leave Not Due etc., to the Senior Auditors/Auditors/Clerks/Group 'D' working under them upto a maximum of 30 days at a time without asking for substitutes. The exercise of this condition is subject to other conditions like verification of title, production of Medical Certificates etc., where leave is applied for on medical grounds;

(3) to sanction CL to Senior Auditors/Auditors/Clerks/ Group-D beyond 5 days but upto 8 days;

(4) to sanction Casual Leave to Assistant Audit Officers/Section Officers working under them upto 8 days.

(C) Assistant Audit Officers/Section Officers are competent to sanction Casual Leave upto a maximum period of 5 days at a time to staff working under them.

O.O. No.Bills-I/Genl.3-55/83-84/20 dt.10-10-1984.

O.O.No.Bills-I/3-55/Genl./3-55/83-84/13 dt.17-7-1985.

Note from Admn.I dt.22-9-1986

8.8. The A.A.Os/S.Os/Audit Officers may allow the staff working under them to avail the restricted holiday, when such a holiday is required in combination with Casual Leave, it should not be taken into account for computing the limit of 5/8 days, upto which the A.A.Os/S.Os/A.Os respectively are competent to sanction Casual Leave.

(C&AG Lr.No.F.4 OSD (P)/73 (Vol.II) dt.17-7-1973, P.25 8-12/72-73)

8.9. A.A.Os/S.Os are delegated with Powers to grant permission to the staff to leave headquarters upto the period they are empowered to grant Casual leave.

(C&AG Lr.No.4-OSD )(P)/73-III dt.31-1-74-P.51 File 8-12/Misc/72-73 KW)

8.10. (a) Proposals to refuse L.P.R. will require the approval of authorities mentioned below:-

- (i) In respect of Group-A officers .. C&AG
- (ii) In respect of Group-B officers .. Deputy C&AG
- (iii) In respect of Section Officers .. Addl. Dy. C&AG
- (iv) Remaining Categories of staff .. A.G

(b) All cases in which L.P.R. is refused in terms of (iv) in the subparagraph above should be reported to C&AG's Office by 31st July, and 31st January, each year giving the names and designations of the individuals and the reason for the refusal of the L.P.R. in part or whole.

(C&AG's Confdl. Lr.No.1539-GE.I/333-72 dt.27-2-73 P.13-3-8/74-75 KW)

***Procedure***

8.11. Applications for leave should be submitted in the form prescribed for the purpose. The Assistant Audit Officer/Section Officer should in respect of staff working in his section, record his recommendations and state whether a substitute will be necessary and whether the applicant has stayed away from duty and if so from what date. The application should then be sent to Administration-I Section with recommendations of Branch Officer. The concerned Bill Section will verify the entries regarding regular leave and certify as to the admissibility of the leave applied for. The leave application is then submitted to the Branch Officer/DAG/Sr.DAG for sanction.

NOTE: The A.A.O/S.Os of Bills Sections are not competent to issued leave admissibility reports. (C&AG's Lr.No.405.D.(P)/73 (Vol.II), dated 11-11-1974 P.63 of File 8-12/Misc./72-73 K.W)

8.12. After the sanction, the application shall be sent to the Bills Group for further action such as entry in the leave account, service book etc.

8.13. In case it is not possible to manage the work within the leave reserve allotted to each group and a substitute is necessary, the leave application will be sent to Administration-I Section for arranging a substitute and to the concerned Bills Section for obtaining the sanction of Sr.DAG (Admn.)

8.14. Applications for leave will be considered in the order of priority as and when substitutes become available, subject to administrative convenience and exigencies.

***Instructions to be observed***

8.15. The following instructions should be observed in connection with the grant of leave to non-gazetted staff.

(i) Leave cannot be claimed as a matter of right. When the exigencies of public service so require, discretion to refuse or revoke leave of any public description is reserved to the authority empowered to grant it.

(ii) No member of the staff should avail himself of leave before it is sanctioned.

(iii) Except in case of sudden and serious illness, leave application should be submitted by the staff through the Branch Officers at least 15 days before the date on which they intend to proceed on leave. In case the leave is to be spent out of India, such application should be sent two months before the date on which they intend to proceed on leave.

(iv) Leave is not to be applied for piece-meal. Extension of leave shall not normally be allowed except for special reasons. Even such extensions on special grounds, shall be applied for sufficiently in advance. The applications therefore should reach the office at least seven days in advance of the date of expiry of the leave originally applied for, so that suitable action may be taken for obtaining orders of sanction.

(v) In the case of leave on medical ground the leave applications should be accompanied by a medical certificate.

NOTE: It has come to the notice of Govt. of India that a number of Govt. servants have been absenting themselves, from duty on short leave by producing M.C. not only from Civil Assistant Surgeons/Civil Surgeons but also from other registered Medical practitioners including Hakim Vaid, and Homeopaths. Certain members of the staff who have qualified in Homeopathy and Ayurvedic system of medicines and have got themselves registered are also issuing such certificates to the staff. It has been decided that Medical Certificates issued by Authorised Medical Attendants only (including the Doctors employed under the CGHS) should be accepted. Even in these cases greatest vigilance should be exercised in accepting such certificates. If there is any doubt the genuineness of the certificate, the applicant should be referred to the Civil Surgeon/Medical Board and drastic action should be taken against those who are found guilty of issuing Fake Certificates.

(G.O.I., M.O.H. & F.A) OM No.A.17011//1/75, MC., dt.14-7-1975 communicated in C&AG's Endt. No.973-Audit/155-74, dt.21-8-1975) File C.C.S. Leave Rules, 1972-E.B. II)

(vi) Branch Officers while recommending leave should state whether the work in the section can be carried on without any substitutes being given.

(vii) Members of the staff who were sanctioned leave by Branch Officer without any substitute being posted in their places, should report themselves to the concerned Sections. Others for whom substitutes are posted by the respective groups should report themselves to those groups. But Administration-I should also be consulted before admitting the staff to duty on return from leave in the following cases:

(a) Where leave was not sanctioned and the Government servant had stayed away from duty;

(b) Where leave had been availed of in excess of the amount of leave originally granted to the individual;

(c) In all cases where the Government Servant returning to duty is neither permanent nor Quasi-permanent and the period of absence exceeds three months irrespective of the fact whether sanction of leave was obtained or not. The joining report of the individual should also contain full particulars of (1) the date of commencement of absence (2) whether leave was sanctioned and (3) whether any application for extension of leave of absence was made and the date of such application.

(E.B. Circular E.B.I/5-8/70-71/314, dt.14th July, 1970)

8.16. (a) Rule 32 of CCS (Leave) Rules, 1972, provides that unless the President, in view of the exceptional circumstances of the case otherwise determines, no Government servant who is not in permanent employ or on probation, shall be granted Extra-ordinary leave on any one occasion in excess of certain limits mentioned in Clause (2) of that rule.



(b) It is irregular on the part of any temporary Govt. Servant to absent himself from duty without the sanction of the competent authority. Where the leave applied for exceeds the limits prescribed in this rule, it is the responsibility of the official to ensure that he applied to the competent authority in time through proper channel stating the full reasons therefor and obtain his orders. In case the official is asked to rejoin duty within a specified period, he will do so failing which action under C.C.S. (TS) Rules, 1965, or CCS(CCA) Rules, 1965, may be resorted to. In this context, it is necessary that unauthorised absence of officials is taken up immediately as and when each occasion arises. As and when each case exceeding a period of 15 days arises, a recall memo in the form in the Annexure-I should be issued to official concerned by Reg. Post Ack. Due. by the concerned Branch Officer and in case there is no response within 30 days the case along with the office copy of the recall memo and acknowledgement should be transferred to Administration-I Section within 45 days from the date the official stayed away for further action. Instead of reporting for duty if the official concerned sends a representation or applied for leave, the leave application indicating eligibility may be put up to the authority competent to sanction leave for his orders.

(c) Administration-I section will, in all cases of temporary officials, initiate such action under C.C.S. (CCA) Rules, 1965 or CCS (TS) Rules, 1965 as may be necessary before the expiry of the maximum period of Extraordinary leave that can be granted to a temporary Govt. Servant so that no case arises for regulation of such period as may fall in excess of the maximum permissible period of Extraordinary leave that can be granted to such officials. In the case of probationers and permanent Govt. Servants, each case will be reviewed on its merits for further action.

(d) If the official desires to report for duty before final orders are issued on his unauthorised absence, he may be permitted

to do so, in consultation with Administration-I in all cases where a report has been sent to Administration-I as contemplated in this order.

(O.O.E.B./C.R./3-18/3-18/73-74/614, dated 15-2-1974)

***Prefixing/Suffixing of holidays***

8.17. Suffixing of holidays to leave on medical certificate is not permissible where the fitness certificate is of the date on which the Government servant resumes duty or of the date just preceding the date of joining or of a date intervening the holidays. If, however the fitness certificate is of the date preceding the holidays, the holidays may be allowed to be suffixed at the request of the Government servant.

(C&AG Lr.No.1938-NGE I/103-66, dt.17th August 1966)

8.18. Holidays may be allowed to be prefixed to leave on medical certificate as under:

(i) When the medical certificate is issued on the day immediately preceding the holidays:

The holidays may be treated as part of the leave and not allowed to be prefixed.

(ii) When the medical certificate is issued during the holidays as in (1) above

(iii) When the medical certificate is issued on the day leave is to commence:

The holiday may be allowed to be prefixed at the request of the Government Servant.

(C&AGs Lr.No.1502/NGE I/103-68, dt.18th June 1968)

***Compulsory recall***

8.19. ***Compulsory recall from leave:-*** All cases of compulsory recall from leave require the sanction of the Sr.Deputy Accountant General (Admn.).

***Fitness certificate***

8.20. A Government servant who has taken leave on Medical Certificate should produce the Medical Certificate of fitness before he resumes duty.

8.21. A Government Servant suffering from T.B. who is on medical leave can rejoin duty after the expiry of the leave on production of a certificate of fitness from a T.B. Specialist.

8.22. A temporary Government Servant who has been granted Extraordinary leave upto 18 months for the treatment of T.B. under Rule 32(2) (d) of C.C.S. (Leave Rules) 1972 should be required to produce physical fitness certificate before resuming duty from the following medical authorities.

(a) A temporary Gazetted Government Servant suffering from pulmonary T.B. or T.B. of any other part of the body should produce a fitness certificate from Medical Committee (as laid down in Rule 24(3) of C.C.S. leave Rules 1972) whether the treatment is at the Sanatorium or at the residence of the Government Servant. A T.B. Specialist should also be counted as a member of the Committee.

(b) A temporary Non-Gazetted Government Servant suffering from pulmonary T.B. should produce a certificate of fitness either from the Medical Officer incharge of a recognised Sanatorium or from a T.B. Specialist recognised by a State Government while such a Government Servant suffering from T.B. of any other part of the body should produce a certificate from a qualified T.B. Specialist or a Civil Surgeon.

(G.I., Min. of Fin. Memo No.F-7(137) E-IV/56, dt.18th Feb. 1958)

(c) T.B. Patients should report themselves for a preliminary check up within the first two months of their resuming duty and thereafter for subsequent periodical check ups in accordance with the opinion of the specialists who should indicate the periodicity of the check ups.

(G.I.O.M. No.F-5-35-55 M.II dt.25th November, 55/3-5 Bills Section Medical unit)

***Leave reserve***

8.23. No portion of the leave reserve should be absorbed into the permanent strength of any particular section of the office. When the number of officials on leave is less than the sanctioned strength of leave reserve, the surplus leave reserve will have to be attached to sections. In such cases the result will be that the number of men working in a section will be more than the sanctioned strength temporarily. This is not a permanent addition to the particular section.

NOTE: If a permanent increase is necessary, sanction should be obtained in the ordinary way for the additional staff required.

(C&AG's No.5924.E.1173-26 dt.23rd Nov.76-Impt. Orders file)

**ANNEXURE -I**  
**(Para 8.16(b))**

**DRAFT RECALL MEMO**

Registered Post Ack. Due. Office of the Prl.Accountant General,  
 \_\_\_\_\_  
 \_\_\_\_\_  
 Andhra Pradesh (Audit-I), Hyderabad  
 Dated the \_\_\_\_\_

Shri \_\_\_\_\_ Section  
 Officer/Assistant Audit Officer/Sr.Auditor/Auditor/Clerk/Group-D was not  
 attending the office from \_\_\_\_\_. There is no report from him  
 explaining the circumstances in which he began absenting himself from duty  
 without obtaining proper sanction to leave. Further it is also noticed that he did  
 not submit any leave application for his absence also. He is directed to report for  
 duty on or before \_\_\_\_\_ failing which suitable disciplinary  
 action will be taken against him.

Audit Officer/DAG/Sr.DAG

To

Sir \_\_\_\_\_

Note: 1. The number and date of Recall Memo should be noted in R.P. Acknowledgement Form. It should be stiched to the cover by the Section itself.

Note: 2. To be issued under the signature of Group Officer in the case of A.A.O./S.O. and that of Audit Officers in other cases.

## CHAPTER - IX

### INCREMENTS AND EFFICIENCY BARS

9.1. **Increments:** In view of the provisions of F.R. 24, the head of an office is not required to adopt the elaborate procedure of requiring each case of annual increment to be put up to him for orders as to whether the increment should be passed or not. If the work or conduct of any Assistant is so bad as to justify the increment being with-held orders to this effect should be issued separately as occasions arise. The annual increments in all cases of Asst. Audit Officers (Group B), Group C and Group D staff will therefore be passed by the Audit Officer (Bills) who will satisfy himself that no orders stopping the increment exist and that there are no default entries requiring stoppage of increments. The increment register will also be signed by the Audit Officer (Bills) in such cases.

(CAG's Lr.No.1295-NGE-I/182-60, dt.15-6-1960 to AG.P&T Simla).

#### ***Regulation of increments***

9.2. (a) An increment should be granted from the first of the month in which it falls due instead of from the actual date on which it accrues, under the operation of the normal rules and orders regulating increments.

These orders shall take effect from 1st November 1973 and shall cover Central Government Employees in Groups A,B,C & D.

(Govt. of India MOF (DOE) No.22-E.III(A)/73 dt.7-1-1974 Govt. of India MOF OM No.F(22) E.III/A/73 dt. 27-5-1974)

9.3. To enable the Audit Officer (Bills) to discharge his responsibility in the matter, the Branch Officers and A.A.O/S.O will see that all orders regarding stoppage of increments and making of entries in the Confidential Reports are promptly sent to the Administrative Section for note and necessary action and that Confidential Reports of those under their charge are written upto-date as prescribed.

***Increment register***

9.4. (i) An increment register in Form No.S.Y.299 should be maintained, separately for different categories of staff viz., S.O, Sr. Ar, Auditor, etc., and maintained in two parts.

(1) For permanent officials, (2) for Temporary officials. Separate pages should be allotted for different months. In the relevant folios relating to a month all increments which are due to be sanctioned in that month should be recorded. Enough space should be left in between the names and also some blank pages left after the entries of a particular month so that remarks affecting the date of increment or entries relating to new names can be made. If for any reason the increment dates of some staff are changed to another month, the names of the persons concerned should be scored through on the page where it is and a note kept against it showing the folio (month) to which it has been transferred.

(ii) Names of persons newly appointed or promoted to the higher grades should be entered immediately on appointment or promotion in the relevant folios.

(iii) Before the preparation of monthly bills, this register should be reviewed to see that sanction to increments due in that month are obtained and increments so approved, drawn in the monthly bill. The officer who draws the bill should see that increments have been duly drawn for all those whose increments are due in that month.

9.5. ***Review of Increment Register :-*** The increment register should be reviewed every month with a view to taking action in all cases where increments are due during that month. At the end of each increment register, some loose sheets should be attached for indicating the results of review of increment register. It should be indicated in two parts as follows:-

<b>Part I</b>	<b>Part II</b>
Opening Balance	No. of increments sanctioned during the month but not given effect to in the bill.
Increments during the Month .....	
Total.....	
Increment sanctioned during the month .....	(Details of name etc., should be given).
And reasons for delay.	

9.6. The Register together with review should be put up on the 5th of each month, indicating the position in respect of the previous month.

***Increments while on deputation or Foreign Service***

9.7. In the case of officiating Government Servants on deputation/ foreign service to other departments, copies of the certificates regarding the extent of period to which they would have continued to officiate in the post (from which they proceeded on deputation) but for their deputation shall be furnished to the department to enable that department to regulate increments accruing during the period of deputation.

***Increments for clerks***

9.8. No clerk recruited on or after 1-10-1967 will be eligible to draw increments in the time scale attached to the post unless he has passed the test English Typing at 30 w.p.m.

NOTE:- With the issue of letter quoted below, only those candidates who qualify in the typewriting test in English with a speed of 30 WPM (25 WPM in the case of Hindi Typewriting) are called for interview for the purpose of final selection and empanelment for recruitment.

(CAG. Lr.No.1932-NGE.II/81-74 dt.13-8-1974 dt.13-8-1974 P.209 File 3-70/73-75)



***Increments withheld***

9.9. (i) Whenever it is proposed to withhold increments as a disciplinary measure, the proper order to make is to withhold increments falling due after the date of the order.

(ii) ***Question whether all the increments or only one increment to be withheld during the currency of the penalty:-*** When the penalty of withholding of increment is awarded to an employee, it is obligatory on the part of the disciplinary authority to specify the period for which the penalty should remain current. A doubt has been raised whether in such a case, all the increments falling due during the currency of the penalty or only one increment should remain withheld during the specified period. It is clarified that an order of withholding of increment for a specified period implies withholding of all the increments admissible during that specified period and not the first increment only, in case the next increment but not the one increment is withheld.

(D.G., P&T Lr.No.20/41/66-Disc. dated 14 th April,1967)

(iii) ***Withholding of increment clarification:-*** A question has been raised whether in accordance with the clarification contained in Sub-para (ii) above, if the next increment is withheld for a specified period all the increments falling due during the period should be withheld. This question has been considered carefully and it is further clarified that where an order of penalty purports to withhold the "next increment" for a specified period, it implies that all the increments falling due during that period would be withheld because without getting the next increment, officer cannot get increments falling after the 'next increment'. All disciplinary authorities should, therefore, ensure that orders of penalty are correctly worded in accordance with their intention. Thus if it is intended that only one increment should be withheld over a specified period it should not be stated in the order that the next increment be withheld for a specified period. The proper course of action in such a case would be to specifically order that 'one increment' be withheld for a specified period instead of ordering that 'next increment' be withheld for a specified period. Such an order will have the effect of withholding one increment

only over a specified period and the official concerned will be able to draw the subsequent increments falling during the period, of course, depressed by the one increment which is withheld.

(D.G.P. & T Lr.No.20/41/66-Disc. dated 14th April, 1967)

***Pay & increments in the case of erroneous promotion or appointment***

9.10. The following provisions shall govern the pay and increments of a Government servant whose promotion or appointment in a substantive or officiating capacity to a post is later found to be erroneous on the basis of facts:-

(i) The orders or notification of promotion or appointment of a Government servant should be cancelled as soon as it is brought to the notice of the appointing authority that such a promotion or appointment has resulted from a factual error and the Government servant concerned should immediately on such cancellation, be brought to the position which he would have held but for the incorrect order of promotion or appointment.

(ii) In the case, however, of a Government servant, who has been erroneously promoted and appointed to a post in a substantive capacity the procedure laid down in para 7.26 and 7.27 of the Chapter "Confirmation" this Manual may be followed and only thereafter the Government servant concerned should be brought down to the position which he would have held but for the erroneous promotion/ appointment by the issue of orders as mentioned above. Service rendered by the Government servant concerned in the post to which he was wrongly promoted/ appointed as a result of the error should not be reckoned for the purpose of increments or for any other purpose in the grade/post to which he would not normally be entitled but for the erroneous promotion/appointment.

(iii) Any consequential promotions or appointments of other Government servants made on the basis of the incorrect or appointment of particular Government servant will also be regarded as erroneous and all such cases will also be regulated on the lines indicated in the preceding sub-paragraphs.

(iv) Except where the appointing authority is the President, the question whether promotion/ appointment of a particular Government servant to a post was erroneous or not should be decided by an authority next higher than the authority in accordance with the established principles governing promotions/ appointments. Where the appointing authority is the President the decision should rest with the President and should be final. In case of doubt, the Ministry of Home Affairs may be consulted through the Comptroller and Auditor General.

(v) The cases of erroneous promotion/appointment in a substantive or officiating capacity should be viewed with serious concern and suitable disciplinary action should be taken against the officers and staff responsible for such erroneous promotion. The orders refixing the pay should be issued expressly under F.R. 31-A and a copy thereof should be endorsed to the Ministry of Finance (Depart. of Expenditure) through the Comptroller and Auditor General.

(G.I., M.F. OM. No.F.1(3)-Estt. III/59 dated 14-3-1963)

### ***Stagnation personal pay***

9.11. In order to provide relief to those who reach the maximum of their pay scale one stagnation increment on completion of every two years at the maximum of the respective scales may be granted to all cadres in Group 'B' 'C' and 'D'. A maximum of three such increments may be allowed. The existing conditions regarding grant of stagnation increment will continue.

(Annexure to OM No.15(1)/1c086 dt.13-9-1986 of the Govt. of India Ministry of Finance Dept. of Expenditure Pay Commission Implementation cell dated 13-9-1986)

### ***Efficiency Bar***

9.12. The principles to be observed and the procedure to be generally followed are laid down in paragraphs 5.12 and 10.6 of the Comptroller and Auditor General's Manual of standing orders (Admn.) Vol.I.

**9.13.1 to 9.14.(III): Crossing of Efficiency Bar:** *DELETED.*(As per the recommendations of the 5th Pay Commission)

9.13.1. ***Crossing of Efficiency Bar:-*** Cases of Government servants for crossing of Efficiency Bar in a time scale of pay shall be considered by a Committee which shall be the same as the Departmental Promotion Committee constituted for the purpose of considering cases of confirmation, where no DPC has been prescribed for considering cases of confirmation, a committee comprised of Officers of sufficiently higher level may be set up to consider cases of Efficiency Bar.

9.13.2. It is not essential for the Committee considering cases of Government servants for crossing the Efficiency Bar to sit in a meeting to consider such cases, but it may consider such cases by circulation of papers. The Committee shall make its recommendation to the Authority competent to pass an order under FR-25 and the decision will be that of the Competent Authority.

9.13.3. The following time schedule should be adopted for considering Efficiency Bar cases:

<b>Months during which the date of crossing the E.B. falls</b>	<b>Month in which E.B. cases should be considered by D.P.C.</b>
April to July	April
August to October	July
November to January	October
February & March	January

According to the above time-schedule, E.B. cases falling during the months of April to July are cleared in the month of April. It would be necessary to get the confidential reports in respect of these persons for the immediately preceding years written on priority basis during the first fortnight of April itself so that the considerations of these cases of E.B. is not delayed beyond the month of April. No special reports need be obtained for consideration of cases falling in the months of August to January next, as a matter of course, for the position of the year for which a regular report has not yet become due. This will, however, be

without prejudice to the writing of the reports during the months July to December also when the Reporting Officer who has supervised on official for at least three months, quits charges and as a result a report has to be written up as per standing instructions and the reports so written should be considered by the DPC considering E.B. cases.

9.13.4. In the event of D.P.C being convened after a gap of time following the date on which the Government Servant became due to cross the E.B. the Committee should consider only those Confidential Reports which it would have considered had the DPC been held as per the prescribed schedule. If the Government servant is found unfit to cross the bar from original due date, the same D.P.C can consider the report for subsequent year also, if available, to assess his suitability in the subsequent year.

9.13.5. Where a Government servant held up at the E.B. stage on account of unfitness is allowed to cross the E.B at a later date as a result of subsequent review, his pay shall normally be fixed at the stage immediately above the E.B. In case the competent authority proposes to fix his pay at a higher stage by taking into account the length of service from the due date of E.B., the case should be referred to the next higher authority for a decision.

**9.13.6. *In case of Government Servants:***

- (i) Under suspension;
- (ii) in respect of whom disciplinary proceedings are pending or a decision has been taken to initiate disciplinary proceedings.
- (iii) in respect of whom prosecution for a criminal charge is pending or sanction for prosecution has been issued or a decision has been taken to accord sanction for prosecution.
- (iv) against whom an investigation on serious allegation of corruption, bribery or similar grave misconduct is in progress.

the DPC shall assess their suitability without taking into consideration the disciplinary case/criminal prosecution pending or contemplated against them. However, the recommendations of the DPC shall be kept in a sealed cover. If on conclusion of the disciplinary proceedings the Government servant is exonerated of the charges against him, the recommendations in the sealed cover may be considered by the competent authority, who may lift the efficiency bar retrospectively from the date it originally became due. If the proceedings end in imposition of one of the minor penalties, the E.B. case may be reviewed by the DPC with reference to the original recommendations kept in the sealed cover and the circumstances leading to the disciplinary action and the penalty imposed. The review of DPC in such cases shall, having regard to the circumstances of the case like the date of the cause of action for the disciplinary proceedings and the nature of penalty, specifically give their recommendations whether the crossing of E.B. can be allowed from the original due date or from a prospective date only. In cases where the disciplinary proceedings end in imposition of a major penalty, the recommendations of the DPC kept in the sealed cover shall not be acted upon.

9.13.7. A Government servant, who is recommended for crossing of E.B. by the DPC but in whose case any of the circumstances mentioned in Para 9.13.6 above arise after the recommendations of the DPC are received but before he is actually due for crossing the E.B., will be considered as if his case had been placed in a sealed cover by the DPC.

9.13.8. In a case where a Government servant, who becomes due for crossing of E.B., is already undergoing a minor penalty, the DPC shall consider his case taking into account the over-all record, including the circumstances leading to the disciplinary proceedings and the nature of penalty imposed, and give their recommendations regarding his suitability for crossing the bar. If, however, the Govt., servant is undergoing the penalty of withholding of increment the crossing of E.B. shall be given effect to only after the expiry of the period of penalty.

9.13.9. In respect of (i) Govt. servants on deputation from the State Govt., to the Central Govt., and vice-versa and (ii) Govt. servants on deputation from one Central Govt. department to another Central Govt. Department/ foreign service, the authority competent to sanction increment above the efficiency bar will be the authority which has the power to make substantive appointment to the post held by the deputationist Govt. servant or an authority empowered under the CCS (CCA) Rules, 1965 to withhold increments.

9.13.10. When a Govt. servant officiating in a higher post becomes due for crossing Efficiency Bar in the scale attached to the higher post even before earning a single report regarding his performance in the higher post, consideration of his case for crossing the Efficiency Bar in the scale attached to the higher post in which he is officiating should be deferred till at least one report about his performance in that post becomes available and thereafter taken up for consideration which should be on the basis of the entire record of service. If he is found fit as a result of such consideration, he may be allowed to cross the Efficiency Bar retrospectively from the due date.

9.13.11. Increment(s) granted above the efficiency bar by mistake should be withheld at once. Simultaneously, the official's case for crossing the Efficiency Bar from the due date should be considered by the appropriate committee taking into account the records of performance up-to-date. If he is found fit to cross the efficiency bar from the due date, the withheld increment(s) should be released to him with arrears, if any, pertaining to the period from the date of release of these increment(s). If, however, he is not found fit to cross the Efficiency Bar from the due date, the amount paid to him by way of increment(s) which were not due to him should be recovered in easy instalments.

9.14. ***Crossing of Efficiency Bar:-*** (I) Procedure and guidelines to be followed in the matter of crossing of Efficiency Bar by Government servants have been laid down in para 10.6 of Chapter X of M.S.O. (Admn.) Vol.I.

(II) (a) Before allowing the Section Officers to cross the Efficiency Bar, their fitness to hold the charge of any of the following sections should be tested, whenever possible:

- (i) Office Administration.
- (ii) Book and Budget.
- (iii) Efficiency-cum-performance Audit.
- (iv) Gazetted Audit Department.
- (v) Treasury Miscellaneous.
- (vi) Works Miscellaneous.
- (vii) Inspection of Public Works Divisions.
- (viii) Appropriation/Report.
- (ix) Revenue Audit Parties.
- (x) Internal Test Audit.

(b) The posting of Section Officers should be so arranged that each one of them holds the charge of any one of the above named sections for a sufficient period to earn a report on his work in that section, prior to his reaching the stage of Efficiency Bar.

(III) (a) In the case of deputationists, the permission to cross the Efficiency Bar is to be accorded by the competent authority of the lending office in consultation with the borrowing office. But in respect of the persons transferred either on unilateral or mutual basis from one office to another within the Indian Audit and Accounts Department for eventual absorption, the question of fitness to cross the Efficiency bar is to be examined by the office to which the persons are transferred. The previous office need not be consulted in such cases, except when it is considered necessary in the case of permanent employees, whose lien is retained in the old office.



(b) The passing of a prescribed examination does not automatically entitle a person to an increase in pay beyond the stage of Efficiency Bar unless he is declared fit to cross the bar by a competent authority.

(c) The recommendations for the grant of advance increments under various incentive schemes for the staff of Indian Audit and Accounts Department should invariably be accompanied by a certificate of fitness to cross the Efficiency Bar, in cases, where it is necessary.

(d) The stoppage of increment at an Efficiency Bar does not constitute a penalty vide explanation (ii) below Rule 11 of the Central Civil Services (Classification, Control and Appeal) Rules 1965. The work of those members of the staff who are held up at the Efficiency Bar should be watched carefully and the cases reviewed by the competent authority annually, or in deserving cases, even before the expiry of one year, with a view to determining as to whether the defects for which they were stopped at the bar have been remedied. The normal date of increment will, however, remain unchanged when the Efficiency Bar is removed.

## **CHAPTER X**

### **SERVICE BOOKS AND CONFIDENTIAL REPORTS**

#### **Service Book**

10.1. The detailed rules regarding the maintenance of Service books are contained in Supplementary Rules, 197 to 203.

10.2. The Service Books or Service Roll should be a complete record of the service of a Government servant. Every step in his official life such as grant of increment, promotion, reduction, transfer and going on leave and return therefrom etc., must be recorded in his Service Book/Roll.

#### ***Maintenance of Service Book and Leave Account***

10.3. Service Books should be maintained for all Gazetted Officers in Group-B and all Non-Gazetted members of Group-C of the office from the date of their first appointment to Government Service. The cost of the Service Books should be borne by the Government. The Service Book should not be returned to the Government Servant on retirement, resignation or discharge from service even in cases where the Government Servant might have paid the cost.

(G.I.M.F. OM No.12(6)-E.IV/54 dt.31st January 1955) and CAG Lr.No.1325 TAI/1295-71 12-9-72 P.32 File IRLA/72-74 EBIV)

NOTE: 1. A certified copy, however of a service book may be supplied on payment of copying fee of Rs.5/- to a Govt. servant who asks for it on quitting Govt. service by retirement, discharge or resignation.

(G.I.M.F. OM No.F.12 (16)-E. IV (A)/61 dt.2-5-1961)

NOTE: 2. For Group-D staff service rolls are maintained.

NOTE: 3. For supply of certified copy of service book to Gazetted Officer a copying fee of Rs.5/- is to be charged. The copying fee should be accounted for under the appropriate Receipt Major Head of the Office/Ministry/Department. Under the Minor Head "Other Receipts".

(G.O.I.MHA Deptt. of Personnel & Administrative Reform OM No.17012/2/TE Dt.27-9-80 received through C&AG Lr.No.1342 TA/191-71 Dt.1-11-80).

10.4. Necessary entries should be made in the leave accounts (in Form 2 of C.C.S. Leave Rules, 1972) attached to the Service Books wherever a person proceeds or return from leave.

10.5. ***Date of Birth:*** At the time of opening the Service Books, the date of birth of the individual concerned should be verified with the Matriculation or School Leaving Certificate and the date entered in the Service Book.

***Alterations in the Date of Birth***

10.6. Requests from Govt. Servants for alteration of date of birth should not be entertained after the preparation of their service books and in any event not later than the completion of the probation period or declaration of quasi-permanency whichever is earlier. The date of birth of a Govt. Servant may, however, be altered at a later stage by a Department of the Central Government, an Administrator or a Head of Department if he is satisfied that a bonafide clerical mistake has been committed and that it should be rectified. Efforts should however, be made to settle the matter within the period stated above. G.I.M.H.A. OM. No.F/91-61 Ests(A) Dt.17th November, 1962- Received with C&AG's Endt.No.2253 Admn.II-402-62-Dt.3rd January 1963)/

NOTE: Correction in the date of birth can be made, if necessary correction had been made in S.S.L.C Book by the Educational Authorities of the State Government even in the case of permanent Govt. servant provided he would be eligible to enter Government service with the changed date of birth.

(C.A.G's Lr.No.965-NGE.II/44-70 II dt.3-5-75 read with EB1/3-59/71-718 dated 4-3-75 P.II File 3-59/75-76)

10.7. (i) The requests for alterations should be supported by satisfactory evidence together with an explanation of the circumstances in which the wrong date happened to be got recorded and statement of any previous attempts made to have the record amended.

(ii) It should be examined whether the date of birth accepted originally had given the official concerned any advantage in securing admission to service etc., and the change proposed later on is for bonafide reasons and not to gain any fresh advantage.

***Entry regarding Appointing Authority***

10.8. With a view to keeping a record of the authority who actually appointed the various Govt. servants, an entry as to the designation of the authority who actually appointed the particular employee should be made in the Service Book of each Group-C (Non-SOs) employee under the signature of the Branch Officer in-charge of Admn.

(C&AG's Lr.No.833-MGE II/303-61 dated 29-3-62)

***Entry regarding P.F A/c No.***

10.9. As soon as a Government servant is admitted to a Provident Fund the account number allotted to him should be entered on the right hand top of page 1 of the Service Book by means of a rubber stamp.

(G.I.M.F. OM NO. F.3(1) E.IV (A)/66 dt.7-10-66)

***Other entries***

10.10. Entries regarding passing of departmental examinations, like Departmental Examinations for Auditors, Revenue Audit, SOGE etc., passing of the recognised examination in Hindi Typewriting, Stenography Examinations, costing etc., should also be made in the Service Books of the Government Servant concerned.

***Quinquennial Attestation***

10.11. (a) The entries in the opening page of each Service Book should be renewed or re-attested at least once in every five years by the Government Servant and signatures against items 14 and 15 should be dated.

(b) Declarations received from the Government Servant like (i) Declarations of Home town for purpose of leave travel concession; (ii) details of family members for the purpose of family pension etc., may be appended (in original) with the Service Book.

(Vide Notes in Service Book form as revised in GOI., Min. of Fin OM. No.F.3(2)-E.IV(A)/68 dt.5-2-72-C&AG's Endt. No.100-OM21-62 dt.23-2-72 P.258-File 3-36 Vol.I/EB.II)

10.12. Punishments such as censures etc., may be noted in the Service Books of the Government Servants concerned under the special order of the Gazetted Officer, D.A.G. or Senior Deputy Accountant General (Admn.) as the case may be.

***Verification of S.B. by Government Servant***

10.13. (1) It is the duty of every member of the office to see that his service book is maintained properly and for this propose he will be permitted to examine his Service Book. In token of having examined the Service Book, the Government Servant shall affix his signatures, which he will do after ensuring that the service has been duly verified and certified as such.

(ii) It shall be the duty of the Audit Officer (Bills) to initiate action to show the Service Books to the employee and to obtain his/her signature therein, in token of his/her having inspected the Service Book once a year.

(iii) The events should be verified and all changes of appointments, leave, transfer, etc., should be recorded in the Service Book and attestation of A.A.O/S.O. in-charge of the concerned Bills Section obtained.

***Annual verification of services***

10.14. (i) At a fixed time early in the year the Service Books shall be taken up for verification by the Head of office, as enjoined in Rule 81 of the Compilation of G.F.Rs.

(ii) The main purpose of the annual certificate of verification of Services is to ensure that the entire service recorded

in the service books is completely borne out by actual facts and as service includes all periods of leave including Extraordinary leave, the periods of Extraordinary leave should also be included in the annual verification of service.

(C&AG's Lr.No.395-NGE I/68-71-I dt.17th February 1968)

(iii) The annual verification of services of Gazetted (Group-B) and non-Gazetted staff should be conducted for the preceding financial year and a certificate to the effect submitted to the Comptroller and Auditor General by the 31st July each year.

(CAG Lr.No.1325 TAI/295-71 dt.12-9-72 and CAG. Lr.No.1611.TA II/465-63 dt.1-10-64)

***Powers to attest entries in service book***

10.15. Powers have been delegated to the A.A.Os/S.Os in the Indian Audit and Accounts Department to attest the entries in the Service Books of Non-Gazetted staff other than those on the first page of the Service Book and annual verification of the Services. These powers will not however, be exercised by them in respect of entries in their own service books and leave accounts and will be subject to the condition that Gazetted Officers who are delegated powers to attest entries on the first page of Service Books continue to inspect 10% of the Service Book and initial them in token of their having done so.

NOTE: The delegation of powers as in the Govt. of India's above order to the A.A.O/S.O of Office Establishment and Administrative Section is subject to the following further conditions.

(i) Entries regarding increments, fixation of Pay, etc., should be based on increment certificates, pay fixation statements, etc., duly approved by the Branch Officer.

(ii) In the case of leave, the title to leave should be verified by the Branch Officer-In-charge of Bills Sections, before the sanction to leave is accorded.

(GOI MOF. Lr. No.3(3)-EG.I/67 dated 20-4-67 and CAG Lr.No.1384, TA I/698-66 dt.3-5-67 P.2 File 3-35/EB.II 68-69).

10.16. No certificate of verification need be recorded in the Service Book by the Head of office in respect of periods of foreign service. The entry made therein by the Audit Officer under S.R.203 will be sufficient for this purpose.

(C&AG's Lr.No.899-NGE.I/151-65 dated 4th May, 1967)

10.17. Service Books of transferred Govt. Servants should be made available by the Old offices to the new offices, with the Provident Fund Account numbers duly entered therein, immediately or as soon as possible after their transfer but not later than one month after such transfer.

(G.I., Min. of Fin. Memo. No.F.3(1)-E.IV(A)/66 dt.7th October 1966)

10.18. The programme for the annual, quinquennial attestation will be chalked out by the general units and communicated to all Sections in the Office. The annual verification of Services with the pay bills acquittances should continue to be done by the Bills Unit Auditors.

(EB.II/Genl/8-32/66-67/O.O.2 dt.2-5-67)

10.19. A periodical physical verification of the Service Books should be done by a responsible officer preferably by one who is not connected with the office administration twice a year.

NOTE: The service books in the Section library should be verified with the register by the Audit Officer (Training) half yearly i.e., in the month of June/December and the fact recorded under his dated signature.

(C&AG Lr.No.2387-TA II/78-79 dt.20-11-79 and AG orders Dt.13-12-79 in file No.Bills-II/Library/79-80)

### ***Personal Files***

10.20. Personal files of Government Servants are kept in the concerned Establishment (Bills) Sections.

NOTE: In order to ensure that the community certificates furnished by the candidates at the time of their appointment are available for verification whenever required, it has been decided to keep the original community certificates duly pasted in the Service Books of the official concerned.

(E.B. I/8-43/75-76 O.O.97 dt.27-6-75)

***Confidential Reports  
Gazetted Officers***

10.21. The instructions in Paras 3.30.1, 3.30.2, 5.11.1 and 10.11.2 of the M.S.O.(Administrative) Vol.I in regard to the preparations and submission of Confidential Reports on Gazetted Officers should carefully be observed. The reports for officers of the I.A.&A.S. should be in Form 4 of M.S.O.(Administrative) Vol.I and those for the Audit Officers in Form.5

***Confidential Reports non-Gazetted Officers***

10.22. A Confidential Report in the appropriate form should be maintained for every member of the establishment as prescribed in Paras 5.11.1, 10.11.4 to 10.11.8 of MSO (Administrative) Vol.I. The reports in respect of S.Os and other staff should be in Forms 5, 7, 8, 9 and 11 of M.S.O. (Administrative) Vol.I as amended from time to time.

10.23. The C.R. forms prescribed for Group-D staff should be used for working up the C.Rs of Staff Car Drivers. As, however, these are Group-C posts, the words 'Group-D Employees' occurring in the form should be substituted by the words 'Staff Car Driver'.

(C&AG Lr.No.2288-N.G.E. III/5-74 (I), dt.20.11.1974. P.94 File 7-9 Vol.III)

***Period and Frequency of reporting***

10.24. (i) As per the instructions contained in para 10.11.11 of M.S.O (Administrative) Vol.I, ordinarily Confidential Reports should be written annually, (vide Sub-para (ii) below). Blank forms of Confidential Reports will be supplied to all the Reporting Officers by 20th March. The Reporting Officers should ensure that the Confidential Reports duly completed by them are submitted to their superior Officers by 30th April for review.

(ii) Reports should also be written when either the Reporting Officer or the Officer reported is transferred to another post during the interval between two annual reports. There is no objection to two or more independent reports being written for the



same year by different reporting officers during the course of a year. In such cases, each report should indicate precisely the period to which it relates and the reports for the earlier part or parts of the year should be written at the time of the transfer or immediately thereafter and not to be deferred till the end of the year. The responsibility for obtaining Confidential Reports in such cases should be that of the head of the department or office. No report should be written unless a reporting officer has at least three months experience on which to base his report. The report so written has to be submitted by the reporting officer to his own superior for review.

(iii) The officer superior to the reporting officer has to form his own judgement of the work and conduct of the officer reported upon and is also not precluded from making any additional remarks in the report. The report is then submitted by the Reviewing officer to his next superior officer for counter signature.

NOTE: The reporting officers, when they or the persons for whom they should write C.Rs hand over charge should obtain blank forms of C.Rs from A.O.(Admn.) in respect of Auditors, Clerks and Group-D staff and from Steno to Sr.DAG(A) in respect of A.A.O/S.O. and Stenographers and write the C.Rs and hand them over to the concerned Reviewing officer for further action. A note to the effect that this has been done should be incorporated in the handing over report and an extract thereof sent to A.O.(Admn.)/Sr.DAG (Admn.) for watching the receipt of C.R. Forms duly reviewed and counter signed. Whenever there is a change in the Group Officer or A.Os working under them the Group Officers may obtain blank C.R. Forms from the Secretary to A.G., A.P. Au.I and hand them over duly written up to Pr. A.G. A.P. Au-I/A.G.A.P. Au-II as the case may be, for review.

(E.B.I/C.R./7.9/73-74/335, dt.14-9-73)

(iv) The reporting officer is not to write the report of an official who has worked under him for less than three months. The period which is considered essential for a reporting officer to form his opinion about the official would also be applicable for the reviewing officer to make his own assessment.

(C&AG's Lr.No.2481-NGE.III/5-71(II) Dt.24th September 1971)

(v) In the case of Central Government officers who are deputed to other Departments/State Governments or are on Foreign Service the Confidential Reports should be maintained by their parent departments and the periodicity of such C.Rs should be the same as in the parent department. It will be the responsibility of the parent department to obtain the reports of the officers on deputation and maintain them.

(G.O.I. Dept. of Personnel. OM No.51/5/72 Ests(A) dt.20-5-72 forwarded in C&AG's Endt. No.1381-NGE.III/5-71 dt.9-6-72-P.46/ 46/File 7-9/Vol.III).

(vi) In the case of officers on deputation the reviewing officer will be the borrowing department. Based on the remarks of the reporting and reviewing officers of the borrowing department, the Accountant General, may, if he desires to make his own observation, do so in the blank space at the end of the Confidential Report form.

(C&AG's Lr. No.F.2 -A.O.(F&A)65 dt.26th May, 1965) read with Lr.No. DAG(A) CR/633 dt.9-3-65 of A.G., Gujarat-P.106-File VII-9) Vol.I.

(vii) (a) Writing up of confidential reports of Group-D employees is no longer necessary except in respect of those who are engaged in sensitive work.

(b) If there is Short coming in the performance of the allotted work or any act of indiscipline or violation of Conduct Rules, the matter should be brought to the notice of the Administration. Administration would take recourse to the disciplinary action in such cases.

(c) Punishments including recordable warnings commendations etc., conveyed to the employees should be entered in the Service Books and the relevant information furnished to the Departmental promotion committees; when their cases are considered for promotion, Efficiency Bar crossing etc., in the absence of Confidential Reports.

(C.A.G's Circular No.NGE/101/86/1455-N/78-85 dt.24-12-1986)

(viii) It has been decided to introduce a result oriented performance appraisal system for writing the Confidential reports

of the employees from the reporting year ending 31st March 1987 onwards. Accordingly the existing C.R. forms of AOs/AAOs/SOs/Sr.Auditors/Auditors/Clerks have been revised. The CR forms of clerks can be used for writing the CR of Record keepers and the C.R. format of SOs can be utilised for writing the C.R. of Welfare Asst.

The officer reported upon is required to fill in Part-II of the format. The comments of the Reporting Officers on the entries against the various columns under part-II should be made in part-III. The Reviewing Officer may in a general way comment upon in part-IV, the performance of the officer reported upon the report given by the officer in part-III.

CAGs Circular Lr.No.193-N2/23-87 Dt.27-2-87 and Circular No.NGE/30/87 /296-N2/23-87-11 Dt.31-3-87.

***Assistant Audit Officers/Section Officers in field parties***

10.25. The confidential Reports in respect of the A.A.O/S.O. working in the field parties in the outside Audit Wing should be written up by the officers under whom they have worked for the maximum period beyond three months during the year under report. In cases, where the period falls short of three months even under one officer, the Branch Officer at the Headquarters should write up the reports, after forming an opinion of the A.A.O/S.O. in the course of scrutiny of their Inspection Reports and if necessary, after calling for reports from the Inspecting Officers. Since these Inspecting S.Os work under different officers in the course of a year, an assessment of their work and conduct has to be done carefully. While reviewing the Confidential Reports, the Sr.Dy.Accountant General concerned would no doubt take into account the reports from the different officers as well his own estimate.

(C&AG Lr.No.1528-NGE.II/58-63 Dt.20th December, 1963) P.65 File EB/VII-965-69)

***Approved course of training to be indicated in C.R.***

10.26. Government of India in their Ministry of Home Affairs O.M.No.51/14/60-Estts.(A), dt.29th January, 1962, inter-alia

provided that when an officer attends an approved course of study or training, the fact of having attended the above course should be indicated in his C.R. The terms approved course of training has been defined to include the following courses:

1. The courses sponsored by the Government, or expenditure on which is wholly or partly borne by Government and

2. The courses attended by officers with the permission of Government or for which Government grants study leave.

3. Hindi workshops for imparting training for noting and drafting in Hindi organised in various departments of Government of India in accordance with instructions issued by Ministry of Home Affairs.

(G.O.I.OM No.51/2/62-Estts.(A) dt.12-4-62 and C&AG's Lr.No.378-N.G.E.III/ 5-74-I dated 28-2-75) P.98 7-9/Vol.III)

10.27. Under the Hindi Teaching Schemes Central Govt. employees are being imparted training in Prabodh, Praveen and Pragya courses, whenever a Central Government employee passes any of the above referred examinations a suitable entry to the effect should be made in the Annual Confidential Report of the employee concerned for the year.

(G.O.I. MHA OM No.11015/45/72-02 dated 26-2-1973 P.84 File 7-9/Vol.III)

10.28. The fact of making entry in C.R. for having attended approved courses of study or training or for having passed the Prabodh/Praveen/Pragya Examinations should be intimated to the officer concerned.

(C&AG's Lr.No.484-NGE III/5-73 dated 13-3-1973. P.85 File 7-9/Vol.III)

***Register of Good and Bad work***

10.29. The A.A.O/S.O. and Branch Officers should maintain a register for keeping a continuous record of bad work as well as good work by the staff working under their charge. The material contained in the register should be made use of by them while writing the annual Confidential, Reports.

(C&AG's Lr.No.2556-III-21-67 dated 17th, December 1970)

***Adverse remarks***

10.30. All adverse entries in the Confidential Reports of the officers should be communicated by the Reviewing officer after they have been seen by the countersigning authority if any. This should be done as far as possible within one month of the completion of the report. The communication should be in writing (with an indication that any representation or appeal against such adverse remarks should be submitted within one month) and a record to that effect should be kept in the Confidential Report of the officer. Where there is no reviewing officer, the adverse entry will be communicated by the reporting officer likewise.

(G.O.I. MHA. OM No.1/3/65 Estt. (D) dated 20-2-67 recd in CAGs Endt. No.444-NGE III/3965 II dt.18-3-67 and G.O.I. Dept. of Personnel-OM No.51/5/72 Estts(A) dt.20-5-72 forwarded in CAG's Endt. No.1381 NGE.III/5-72 dt.9-6-72 P.46 File 7-9/Vol.III)

10.31. All representations against adverse remarks should be considered only by the officer, who is superior to the officer who had signed the C.R. at the end, of his capacity as an officer next superior to the Reviewing Officer. The representation of Sr.Auditor/Auditor/Clerks against adverse remarks are required to be submitted to the Accountant General for final orders.

If the A.G. signs the C.R. in his capacity as next superior officer to the Reviewing officer, the representations against adverse remarks have to be forwarded to Headquarters office for consideration. Hence in the case of S.Os/A.A.Os, if the A.G. had signed CRs in his capacity as next superior officer to the reviewing officer and in the case of A.Os onwards the representations against adverse remarks are to be finally disposed by Headquarters office.

(C.A.Gs confidential Circular No.NGE/1/87 Dated 3-3-87)

10.32. (a) All representations against adverse remarks have to be finally disposed of under the orders of the Prl. Accountant General, Audit-I/Accountant General, Audit-II.

10.33. Adverse remarks earned in the parent office generally it would pertain to the period immediately preceding the deputation/

transfer are not communicated through the Borrowing Department but directly to the officer concerned.

(C&AG's Lr.No.1339-N.G.E. III/5-72, dt.22-6-1973)

***Entry of punishments in C.Rs***

10.34. If as a result of disciplinary proceedings any of the prescribed punishments (e.g., Censure, Reduction to a lower post etc.) is imposed on a Government Servant, a record of same should invariably be kept in his Confidential Reports. Further, if on the conclusion of the disciplinary proceedings it is decided not to impose any of the prescribed punishments but to administer only a warning or reprimand etc. (as explained in Home Ministry's Office Memorandum No.39/21/51-Ests.(A), dt.the 13th December, 1956), a mention of such warning, etc., should also be made in the Confidential Reports.

(G.I.M.H.A. OM No.38/12/59-Ests.(A), dated 23rd April ,1959)

***Review of C.Rs***

10.35. Each Group Officer will review annually the character rolls of all the auditors and clerks working in his group in terms of para 10.11.14 and 10.11.15 of M.S.O. (Administration) Vol.I and bring to the notice of the Accountant General any specially good or bad reports. The confidential reports on A.A.Os/S.Os and S.O.G. passed auditors will be reviewed by the Accountant General annually in terms of para 10.11.14 *ibid*.

***Custody of C.Rs***

10.36. The Confidential Reports of all the members of the staff together with the record of the orders passed on the representations made against adverse entries, if any, should be forwarded confidentially to the officers mentioned below in the office of Prl.A.G. A.P-I for safe custody.

A.A.Os, S.O., Stenographers ..... Sr.D.A.G(Admn.)

Sr.Auditors, Auditors, Clerks and Group-D .....A.O.(Admn.)

10.37. The authority in whose custody the Confidential Reports of officers in a service/post are maintained will (a) ensure that the

annual Confidential Reports of the officers in the service/post are received without undue delay (b) scrutinise the reports as soon as received to see whether adverse remarks, if any, have been communicated to the officers concerned. If it is found that the adverse remarks have not been communicated in any case, he should return the incomplete report, bringing it to the notice of the head of the Department/Office where the officer was last working during period under report, requesting for the early return of the Report after due compliance.

(C&AG's Endt.No.2136-N.G.E.II/76-68, dt.26th September, 1969)

### ***Certificate to C&AG***

10.38. A certificate to the effect that all Confidential Reports of Non-gazetted staff have been written up for the previous reporting year ending March, has to be issued under the signature of the Accountant General himself to the Comptroller and Auditor General by 7th July, each year. While sending the annual certificate, it should also be certified that the adverse remarks in C.Rs have been communicated wherever necessary.

(C&AG's Circular No.NGE-20/1997 No.68 - NGE, (Disc) 23-97 dated 19th May 1997)

### ***Sending of C.Rs to other offices***

10.39. Whenever Confidential Reports of officers and members of the staff are required to be sent to other Governments outside, Departments, offices or bodies (incorporated or not) wholly or substantially owned or controlled by the Government in connection with any deputation/foreign service only attested copies of the Confidential Reports of the last 3 years should be forwarded. This will not apply when the Confidential Reports are required to be sent to the Comptroller and Auditor General's Office.

(C.A.G's Lr.No.1867-N.G.E.III/18663, dt.17th August, 1963 and Lr.No.417-N.G.E.III/186-63, dt.17th February, 1964 - File No.EB/VII-9/Vol.I)

10.40. Copies of C.Rs on Government Servants or even the substance of such reports should not be sent to private bodies in connection with the appointment to Posts advertised by them or for other purposes.

If a request is received from a Public or Semi-autonomous body controlled by Government, only a gist of the relevant reports may normally be supplied. There may however be cases in which it is in Governments own interest that the management of a Corporate Public enterprise should see the C.Rs in full. In such cases the reports may be shown under the orders of the head of the department concerned if the reports relate to Group-A or Group-B officers.

(G.O.I. Dept. of Personnel O.M. No.51/5/72-Ests(A), dt.20-5-72 forwarded in C&AG's endt. No.1381-N.G.E.III/5-72, dt.9-6-1972) P.46 File 7-9/Vol.III)

10.41. In respect of Government Servants who have joined Public Sector undertakings and Autonomous bodies either on permanent absorption or after resignation from Government service, the Confidential reports for the period of their service in Government should not be transferred to the Public Undertakings.

(C&AG's Lr.No.3379-N.G.E.III/76-63, dt.16th October, 1969-File E.B.I/7-9/65-70/71-72 (Vol.II)

***Confidential Reports of retired and deceased officers and their disposal***

10.42. Confidential Reports or copies thereof should not be given to a retired officer or a person who has relinquished Government service. But if a request is received, there is no objection to giving him an objective testimonial based on his work and conduct.

(G.O.I., Dept. of Personnel O.M. 51/5/72(A), dt.20-5-72 forwarded in C&AG's Endt. No.1381-N.G.E.III/5-72, dt.9-6-1972-P.46 File, 7-9/Vol.III)

***Maintenance of C.Rs***

10.43. (i) The Confidential Reports are very important records, meant for taking stock, in its entirety of a Government Servant's official career. It is, therefore necessary that they should be written complete in all respects.



(ii) The Confidential Reports, after being written should be placed carefully in loose folders to be opened separately for each individual. As the record is to be preserved for about 30 years, the folders used should be sufficiently thick and stable. The pages of the Confidential Reports should be numbered serially.

(iii) The Confidential Reports are kept in 'Roneo, Vickers' for safe custody.

(iv) A set of 'Counter-parts' may also be prepared and kept in a box. Whenever a Confidential Report is removed, the reason for removal and the person to whom it is sent should be noted on the counter-part which should be kept in the relevant place. When the Confidential Report is received back, the counter-part should be removed and replaced in the box.

(C&AG's Lr.No.453-Admn.II/569-71, dt.18th April, 1952)

***Period of preservation of Confidential Reports***

10.44. Confidential Reports of Government Servants who have died may be destroyed after a period of two years from the date of death and that of retired Government servants after five years of the dates of their retirement.

(G.I.M.H. Confdt. O.M.51/14/60-Ests(A), dt.31-10-1961 communicated in C&AGs Confd. Endt. N.G.E.II/389-61, dt.9th February 1962)

10.44. (A) C.R. Files of the Government servants who have resigned may be destroyed 2 years after the date of resignation while those of Government servants discharged from service may be destroyed five years after the date of discharge. C.R. files of the officials who are transferred to other departments may be transferred to the concerned authority after final absorption of the Government servant. In the case of absorption in Public Sector Undertaking, Autonomous Bodies etc., C.Rs files may be destroyed 5 years after the date of termination of lien treating them as retirement.

(C&AG's Circular No.N.G.E.(Confdl.) 1981-No.5680-N2/53-81 dt.31-10-81)

**10.45. *Treatment of Employees on Non-Statutory Departmental Canteen as Central Government Servants.***

Headquarters Office has instructed to obtain the C.Rs for Canteen employees also from 1992-93.

General Manager/Manager (Canteen) will be the Reporting Officer for Malwai, Store Keeper etc.

Honorary Secretary (Canteen) will be the Reviewing Officer.

In case of General Manager/Manager/Asst. Manager Honorary Secretary (Canteen) will be the Reporting Officer and Chairman of the Canteen would be Reviewing Officer.

C.R. of Group 'D' employees are not to be written.

(C.A.G. Lr.No.59/13-92/NGE.B dt.11.2.1993) P.180/c of C&AG File Vol.II)

## CHAPTER - XI

### PUNISHMENT, DISMISSAL, DISCHARGE-RESIGNATION AND RETIREMENT

11.1. ***Punishment:*** (a) Gazetted Officers are authorised to administer official reprimands to Auditors and Clerks and Group D staff and allot additional work in the case of Senior Auditors, Auditors and Clerks under them. The authority competent to impose penalty and the concerned appellate authority is indicated in Section. II part E of M.S.O. (Administrative-Vol.II).

**NOTE:-**The distinction between warning and Censure is explained in Govt. of India, Ministry of Home Affairs O.M.No. Ests. 39/21(A), dt.13-12-1956, communicated in CAG's Lr.No.178-192-54 dt.1-2-1957 vide Annexure I.

11.1. (b) As the officers of the Accountant General, Andhra Pradesh-I and Accountant General, Andhra Pradesh II have been restructured into the offices of the Accountant General (A&E), Andhra Pradesh, Prl. Accountant General (Audit-I) and Accountant General (Audit-II), Andhra Pradesh, such authorities in the restructured offices in whom the powers under the provisions of clause (b) of sub-rule (2) of Rule 12 and sub-rule (2) of Rule 24 of the CCS (CCA) Rules, are vested shall exercise the powers of the Disciplinary/ Appellate Authority as were hitherto exercised by the corresponding authorities prior to restructuring.

#### ***Contravention of prohibition law***

11.2. (i) Criminal charge used in provision (a) to clause (2) of Article 311 of the constitution, includes conviction under any law which provides for punishment for a criminal offence, whether by fine or imprisonment. No distinction is made between crimes involving moral turpitude and other crimes. Conviction under prohibition law would, therefore attract proviso (a) to clause (2) of Article 311 of the Constitution. Further, departmental action can be taken against him under the Prohibition law. This position is confirmed by the provision contained in Rule 22 (a) of CCS

(Conduct) Rules 1964. It is true that there cannot be any violation of the Prohibition law where there is no prohibition but even in such area Government servants are required to observe the provisions of clauses (b), (c) and (d) of Rule 22 of the CCS (Conduct) Rules, 1964 and departmental action can be taken against them also for violation of any of those provisions.

(ii) The quantum of punishment in the case of persons, convicted of offences under the Prohibition Law is a matter to be determined by the competent authority on merits with reference to the relevant facts and circumstances of each case and the mere fact of conviction need not necessarily lead to the extreme penalty of dismissal/removal from service. This provision adequately ensures uniformity in treatment at the hands of departmental officers in the case of Government servants serving in areas where prohibition is in force and those serving in areas where no such law exists.

(DGS (P&T) Lr.No.6/4/67-Disc. dt.4-8-1967. addressed to PMG, Gujarat Circle, Ahmedabad)

***Suspension during pendency of proceedings in a Court of Law***

11.3. (i) The various cases shall be dealt with in the following manner:-

(a) A Government servant who is detained in custody under any law providing for preventive detention or as a result of a proceedings either on a criminal charge or for his arrest for debt shall, if the period of detention exceeds 48 hours and unless he is already under suspension, be deemed to be under suspension from the date of detention until further orders as contemplated in rule 10(2) of the Central Civil Services (Classification, Control and Appeal) Rules, 1965. A Government servant who is undergoing a sentence of imprisonment shall be also dealt with in the same manner pending decision on the disciplinary action to be taken against him.

(b) A Government servant against whom a proceeding has been taken on a criminal charge but who is not actually detained in custody (e.g., a person released on bail) may be placed under suspension by an order of the competent authority under clause (b)

of Rule 10(1) of the Central Civil Services (Classification, Control & Appeal) Rules, 1965. If the charge is connected with the official position of the Government servant or involving any moral turpitude on his part, suspension shall be ordered under this rule unless there are exceptional reasons for not adopting this course.

(c) A Government servant against whom a proceeding has been taken for his arrest for debt but who is not actually detained in custody may be placed under suspension by an order clause (a) of Rule 10(1) of the Central Civil Services (Classification, Control and Appeal) Rules, 1965, i.e., only if a disciplinary proceeding against him is contemplated.

(d) When a Government servant who is deemed to be under suspension in the circumstances mentioned in clause (a) or who is suspended in circumstances mentioned in clause (b) is reinstated without taking disciplinary proceedings against him, his pay and allowances for the period of suspension will be regulated under F.R. 54B i.e., in the event of his being acquitted of blame or (if the proceeding taken against him was for his arrest for debt) of its being proved that his liability arose from circumstances beyond his control or the detention being held by any competent authority to be wholly unjustified, the case may be dealt with under F.R. 54B(3) otherwise it may be dealt with under F.R. 54B(5) *ibid*.

(G.I., M.F. Memo. No.15 (8)-E.IV/75 dt.28-3-1959)

(ii) A show cause notice may be given to the Government servant concerned and the representation if any, in reply to that notice considered before an order under F.R. 54B(3) or (5) is made. This procedure may be followed in all disciplinary cases arising in future where an order is to be made under F.R.54B(3) or (5).

(CAG's Lr.No.2569-NGE.III/2-70 (ii) dt.19-12-1970)

(iii) A criminal offence for which proceedings have been taken need not necessarily relate to his official position alone. Three alternative situations may arise: (i) the charge made or proceedings taken against him is connected with his position as a Government Servant or (ii) is likely to embarrass him in the discharge of his official duties or (iii) involves moral turpitude.

While the first situation speaks definitely cases arising out of Government servants official capacity, the other two need not necessarily relate to official position alone. A criminal offence committed by a Government servant in his private capacity may also cause embarrassment in discharge of his official duties. Similarly, moral turpitude is also not confined to wrongful acts committed in ones official capacity only. An offence committed in private or official capacity revealing a vitiated state of moral character may amount to moral turpitude. All these cases have, therefore, to be dealt with in a manner prescribed in sub-para (1) above.

(Authority: (1) Govt. of India, Min. of Fin (Dept. of Expenditure), O.M.No.F.15(8)-EIV/57, dt.28-3-1959. (2) Confidential D.O. No.603 NGE III/99-57-II dt.5/6 March, 1959 of Shri. T.B. Nagarajan, Asst. Comptroller and Auditor General).

11.4. On occasions action to place the Government servants under suspension cannot be taken by the competent authorities because in a number of cases, the fact of arrest of the person concerned does not come to their notice at all or comes to notice only when it is too late. Therefore, it shall be the duty of a Government servant who may be arrested for any reason to intimate the fact of his arrest and the circumstances connected therewith to his official superiors promptly eventhough he might have subsequently been released on bail. On receipt of the information from the person concerned or from any other source the departmental authorities should decide whether the fact and circumstances leading to the arrest of the person call for his suspension. Failure on the part of any Government Servant to so inform his official superiors will be regarded as suppression of material information and will render him liable to disciplinary action on this ground alone apart from the action that may be called for in the out come of the police case against him.

(G.I.M.HA-O.M.No.39/59/54-Estts.(A) dt.25-2-1955- with CAGs Endt. No.566-NGE.III/105-55 dt.18-3-1955)

***Action to be taken in cases where Government Servants are convicted in a criminal charge.***

11.5. In cases where Government servants are convicted in a criminal charge action is to be taken in accordance with instructions contained in Government of India, Ministry of Home Affairs O.M.No.371/3/74-AVD III/dt.19-9-1975 (Communicated in CAGs Endorsement No.5796-GEI/123-75 dt.17-10-1975. P.250C File 3-18 Vol.(v). The disciplinary authority may, if it comes to the conclusion that an order with a view to imposing a penalty on a Government servant on the ground of conduct which had led to his conviction on a criminal charge should be issued, issue such an order without waiting for the period of filing an appeal or if an appeal has been filed without waiting for the decision in the first court of appeal.

11.6. In order that the departmental authorities of a Govt. servant who has been convicted by a court of law may be in a position to consider his case and pass suitable orders therein, it shall be the duty of a Government servant who may be convicted in a criminal court to inform his official superiors of the fact of his conviction and the circumstances connected therewith as soon as it is possible for him to do so.

11.7. Failure on the part of any Government servant so to inform his official superiors will be regarded as suppression of material information and will render him liable to disciplinary action on this ground alone, apart from the penalty called for on the basis of the offence on which the conviction was based.

(Govt. of India, Min. of Home Affairs, O.M.No.52/60/49-Ests.. dt.20th December, 1949, forwarded with C&Ar.Gl's Endt. 4032-NGE, II/410-49, dt. the 29th December 1949-File Estt. 7-49)

11.8. No mention should, however be made in orders of dismissal or discharge, of a legal adviser's opinion taken, if any.

(Ar.Gl.'s No.6606-E933-26, dt. the 18th December, 1926 Important Orders File)

***Cases of misconduct***

11.9. As soon as sufficient evidence is available in the course of investigation in cases of misconduct whether such investigation is conducted departmentally or through the Police including the Special Police (Establishment) action should be taken under the Civil Service (Classification, Control and Appeal) Rules or other appropriate disciplinary rules, and disciplinary proceedings need not interfere with the police investigation, which may be continued and the penalty, if any, imposed as a result thereof, the question of prosecution should be considered in the light of such material as may have become available as a result of the investigation.

(Government of India, Ministry of Home Affairs O.M.No.39/30/54-Estt.(A) dated 20-10-1955, with C&Ar. GI's Endt. No.2320-NGE/III/182-55, dated 22-11-1955)

11.10. In suitable cases, criminal proceedings should thereafter be initiated. Before initiating such proceedings advice on evidence should be obtained from Government council, and in more important cases from the Attorney General or the Solicitor General. Where the conduct of an officer discloses a grave offence of a criminal nature, criminal prosecution should be the rule and not the exception. Where the competent authority is satisfied that there is no criminal case which can be reasonably sustained against such officer criminal prosecution should not of course be resorted to, but prosecution should not be avoided merely on the ground that the case might lead to an acquittal.

11.11. Should the decision of the trial court or the appellate court, as the case may be, lead to the acquittal of the accused; it may be necessary to review the decision taken earlier as a result of the departmental proceedings. A consideration to be taken into account in such review would be whether the legal proceedings and the departmental proceedings cover precisely the same ground. If they did not and the legal proceedings related only to one or two charges, i.e., not the entire field of departmental proceedings it may not be found necessary to alter the decision already taken. Moreover it should also be remembered that while the court may



have held that the facts of the case did not amount to an offence under the law, it may well be that the competent authority in the departmental proceedings might hold that the Government servant was guilty of a departmental misdemeanour and he had not behaved in the manner in which a person of his position was expected to behave.

11.12. Failure to observe the statutory requirements under Article 311(2) of the Constitution renders the orders passed null and void and therefore legally inoperative. In case of such failure, the Government servant concerned is deemed to have continued in service, or in the grade from which he was reduced and subject to compliance with the provisions of any rules regarding allowances he is entitled to the pay and allowances he would have drawn if such action had not been taken. According to the ruling of the Supreme Court given in a case, it would be open to a Government servant to obtain a decree from a Civil Court against the Government for payment of these amounts. It is, therefore, necessary for the competent authority to observe strictly the statutory requirements of Art. 311(2) in all cases in which it is attracted. Compliance with these requirements is not however required in cases covered by clause (a), (b) or (c) of the provision to that article. Where, however, action is taken under clause (a) of this provision on the basis of the conviction of a person in a court of law and conviction set aside in appeal, the orders passed under the proviso automatically become in operative. If departmental action against him is considered desirable, it will be necessary to follow the provisions of the relevant disciplinary rules, and where necessary, under the substantive provisions of Art. 311(2).

(O.M.No.39/30/54-Estt., dt.7-5-1955 from the Government of India Minister of Home Affairs forwarded in C&Ar. GI's Lr.No.1302-NGE. II/182-55, dt.8-7-1955)

***Q.P. Employees not to be relegated to temporary status:***

11.13. It has been decided by Government of India that a quasi-permanent employee may not be relegated to a temporary status on ground of inefficiency or as a disciplinary measure but that the

penalties permissible under the Classification, Control & Appeal Rules, 1965 may be awarded in the manner prescribed therein.

(G.I.H.M.H.A. OM No.78/23/57-TS, dt. 9th September, 1957 forwarded in CAGs Endt. No.2327-NGE.III/157-58, dt. 4th October, 1957)

***Forwarding of applications in the context of disciplinary proceedings***

11.14 (i) Applications of Government servants for other posts should not be forwarded when disciplinary proceedings against them are contemplated whether for a major penalty or for a minor penalty. In other words, when the conduct of a Government servant is under investigation, and the investigation has reached a stage at which a prima-facie case can be made out against the Govt. servant but formal charge-sheet is yet to be issued the application of such a Government servant should not be forwarded.

(ii) When the conduct of a Government servant is under investigation (by the Central Bureau of Investigation or by the Controlling Department) but the investigation has not reached the stage when a prima-facie case can be made out against the Govt. Servant the application of such a Government servant may be forwarded together with brief comments on the nature of allegations and it should also be made clear that in the event of actual selection of the Government servant he would not be released for taking up the appointment if the investigations have been completed and disciplinary proceedings have already commenced or are likely to be initiated shortly.

(G.I., Cabinet Sectt. OM No.110/12/10/75-Ests.(A) dt.18-10-1975 received in CAGs Endt. No.1484-Audit-155-74 dt.24-12-1975)

***Termination of service of temporary Government servants under Rules 5(1) of C.C.S. (T.S) Rules, 1965***

11.15. The question of the propriety of taking action under this rule without following the normal procedure in cases of specific misconduct has been considered. There is an obvious difference between action on the ground of general unsuitability and action on the ground of misconduct. In either case, it is necessary for the

authority dealing with the matter to satisfy itself about the correctness of the charge before taking action, but any undue emphasis on this may come in the way of suitable action being taken. Subject to these considerations, the Ministry of Home affairs is of the opinion that it is inappropriate to take action under rule 5 as a shortcut to the normal procedure in a case where the Government servant is guilty only of a specific act of misconduct. At the same time, no hard and fast rule can be laid down in the matter and it will be necessary to consider each case on its merits and decide whether the circumstances indicate a charge of specific misconduct or not. While rule 5 should not be utilised in case in which action is to be taken on the basis of an incident or a series of incidents which only form a specific offence or misconduct the authorities concerned should not hesitate to use rule 5 (i) merely because among the reasons justifying the termination of employment there may be some which might come under the description of specific faults of misconduct.

11.16. (i) When action is taken under rule 5(i) to terminate the services of a temporary employee, the order of termination, which should be passed by the appointing authority, should not mention the reasons for such a termination. The two standard forms prescribed for serving the notice of termination of service of temporary employees under rule 5(i) of the Central Civil Services (Temporary Service) Rules are given in Annexure II.

(ii) The following procedure shall be adopted by the appointing authority while serving notice on such Government servant under clause (a) of Rule 5 (i).

(a) The notice shall be delivered or tendered to the Government servant in person.

(b) Where person service is not practicable the notice shall be served on such a Government servant by registered post acknowledgement due at the address of the Government servant available with the appointing authority.

(c) If the notice sent by registered post is returned undelivered it shall be published in the official Gazette and upon such publication, it shall be deemed to have been personally served on such Government servant on the date it was published in the official Gazette.

(Notification received in G.I., Cabinet Secretariat dt.4th September 1970-Ests(c) dt.13th April, 1971 Copy endorsed in CAGs No.531 Audit/117-65-II dt.24th April, 1971-File 3-18/67-71/Vol.II)

11.17. Under Rule 5(1) of the C.C.S. (T.S) Rules, 1965 the appointing authority can give one month's pay in advance to a temporary employee and release him from service, but it is not open to the temporary employee to pay one month's pay in lieu of notice. It is for the appointing authority to determine whether having regard to the circumstances of the case, the provision for notice should be waived. If the appointing authority decides not to permit immediate release, the Government servant must continue in service for the period of notice, and if he remains absent from duty during that period it is open to Government to take such disciplinary action against him as they may deem fit in addition to treating the period of absence as extraordinary leave. If on the other hand the appointing authority is satisfied that sufficient cause exists for waiver of the notice, the Government servant should be released forthwith and the question of withholding pay or both pay and allowances for the period he actually worked does not arise.

(CAG's Lr.No.734-NGE.II/494-51 dt.7th March, 1952 and 318 23-NGE-II/308-53, dt.17th September, 1953-File 3-2)

11.18. When a temporary Government servant submits a letter of resignation, a distinction should be drawn between a letter of resignation purporting to be a notice termination of service and one which is not. This is because of notice of termination of service given by a temporary Government servant under Rule 5(1) of the Central Civil Services (Temporary Services) Rules, 1965 is something different from a mere letter of resignation submitted by him without any reference, direct or indirect, to the said Rule. While the former is an exercise of the right conferred by statutory rules enabling a temporary Government servant to cease

performance of his duties automatically on the expiry of the prescribed period of notice, the latter requires acceptance by the competent authority in order to become effective. Therefore, if a Temporary Government servant submits a letter of resignation in which he does not refer to rule 5(1) of the C.C.S.(T.S) Rules 1965, or does not even say that it be treated as a notice of termination of service, the provisions of rule 5(1) *ibid* will not be attracted. In such a case, the resignation of the temporary Government will be dealt with under the provisions of this Ministry's OM No.39/657-Est (A), dt. the 6th May, 1958, and he can relinquish his post only when the resignation is accepted and he is relieved of his duties. It will, therefore, be possible in such circumstances to retain the temporary officer even beyond one month if it takes time to make alternative arrangements. This will not be repugnant to the provisions of the CCS (T.S) Rules, 1965, in any way because when a temporary Government servant submits a letter of resignation without invoking the provisions of the said Rules they will not come into picture, withstanding the fact that, being a temporary Government servant, he is governed by those rules.

(G.O.I. MHA OM No.4/1/65-Ests(C), dt.25th May, 1966 communicated in CAG Lr.No.1112-NGE.III/70-65 dt.4-6-66-P.120-3-2Vol. III/63-69)

***Dismissal with retrospective effect not permissible***

11.19. An order of dismissal cannot be given retrospectively from the date of commencement of suspension but only from the date on which the order of dismissal is passed. Whenever orders of dismissal/removal are passed on a Government servant consequent on his desertion or conviction in Court of Law or for any other reason the orders should be made effective only from the date of issue of the orders and not from an earlier date.

(DG (P&T) Memo/ESB.III/7/32 dt.10-6-1933 and PMG-Madras Lr.No.Ic/N-168/50 dt.31-12-1957)

***Discharge of Probationers***

11.20. If a probationer is discharged for want of a vacancy or for failure to acquire prescribed special qualifications or to pass prescribed tests, in other words, if the discharge is based on

indisputable factual grounds, directly connected with conditions of the probationer's service, the provisions of Article 311 (2) of the Constitution are not attracted, and the probationer concerned need not be given any opportunity to show cause against his discharge. If on the other hand, the probationer is discharged for some specific fault or because, in the opinion of the appointing authority, he is not suitable for the service, the provision of Article 311(2) *ibid* are applicable and the probationer must be given an opportunity to show cause against his discharge. It is not necessary in the latter case, however to invoke the full procedure prescribed for reduction, removal or dismissal, as laid down in the Central Civil Services (CCA) Rules, 1965. It would be sufficient if the requirements of Article 311 (2) of the Constitution are complied with.

(G.O.I. MOH OM No.473/45-Ests. dt.19-10-1947)

11.21. The Government of India have passed the following orders regarding the appointment of a person already in Government service to a higher service or post on the result of competitive examination.

(i) A candidate for a higher service or post who is not in permanent Government service may be appointed to the higher service or post or probation subject to the present rules regarding loss of appointment on failure to pass the departmental examination within the prescribed period and for other reasons. Their cases will be regulated by the general instructions regarding the procedure for discharge of probationers laid down in the paragraph 11.20 above.

(ii) A candidate who is already in permanent Government service should be appointed to officiate in a higher service or post until further orders. The passing of such orders terminating the appointment (and as a necessary consequence reverting him to the former post) in the event of his failure to pass the departmental examinations within the prescribed period, or if he is otherwise found unsuitable, will not attract the provisions of Article 311 (2) of the constitution. A permanent Government servant cannot be appointed as probationer like a raw recruit, nor will it be in order to

accept an agreement by which such an officer consents to forfeit his lien on his permanent post.

(iii) A candidate of either category will not be eligible to draw the next increment in the relevant time scale until he passes the departmental examination prescribed for the purpose, if any.

(G.I., MHA OM No.60/181/48-Ests. dt.21st October, 1948 Filed in Case Estt. 7-50 of 1945-49)

***Procedure in respect of resignation from service***

11.22. As a remedy against the tendency to resign without notice, the appointing authority may refuse to accept the resignation and, if the employee stays away from the office without permission, may take suitable disciplinary action against him. In particularly bad cases, it will be open to the authority concerned to inform the relevant authorities concerned with verification of character and antecedents of the circumstances of the case and its opinion that he was not a fit person for employment under Government. (This is considered to be sufficient deterrent).

(G.I., MHA OM No.78/105-55-TS dt.22nd November 1955)

11.23. It should, therefore, be seen that resigning officials are not resigning their posts after procuring some other jobs which they have applied for in a clandestine fashion. The Sr. Deputy Accountant General (Admn.) should make an enquiry in each individual case to find out that the resignation is for bonafide private reason.

**NOTE:-**Every candidate who tenders resignation should be asked to give a declaration that he is not seeking employment elsewhere either under the State or Central Government.

11.24. The appointing authority in respect of the service or post in question is the authority competent to accept the resignation of the Government servant.

11.25. It is not in the interest of Government to retain an un-willing Government servant in service. The general rule, therefore, is that a resignation from service should be accepted except in the circumstances indicated below:

(i) Where the Government servant concerned is engaged on work of importance and it would take time to make alternative arrangements for filling the post, the resignation should not be accepted straightaway but only when alternative arrangements for filling the post have been made.

(ii) Where a Government servant who is under suspension submits a resignation, the competent authority should examine, with reference to the merits of the disciplinary case pending against him, whether it would be in the public interest to accept the resignation. Normally, as Government servants are placed under suspension only in cases of grave delinquency, it would not be correct to accept a resignation from the Government servant under suspension. Exceptions to this rule would be where the alleged offences do not involve moral turpitude or where the quantum of evidence against the accused person is not strong enough to justify the assumption that if the departmental proceedings were continued, the Government servant would be removed or dismissed from service, or where the departmental proceedings are likely to be so protracted that it would be cheaper to the public exchequer to accept the resignation.

(G.I., MHA OM No.39/6/57-Est(A) dt.6th May, 1958)

11.26. In case an officer against whom an enquiry or investigation is pending (whether he has been placed under suspension or not) submits his resignation it should not normally be accepted. Where, however the acceptance of resignation in such a case is considered necessary in public interest because one or more of the conditions laid down above are fulfilled, the resignation may be accepted with the prior approval of the Head of the Department in the case of holders of Group C and D posts and that of Ministry incharge in respect of Group A and B posts.

((CAG's Endt. No.739-Audit/3970 dt.30th June, 1970)- G.O.I OM dt.18-6-1970-P.113, 3-15 KW/Welfare)

11.27. The competent authority should decide the date with effect from which the resignation should become effective. In cases covered by para 25(I) above the date should be that with effect



from which alternative arrangements can be made for filling the post. Where an officer is on leave the competent authority should decide whether he will accept the resignation with immediate effect or with effect from the date following the termination of the leave. Where a period of notice is prescribed which a Govt. servant should give when he wishes to resign from service, the competent authority may decide to count the period of leave towards the notice period. In other cases also, it is open to the competent authority to decide whether the resignation should be come effective immediately or with effect from some retrospective date. In the latter case, the date should be specified.

11.28. The competent authority has discretion to decide when it will be convenient for him to accept the resignation. The resignation becomes effective from the date it is accepted.

11.29. When a permanent Government servant submits his resignation while on leave the competent authority should decide from which date resignation is to be accepted. In deciding this aspect, it should be borne in mind that the date of resignation cannot be from a date earlier than the date of submission. If the Government servant overstays the leave, competent authority can take disciplinary action against him, but for this reason, the date of resignation cannot be antedated without the consent of the official. All pay due including leave salary due to the official prior to the date of acceptance of the resignation should be paid to him.

11.30. A resignation becomes effective when it is accepted and the Government servant is relieved of his duties. Where a resignation has not become effective and the Government servant wishes to withdraw it, it is open to the authority which accepted the resignation either to permit the Government servant to withdraw the resignation or to refuse the request for such withdrawal. Where, however, a resignation has become effective, the officer is no longer in Government Service and acceptance of the request for withdrawal of resignation would amount to reemploying him in service after condoning the period of break. As this would involve financial commitments, concurrence of the Ministry of Finance

should be obtained before a request for withdrawal of resignation which has already become effective is accepted.

(O.M. No.3926-57-Ests.(A) dt.6th May, 1951- of the G.I., M.H.A. communicated in CAGs Lr.No.641-A.II/280-A/57 dt.1st June, 1959, File 3-22/59-60/ in E.B and Lr.No.147-NGE.II/1-38 dt.20th January, 1958-File EB-8-28 Vol.II)

11.31. Rules regarding terminal leave concession to temporary Government Servants are contained in Appendix-7 to Volume II of F.Rs and S.Rs. & C.C.S (L.R) 1972.

11.32. As regards the question whether payment of leave salary due from Government to a Government servant can be withheld in the case of a Government servant who while on leave, resigns his post and avails of more than half the earned leave due and admissible at a time, the position is that so long as the sanction to leave stands, the leave-salary for the entire period of leave has to be paid. However, if the leave sanctioning authority comes to know before actual payment of leave-salary for any period of the leave that the employee intends to resign or is not likely to come back, the sanction of leave could be revised by him, so as to allow leave only to the extent admissible in cases of resignation under the existing orders, recovery of the balance of any leave-salary already paid being treated as waived.

11.33. Where no portion of leave-salary remains to be disbursed at the time when the leave sanctioning authority becomes aware of the Government servant's intention to resign, there would be no occasion for revoking the earlier sanction.

(G.I.M.F.Lr.No.F.7(175)-E IV/58 dt.15th October, 1958-File in File No.8-28/58-59)

11.34. As the service of a probationer Government servant is terminable in the same circumstances and in the same manner as that of a permanent Government servant, the terminal leave concessions shall not be applicable in such cases.

(Lr.No.3110-NG III/334-58 dt.1st December, 1958- of CAG in reply to this office Lr.No.E.B.G. 1/3-2/58-59/948 dt.27th October, 1958--File No.E.B. 1/8-28-58-59)

11.35. Resignation has to be insisted upon from serving personnel selected in recruitment alongwith outsiders from appointment to any of the cadres in I.A.&A.D. The resignation will be a technical formality and the benefit of past service will be available for the purpose of pay fixation, leave and pension to the extent provided under F.R. 22 Audit Instructions (2) below F.R. 65 and Article 418 (b) of C.S.Rs. The officials resigning their posts for taking up another employment would lose their Q.P./Permanent status and shall have to be treated as temporary employees eventhough they may be entitled to certain other benefits like leave, Pension, Pay fixation etc. In regard to the grant of House Building advance instructions in C.A.Gs Lr.No.2610-NGE-I/13-67 VI, dated 11-12-1968 will apply. That is, previous service rendered by a Government servant who takes up appointment in the same or any other Department after having to resign his post for administrative reasons can be counted towards "10 years continuous service" for the purpose of eligibility to H.B.A. under the Rules to regulate the grant of advances to Central Government servants for the building etc., of houses provided that he has been allowed the benefit of the past service for the purpose of fixation of pay, grant of leave and Pension.

(CAG Lr.No.2119-NGE.I/13-67-VI dt.29-9-1967 P.173-File 3-1/66-69, CAG Lr.No.936-NGE.I/126-71 dt.17-4-1972 P.3 File 3-1/72-73 and CAG Lr.No.876 MGF.I/24-73 KW dt.29-3-1974 P.123 File 8.43 Misc./73-75)

No.13/24/92/Estt.(Pay-1) Instructions under Para 11.35

Government of India Ministry of Personnel, Public Grievances & Pensions.  
(Department of Personnel & Training) New Delhi 22nd January 1993.

Sub:- Condonation of resignation for purpose of pay fixation.

The benefit of past service may be allowed to Government servants who applied for posts in same or other departments before joining Government service and on that account the application was not routed through proper channel, subject to the fulfilment of the following conditions:-

(i) The Govt. servants at the time of joining should intimate the details of such application immediately on their joining.

(ii) The Govt. servant at the time of resignation should specifically make a request, indicating the dates that he is resigning to take up another appointment under the Govt./ Govt. organisation for which he applied before joining the Govt. service and that his resignation may be treated as 'Technical resignation'.

(iii) The authority accepting the resignation should satisfy itself that had the employee been in service on the date of application for the post mentioned by the employee, his application would have been forwarded through proper channel.

11.36. (a) Government Servants on deputation to international organisations who wish to resign from service have to return to India before their resignation is considered. In the matter of submission of resignation no distinction is to be made between one foreign assignment and another i.e., whether the assignment is under an international organisation or directly under a foreign Government in a bilateral arrangement.

(b) It is also not sufficient that the officer concerned should submit his resignation in India. The real intention is that he must return to his parent job or parent cadre in India before submitting his resignation.

(GOI, Dept. of Personnel OM.1/32-72-FAs, dt.3-1-1973 and OM No.1-32/72-FAs dt.17-7-1975 read in CAG's Endt. No.2789-GE.II/188-75, dt.3-9-1975 File EB,1/8-28-75-76)

**Retirement**

11.37. From 1-11-1973 in the case of Group B, C and D and from 1-4-1974 in the case of Group A, the civilian Government servants shall retire from service w.e.f. the afternoon of the last day of the month in which they attain the age of 60 years according to clause (a) or (b) or (c) or (e) of F.R. 56 falls without prejudice to clause (j), (k) (l) and (m) of that Rule.

(Government of India, Ministry of Personnel, Public Grievances and Pensions (Department of Personnel and Training) Gazette Notification No.25012/2/97 Estt (A) dated 29th May 1998)

11.38. Where the date of birth is first of a month the date of retirement on attaining the age of 60 years, will be the afternoon of the last day of the preceding month.

(Government of India, Ministry of Personnel, Public Grievances and Pensions (Department of Personnel and Training) Gazette Notification No.25012/2/97 Estt.(A) dated 13th May, 1998)

11.39. The retirement of a Gazetted Officer should be notified in the Official Gazettee in the following cases:-

(i) persons attaining the age of superannuation and reemployed from the same date and time; or

(ii) who proceed on leave preparatory to retirement; or

(iii) who retire on attaining a specific age or after completing specified period of service.

11.40. A letter commending the services of the Government servant is usually issued on his retirement, and this letter is signed by the Accountant General himself.

**NOTE:-** In the case of persons retired under FR 56 (J) a letter wishing the persons long, happy and peaceful life after retirement will only be issued.

(Orders of A.G. AP I and A.G. AP II, dated 6-4-1976 and 7-4-1976 respectively P.5 in File 3-12/75-76 Admn. Section of A.G., AP II).

**ANNEXURE I**  
**(Vide Note Under Para 11.1)**

Copy of Office Memorandum No.39/21/56-Ests.(A), Dated 13th December, 1956 by the Government of India, Ministry of Home Affairs.

Subject:- Distinction between 'Warning and Censure'.

The Ministry of Home Affairs Office Memorandum No.51/1/54-Ests., dated the 12th February, 1954, sought to clarify the distinction between 'Warning and Censure'. The contents of the office Memorandum did not, however, define certain aspects of the two actions in clear terms and have given rise to certain doubts and misapprehensions. The position, has therefore, been examined again and is restated in the following paragraphs in supersession of the Office memorandum referred to above.

2. The foremost aspect to bear in mind is the fundamental and formal distinction between the two terms. An order of 'Censure' is a formal and public act intended to convey that the person concerned has been held guilty of some blame-worthy act or omission for which it has been found necessary to award him a formal punishment. And nothing can amount to a 'Censure' unless it is intended to be such a formal punishment and imposed for 'good and sufficient reasons' after following the prescribed procedure. A record of the punishment so imposed is kept on the officer's confidential roll and fact that he has been 'Censured' will have its bearing on the assessment of this merit or suitability for promotion to higher posts.

3. There may be occasions, on the other hand, when a superior officer may find it necessary to criticise adversely the work of an officer working under him (e.g. point out negligence, carelessness, lack of thoroughness, delays, etc.) or he may call for an explanation for some act or omission and taking all circumstances into consideration, it may be felt that, while the matter is not serious enough to justify the imposition of the formal punishment of 'censure' it calls for some informal action, such as the communication of a written warning admonition or reprimand.

If the circumstances justify it, a mention may also be made of such a warning etc., in the officer's confidential roll; however, the mere fact that it is so mentioned in the character roll does not convert the warning etc., into a 'censure'. Although such comments, remarks, warning etc., also would have the effect of making it apparent or known to the person concerned that he has done something blame-worthy and, to some extent, may also affect the assessment of his merit and suitability for promotion, they do not amount to the imposition of the penalty of 'Censure' because it was not intended that any formal punishment should be inflicted.

4. The fact that a mere informal 'Warning' cannot be equated to a formal 'Censure' should not, however, be taken as tantamount to suggesting that a written warning may be freely given without caring whether or not it is really justified. It is a matter of simple natural justice that written warnings, reprimands etc., should not be administered or placed on an officer's confidential record unless the authority doing so is satisfied that there is good and sufficient reasons to do so. Para 6 of the Home Ministry's O.M. No.51/5/54-Ests.(A), dt. the 27th January, 1955 provides detailed guidance in the matter of recording adverse remarks in confidential reports. It may be reiterated here that in the discharge of the responsible task of recording the confidential reports, every reporting officer should be conscious of the fact that it is his duty not only to make an objective assessment of his subordinate's work and qualities but also to see that he gives to his subordinates at all times the advice, guidance and assistance to correct their faults and deficiencies. If this part of the reporting officer's duty has been properly performed there should be no difficulty about recording adverse entries because they would only refer to the defects which have persisted inspite of reporting officer's efforts to have them corrected. If after having taken such care the reporting officer finds that for the purpose of a truly objective assessment mention should be made of any warning, admonition, etc., issued especially those which have not produced the desired improvement, it is his right and duty to so mention them. In the process of bringing the defects to the notice of person concerned, where an explanation is possible, an opportunity to do so should be given. This cannot, however, be

equated to the formal proceedings required to be taken under Rule 55-A of Central Sectt. (Classification, Control and Appeal) Rules, nor the warning given to the imposition of a formal penalty.



**ANNEXURE - II**  
**(Vide para 11.16 (i))**

**FORM - I**

Notice of termination of service issued under rule 5 (i) of the Central Civil Services (Temporary Service) Rules, 1965.

In pursuance of sub-rule (1) of rule 5 of the Central Civil Services (Temporary Services) Rules, 1965, I hereby give notice to Shri/Smt/Kumari \_\_\_\_\_(Name) that his/her services shall stand terminated with effect from the date of expiry of a period of one month from the date on which this notice is served on or, as the case may be tendered to him/her.

(Signature of the appointing authority)

Station:

Date:

**ACKNOWLEDGEMENT**

I hereby acknowledge the receipt on this day of the notice of termination from service.

Signature of the individual

Designation:

Place:

Date:

(Authority:- G.O.I. MHA OM.No.4/1/65 Ests.(C), dt.30-3-1967 rec'd in CAG's Endt. No.845-NGE.II/70-65, dt.26-4-1967 P.162-File 3-2/Vol.III/63-69 EB.V).

**ANNEXURE - II**  
**(Vide para 11.16 (i))**

**FORM - II**

Order of termination of service issued under the proviso to Sub-rule (1) of rule 5 of the Central Civil Services (Temporary Service) Rules, 1965.

In pursuance of the proviso to Sub-rule (1) of Rule 5 of the Central Civil Services (Temporary Service) Rules, 1965. I hereby terminate forthwith the services \_\_\_\_\_ of \_\_\_\_\_ Shri/Smt./Kumari \_\_\_\_\_ and \_\_\_\_\_ direct \_\_\_\_\_ (name) \_\_\_\_\_ that he/she shall be paid a sum equivalent to the amount of pay and allowances for a period of one month (in lieu of the period of notice) calculated at the same rate at which he/she was drawing them immediately before the date on which this order is served on or, as case may be, tendered to him/her.

Signature of the appointing authority.

Station:

Date:

(Authority: GI, MHA OM. No.4/1/65-Ests.(C), dt.30-3-1967 rece'd in CAGs Endt. No.845-NGE.II/70-65, dt.26-4-1967 P.162-File 3-2-Vol.III/63-69 EB.V.)

## CHAPTER - XII

### ADDITIONAL ESTABLISHMENT

#### Powers of A.G.

12.1. The extent of powers delegated to the Accountant General for sanction of temporary/casual/seasonal/emergent posts in the Group-C and Group-D cadres is contained in Section-A items 3 (B) and 3 (D) of M.S.O.(Administrative) Vol.II. The extent of powers delegated to him for the continuance of Group-C and Group-D posts is contained in Section-A item-5 (ii) *ibid*.

#### *Powers to create regular temporary posts*

12.2. The powers delegated to the Accountant General for the creation of regular temporary posts in Group-C grades are subject to the following conditions:-

(i) only such posts in the Group 'C' grades as have already been approved unconditionally by the Office of the Comptroller and Auditor General after scrutiny at the Budget preparation stage, and provision for which has been included in the Revised Estimates/Budget Estimates can be created under the delegated powers.

(ii) the posts to be operated in the new financial year can be sanctioned by the Accountant General subject to vote on account being passed by Parliament;

(iii) the allotment under Revised Estimates/Budget Estimates as communicated by the Office of the Comptroller and Auditor General should not be exceeded;

(iv) while creating the new posts, posts identified as surplus to requirements if any, should be adjusted against the new posts;

(v) Suitable portion of the budget allotment for pay of Establishment and personal allowances should be reserved for operating unforeseen post or posts which was earlier approved provisionally at Budget preparation stage by the Office of the Comptroller and Auditor General. Such posts may be sanctioned

for creation on submission of necessary information statistics etc., to the Comptroller and Auditor General. The reserved funds may be of a margin equal to the proportion which the provisionally approved additional posts may bear to the total number of posts, existing and additional, provided for in the budget.

(vi) A report regarding the total number of posts created by the A.G. under the delegated powers, as upto the end of the preceding month will be submitted to Comptroller and Auditor General by 10th of every month in the prescribed proforma. A 'NIL' report will also be necessary.

(vii) Sanction of Comptroller and Auditor General is necessary for creation of (a) additional posts even though unconditionally approved at Budget preparation stage but for which provision cannot be found by Accountant General within his own budget allotment and which require re-appropriation of savings from other Offices and; (b) posts which were approved only provisionally by Comptroller and Auditor General's Office at budget preparation stage pending submission of additional information, justification etc. The proposal for sanction of provisionally approved posts will be considered by C&AG's Office on it being certified by the Accountant General that funds are available to cover the expenditure involved. If such posts cannot be accommodated by the Accountant General within the budget allotment indicated for his Office, sanction of provisionally accepted posts will depend upon availability of saving within the overall budget allotment of the Department.

(C&AG's Lr.No.1267-BRS/60-69 dt.12th May, 1970) P.5 File 3-35 Vol.III)

***Powers to create temporary posts for Casual/Seasonal/  
Emergent work***

12.3. **Group 'C' posts:-** The powers delegated to Accountant General for the creation of Group 'C' posts for Casual/Seasonal/ Emergent work are subject to the conditions prescribed against item 3 (B) (iii) of section A in M.S.O.(Administrative) Vol.II.

***Section Officers & Assistant Audit Officers posts***

Accountant General is delegated with the power to sanction (a) Continuance of temporary posts of Section Officer and A.A.O created by the C&AG of India and (b) the creation of such posts on a temporary basis for seasonal work of an emergent nature, subject to the following conditions:

***A. Conditions for the continuance of this posts of Section Officers and Assistant Audit Officers***

(i) That all the circumstances justifying the original sanction by the C&AG continue to exist.

(ii) that funds have either been provided in the budget estimates or can be found by valid reappropriation from within the sanctioned budget allotment; and

(iii) that a report will be submitted to the C&AG of having extended the posts with brief reasons for such extension.

***B. Conditions for the creation of temporary posts of Section Officers and Assistant Audit Officers for Seasonal/ Emergent work of a temporary nature***

(i) That all the instructions issued by Competent Authorities regulating shaft composition and standards of work shall be strictly observed.

(ii) that funds to meet the cost of the temporary posts can be found by valid appropriation or reappropriation from within the sanctioned budget allotment.

(iii) that no expenditure is involved in future years. The sanction of C&AG should in all cases be obtained for continuance or creation of posts required for clearance of arrears.

(Ministry of Fin. Deptt. of Expenditure New Delhi Lr.No.F.20(7) E.G.1/61 dt.5-9-1961, circulated C&AG Lr.No.2781-NGE-II/59-61 dated 21-9-1961 and also C&AG C.No.NGE/36/85 Lr.No.1666-N.3/N.1/78-80/KW dt.20-5-1985 (File Admn.III 3-55/1958-63 and File Admn.III/3-55-77/87)

***Power for continuance of regular posts***

12.4. Accountant General has been delegated with full powers to sanction the continuance of temporary posts in Group-C and Group-D initially sanctioned by the C&AG provided that all the circumstances justifying the original sanction continue to exist and funds have either been provided in the Budget Estimates or can be found by valid re-appropriation from within the budget allotment.

(item 5(ii) in Section 'A' of M.S.O.(Administrative) Vol.II)

***Sanction for posts during training***

12.5. In the case of a Government servant sent for training or a course of instructions in India it is not necessary to create a new post in order to accommodate him during such training or course of instruction, since the very order posting him for training etc., would be considered as sanction in this behalf.

(GOI. Min. of Fin. OM 1(22)-E.III(A)/64 dt.17-6-1964 P.46 File 3-37/64-68 E.B.I)

Accountant General is competent to send the candidates for the SOG, Commercial Examination on training and no approval of C&AG is necessary.

(C&AG Lr.No.1713/BRS/161-65, dt.27-8-1965) P.84 File 3-37/64-68)

***Procedure for obtaining sanction for additional temporary staff***

12.6. With a view to ensuring that the proposals made are complete and that they are scrutinised and that sanctions are issued at an early date, the C&AG has directed that the following procedure should be followed in submitting proposals for additional temporary staff:

(i) A separate letter should be sent for the additional staff required on standard and as well as adhoc basis in respect of all the Groups/Sections of the Office.

(ii) The proposals submitted for additional staff should invariably be supported by statistics of work done or anticipated to be received during a reasonably long period.

(iii) the details of the existing establishment, additional establishment required and the full particulars justifying the necessity for the additional staff should be given as far as possible in a tabular form. Any other information which cannot suitably be furnished in the form should be mentioned in the covering letter.

(iv) Application for sanction to Gazetted posts should be made by separate letter.

(v) In submitting statistics in support of demands for additional staff, the unit adopted in each case should be specified quite clearly. The statistics submitted should be as accurate as they can be made.

(vi) It is important that the statistics collected in an Audit Office for report to higher or outside authorities should be accurate, especially when on these statistics depends the decision regarding the requirements of staff in an Audit Office. To secure the accuracy of statistics prepared by Audit Offices, the following procedure should be adopted:

(a) When applications are made for additional establishment on the basis of statistics, these should be thoroughly checked by a responsible person, say a Section Officer, and then reviewed by a Gazetted Officer who should satisfy himself that the statistics prepared are prima-facie, correct.

(b) Both the preparer and the examiner of these statistics should set their initials in the statement in token of their having done so.

(c) All papers (including the detailed statements leading to these statistics) in connection with the revision of establishment should be preserved permanently.

(C&AG's Lr.No.121-Admn.I/26-35, dt.25th February, 1935)

12.7. The proposals for additional staff or for the continuance of such temporary staff after the expiry of their sanction (required for all sections of the Office) shall emanate only from the Establishment section. All the information necessary to justify

such establishment together with detailed statistics verified by the sections specified for the purpose and approved by the group Deputy Accountant General concerned should be handed over to CASS (Co-ordn.) section which after necessary check will obtain the approval of Accountant General and send to Administration Section in a complete shape to enable that section to address the Comptroller and Auditor General for sanction to the required additional staff.

12.8. Proposals for temporary establishment, giving full particulars with reasons or statistics of work to justify each item, whether old or new and irrespective of the amount of cost, for which provision is proposed to be made in the Budget Estimates for the next financial year should be sent to the Comptroller & Auditor General before hand i.e., on the 25th July of each year. Provision in the Budget Estimates will not be allowed by the C&AG for items which are not included in the statement unless it is satisfactorily explained why they could not be so included and full justification is given for making provision for those items.

12.9. The proposals for temporary establishment mentioned in para 12.8 should also include proposals for conversion of temporary posts into permanent ones. Proposals for conversion of temporary posts into permanent ones may be made provided the temporary posts (a) have been in existence for a period of three years as on 1st March (b) are really meant for work of a permanent nature and (c) have not already been converted into permanent ones. Proposals for conversion of temporary posts into permanent ones are to be first included in Part-II of the Budget Estimates of the succeeding year and after they are admitted by the C&AG and the Budget Estimates in Part-II are approved by the Government of India, formal sanction for the conversion is to be sought from the Comptroller and Auditor General in the financial year in which provision for such conversion has been made.

12.10. The present constitutional position precludes the incurring of any expenditure which has not been specially provided for in the budget or which cannot be met from savings within the Budget Estimates. In view of this provision, it is of paramount importance



to see that all demands for expenditure is strictly confined to the provisions in the Budget or to such savings as can be located within the Budget Estimates of the respective Accountant General. However, demands can be made for expenditure that is inevitable and would even justify recourse to the contingency fund. It is, therefore necessary that except in the most exceptional and urgent cases, no proposal for additional staff or expenditure should be sent up to the Comptroller and Auditor General's Office at least during the first six months of the financial year unless it has been specially provided for in the Budget Estimates or the extra cost can be definitely met from savings within the budget provisions of the Office concerned. In the latter case, it should clearly be stated that the cost involved will be met from savings in the Budget. Thereafter, i.e., after six months, proposals may be made if the expenditure is unavoidable as it may be possible by them for the Comptroller & Auditor General to know whether the extra cost can be met by re-appropriation. In making these proposals, it must be clearly explained why the expenditure cannot be postponed.

(C&AG's Lr.No.1555-NGE.I/79-52 dt.23rd May 1952)

12.11. No fresh proposals for extra staff in the course of a year should be sent after December of the year, even if the extra cost can be met from savings in the Budget grant. Further, the entertainment of the staff for short periods, say less than two months, should be avoided and it should be seen whether arrangements should not be made for additional work within the sanctioned staff.

(C&AG's Lr.No.1612-NGE.I/III-50 dt. 13th July, 1950)

NOTE: Even for continuance of temporary posts during a succeeding year the continuance should be justified do novo by detailed data instead of general statement that the reasons for their creation still hold good.

12.12. When it is found necessary to ask for any large increase of establishment, a time-test should be conducted in accordance with the standards prescribed by the Comptroller and Auditor General from time to time.

***Staff for clearing arrears***

12.13. Whenever proposals from the field offices are sent to C&AG's Office for the sanction of staff on adhoc basis to clear accumulated arrears in specific areas, information on the following points should be sent invariably:

(a) The staff sanctioned for the work on prescribed standards, if any, or on ad-hoc basis, during the last three years including the year in which the current proposal is made indicating staff sanctioned category-wise. If any post of an officer has been sanctioned for the specific work, it should also be indicated.

(b) The circumstances in which the arrears accumulated in the said area over a period despite sanction having been obtained in the previous year either according to standards or on ad-hoc basis.

(c) The action taken from time to time to arrest the growth of arrears in the particular area and the circumstances under which the accumulation of arrears in the said area could not be prevented despite such efforts.

(d) Staff of different categories justified for overcoming arrears in accordance with the prescribed standards for calculation of staff or in accordance with ad-hoc standards, if any had been followed on any earlier occasion.

Full details required for the calculation of staff as normally required while submitting the proposals for sanction of staff should be given.

(e) Any other factors relevant to the proposal considered important.

(C&AG's Lr.No.158-TA.O/39-73 dt.14-3-1973)

## CHAPTER - XIII

### BUDGET AND REVISED ESTIMATES CONTROL AND REVIEW OF EXPENDITURE

13.1. *Preparation and submission of Budget Estimates:-* In preparing the Budget Estimates of this office, the provisions in Rules 50 to 53 of Compilation of the General Financial Rules (Revised and Enlarged) 1963 as also the provisions in paragraphs 11.2 to 11.5 of M.S.O. (Administration) Vol.I should be observed.

13.2. The main principles of the Budget are that all standing charges are included in Part-I of the Budget that all new items are included in Part-II of the Budget, that a summary of the proposals under the main headings in Part-I and Part-II for the revised estimates for the current year and the Budget proposals for the ensuing year are clearly shown to give an overall picture of the Budget as a whole. Part-II of the Budget is intended to include not only the provision for purely temporary posts but also provision for the temporary posts to be converted into permanent ones during the course of the budget year. Since the conversion is unquestionably a new item, it should invariably be shown in Part-II for the conversion of temporary posts into permanent ones is transferred to Part-I at the end of each year from year to year irrespective of the fact whether the permanent posts are actually sanctioned or not. The expenditure on account of temporary staff of a casual and seasonal nature should, however, be shown in Part-I.

13.3. The various items included in the Budget should be supported by detailed statements which work up to the totals shown under these items.

13.4. The budget estimates are prepared and sent to the Comptroller and Auditor General of India in two stages. In the first stage, proposals for temporary establishment for which provision is to be made in the Revised Estimates for the current year and Budget Estimates for the next year are sent, followed by Draft monetary estimates in respect of existing and the addl. posts proposed . The Budget Estimates are sent in the second stage

when the proposals sent in the first stage are approved by the Comptroller and Auditor General.

13.5. (i) All the sections in the office should be required to send proposals regarding staff requirements during the Budget year, supported by detailed justification and full statistics before the end of June every year. The proposals should be based on statistics for a period of five months January to May.

(C&AG Lr.No.187-B-Rs/43-75-IV dated 30th January 1976 read with this Office Lr. No.EBI/2-1/75-76/114 dated 5-1-1976, P.472, File 2-1 Vol.II)

(ii) For anticipated increase in work during the ensuing year addl. posts may be proposed for inclusion in the next year's budget on the basis of the average increase in the number of posts in respect of all groups/sections during the last three years.

13.6. The proposals should be sent to the respective control sections which will get the statistics checked in detail by an Independent Section Officer (as required in para 11.4 of M.S.O. Administrative) Vol.I and approved by the Group Officer. The proposals should then be scrutinised by the CASS Coordination Section which submits them to A.G. after scrutiny. The proposals are again submitted to the Accountant General through Sr.Deputy Accountant General (Admn.)/Deputy Accountant General (Admn.) group-wise for approval after consolidation duly checked in Administration Section.

(C&AG's Lr.No.427-B.R.S./196-66, dt.21st March, 1967- and Lr.No.1653 B.R.S./70-71, dt.17th May, 1971)

13.7. The statements in respect of the temporary establishment for which provision is proposed to be made in Part-II of the Budget Estimates should be sent to the Comptroller and Auditor General so as to reach him by 25th July every year. The due date should be strictly adhered to. Any important changes subsequently coming to notice and which may affect the estimates materially should be sent to the Comptroller and Auditor General by 10th September.

13.8. The following statements/information should be furnished with the staff proposals in the proforma required by Comptroller and Auditor General.

1. A summary of the proposals.

2. A statement showing the group/section-wise distribution of the sanctioned strength (both permanent and temporary) as on 1st March. Casual posts should not be included therein.

3. A statement indicating clearly the addl. posts desired on standards as well as on an ad-hoc basis for the different groups/sections. Posts proposed to be discontinued during the year out of the Posts created during the year should also be given separately.

4. A statement showing the existing posts which have to continued during the ensuing year.

5. Full details of the permanent posts held in abeyance together with justification for their continued retention, in a separate statement.

6. Full details of supernumerary/shadow/special deputation reserve posts existing with a statement whether the need for the posts still exists.

7. Staff position statements in Annexure-II and III referred to in para 11.5 (h) of M.S.O (Administrative) Vol.I showing the staff provided in the current year's budget, addl. posts proposed for creation during the year and the total requirements for the next year.

(C&AG's Lr.No.1323-B.R.S./87-65, dt.29th June 1965)

13.9. A certificate to the effect that the statistical data prepared by the respective sections has been rechecked independently by a responsible S.O. should be given in the letter forwarding the staff proposals.

13.10. To facilitate checking in the Comptroller and Auditor General's Office, detailed notes indicating how the figures in the Statements (indicated in Annexures II & III (para 11.5 (h) of M.S.O. (Administration) Vol.I) of regular temporary posts have been arrived at in respect of each section group have also to be sent.

13.11. Immediately after submission of the Non-Gazetted Staff proposals, proposals of Audit Officers have to be prepared and submitted to Comptroller and Auditor General. The proposals are to be furnished in the prescribed proforma 'A' and 'B' in the following manner.

***Proforma A:***

- 1) Existing sanctioned strength as on 1st March of preceding year both permanent and temporary.
- 2) Number of additional posts other than Casual temporary posts sanctioned during the year.
- 3) Number of IA&AS posts (AAGs) operated vacant.
- 4) Number of additional posts of Audit Officers proposed for revised Estimates and Budget Estimates with number of additional sections number of additional Parties (Wing-wise).
- 5) Number of casual temporary posts existing and proposed.
- 6) Any other information.

***Proforma B:***

Showing the name of the Group/Section existing number of A.A.Os/S.Os, number of Sections/Parties, number of Sections/ Parties actually formed/operated, number of Audit Officers, proposed number of A.A.O/S.Os, number of Sections/Parties and number of Audit Officers for Revised Estimates and also Budget Estimates (with supporting statements)

13.12. Proposals in respect of Group 'A' Officers posts including the proposals, if any, for creating of additional IA&AS posts should be sent to the Comptroller and Auditor General of India along with the monetary estimates in respect of all Heads of Accounts. The proposal should be sent in the form of Statements I to VII as indicated below:

***Statement No.I:-*** Showing existing sanctioned strength of Group 'A' Officers (Civil and Commercial) as on 1st August of the current year.

**Statement No.II:-** Showing Group 'A' posts (Civil & Commercial) which are required to be continued during the current year and for which provision has to be made in the ensuing year.

**Statement No.III:-** New temporary posts of Group 'A' Officers (Civil & Commercial) required during remaining part of the year and also for the ensuing year.

**Statement No.IV:-** Temporary posts of Group 'A' Officers (Civil & Commercial) proposed to be converted into permanent ones during current year and for which provision is to be made in the budget estimates.

**Statement No.V:-** Name of Group 'A' Officers (Civil and Commercial) who are likely to be on duty on 1st March following and for which provision is required to be made in the Budget Estimates.

**Statement No.VI:-** Abstract.

**Statement No.VII:-** Requirement of Funds under various Head of Accounts for inclusion in the Revised Estimates and Budget Estimates in respect of Group 'A' Officers (Civil & Commercial).

***Draft Revised Estimates & Budget Estimates***

13.13. (a) The draft Revised Estimates for the current year and the Budget Estimates for the next year have to be framed in respect of Group 'A', 'B', 'C' and 'D' officials separately on the basis of the existing sanctioned strength as also the addl. posts proposed for creation and the same furnished to the Comptroller and Auditor General by the first week of September, in the prescribed proforma.

(b) The following points should be kept in view in this regard.

1. No monetary provision is to be made for "in lien" posts of A.Os.

2. No monetary provision is to be made for the deputation Reserve/Shadow/Supernumerary posts.

3. Monetary provision in respect of Section Officers appointed as Probationers and still attached to this office for training may be shown as a distinct item in a statement.

4. The provision for the purchase of items like Accounting Machines, Staff Car, Water coolers and Grants-in-aid, etc., should be indicated separately in the estimates.

5. Provision for the grant of cash awards to the employees acquitting creditably in Hindi Typewriting, Hindi Stenography, Praveen and Pragya Examinations under the Hindi Teaching Scheme is to be made under the Sub-head 'A' - Other charges and shown distinctively in the Budget papers.

6. Provision for hospitality and entertainment expenses (other than light refreshments served at meetings) should be made in accordance with the instructions contained in Govt. of India orders issued from time to time.

***Revised Estimates and Budget Estimates second stage***

13.14. Within the number of days specified by Comptroller and Auditor General in his letter intimating the approval of the staff proposals for inclusion in the Revised Estimates/Budget Estimates i.e., taking into account the staff proposals submitted in July and Revised Estimates and Budget Estimates submitted in September, the final revised estimates for the current year and the budget estimates for the ensuing year should be prepared and sent to Comptroller and Auditor General's office.

13.15. The following procedure is to be followed:

1. The budget estimates relating to both permanent and temporary establishment (combined) have to be submitted to the Comptroller and Auditor General in forms prescribed by Comptroller and Auditor General.



2. The details of provision proposed for pay and allowances of establishment are to be abstracted in a statement in the proforma prescribed and sent along with the Budget Estimates. However, before abstracting the details in this proforma the entries in the register should be independently rechecked by some other agency and certificate to that effect given by the A.G. either in the forwarding letter or on the form.

3. Provision for new posts approved for creation during the remaining part of the current year has to be provided for 3 months during the current and for 12 months during the ensuing year. Provision for new posts approved for creating during the ensuing year should be made for 4 months only.

4. A statement showing the number of vacancies as on 1st November under each category of staff and their likelihood of being filled up should be appended with the estimates.

5. The explanations for variations between the Budget Estimates and Revised Estimates for the current year and between the Revised Estimates for the (current) year and Budget Estimates for the ensuing year should invariably be furnished in duplicate with Budget Estimates.

***Proposals for Supplementary Grants***

13.16. The Comptroller and Auditor General has observed that proposals for addl. expenditure should be carefully scrutinised before submitting them to him for sanction. If the expenditure on a new item could be met from within the sanctioned budget grant of the office, the same should be mentioned clearly in the proposals for additional expenditure. In case it is not possible to meet the additional expenditure from within the sanctioned grant, very strong justification should be given and a cast iron case made out. Sanctions can be given and expenditure authorised only on those new items of work which are of such a character that the expenditure on them is unavoidable and absolutely essential in the year, for instance, expenditure on account of the staff, furniture etc., required for sudden unanticipated additional items of work

which cannot be postponed without serious detriment to the interests of Government.

(C&AG's Lr.No.2314-G.G.E/395-48, dt.23rd May, 1949)

13.17. In submitting proposals for supplementary grants, the details of staff and expenditure to be included therein should also be shown in the same manner as in the original Budget Proposals. Posts-which are likely to continue from year to year and the posts which are only of a casual nature should be shown separately.

(C&AG's Lr.No.818-B.E./74-50, dt.1st May,1950)

***Control over progress of expenditure***

13.18. The procedure laid down in paragraphs 11.12 to 11.15 of M.S.O. (Administrative) Vol.I in regard to control over expenditure should be carefully followed.

13.19. The reconciliation of expenditure under 2016-Audit' in a month with the figures booked in PAO (Audit) should be completed by 21st of the next month, as the concerned vouchers will be sent by PAO (Audit) to the Director of Audit and Accounts, Posts and Telegraphs, Hyderabad by the 25th of the month.

(D.A.G's orders in O.O.No.T.M./Try/15-25/59-60/90, dt.22nd June, 1959 File 8-18/58-60)

13.20. To ensure that the reconciliation of the actual expenditure shown in the monthly reviews with the figures booked in the office of the Pay & Accounts Officer is carried out regularly a certificate of reconciliation should invariably be given at the foot of the statement of the review of expenditure.

13.21. The Comptroller and Auditor General has emphasised that a special responsibility in regard to control over progress of expenditure and timely surrender of savings rests on the heads of Audit Offices and he has desired that, to avoid large variations, the Deputy Accountant General incharge of Administration should devote his personal attention to this important work and exercise the fullest care and foresight in the preparation of the monthly statements and memoranda of the review of expenditure vide Annexures IV to VII referred to in paras 11.13 and 11.14 of

M.S.O.(Administrative) Vol.I submitted to Comptroller and Auditor General's office. The following instructions have been issued by him with reference to the defects noticed in preparation and submission of this return:-

1. The due date for the submission of the statements, i.e., the middle of the month succeeding that to which the return relates, should be strictly observed.

2. Totals under each sub-head and the grand total should be worked out.

3. The variations should be worked out with the figures of the grants and not with the estimates.

4. The unanticipated credits should be shown in the Statements. Even where there are no such credits, 'NIL' 'Unanticipated Credits' should be shown separately.

(C.A.G's Lr.No.778-B.E./58-50, dt.26th April, 1950)

## CHAPTER - XIV

### BILLS

14.1. The Bills group of the Administration Branch prepares the pay bills of the members of both Gazetted (Group 'A' and Group 'B') and Non-Gazetted Establishment.

14.2. The bills should be prepared in Form No.T.R.22 with reference to the date available for claim viz., sanction, scales, orders regarding promotions, increments and leave.

#### *Time schedule*

14.3. The pay bills have to be sent to the Pay & Accounts Office sufficiently in advance, at least five clear working days before the last day of the month. With this end in view, the following time schedule has been prescribed for observance by the various sections:-

	Name of the Returns	From whom due	Date
1.	Acquittance Rolls	All Sections (where acq. rolls are computerised, sections need not submit separate acq. rolls)	18th of the month
2.	Bank demands	A.G's Office Co.op Credit Society	20th of the month
3.	Short drawal list	Cash Section	20th of the month
4.	Court attachment orders	Bills-I	20th of the month
5.	Events Statements	All sections	22nd of the month
6.	P.R.S., L.I.C., Co-op. Housing Society demands	Bills and Cash sections	22nd of the month

NOTE: 1. The number of clear working days before the last day of the month required by the P.A.O Hyderabad for arranging payment of monthly Pay Bills must also be kept in view.

NOTE: 2. The events from 23rd to end of the month, if any, such as leave reporting for duty, transfer should be indicated to the Bills Section on the 1st of the following month and the Section Officer/A.A.O should disburse the Pay of the individuals, who stay away after 20th only in consultation with the Pay bills section.

***Bills of Group 'A' & Group 'B' Officers***

14.4. (a) The claims of Group 'A' & Group 'B' officers will be drawn in a separate bill in the same form in which such claims of Non-Gazetted Officers are drawn. In order to distinguish the bills in respect of claims of Group 'A' & Group 'B' Officers from those of Non-Gazetted personnel the words 'Gazetted Officers Bills' will be written prominently at the top of the front page of the bill. Also all certificates which are required to be given in a bill in support of a claim will be given by the Head of the Office. Thus for regular monthly Pay and Allowances of Group 'A' and Group 'B' Officers the head of office will draw a consolidated bill and present it at the Pay and Accounts Office.

(b) Group 'A' & 'B' Officers will have option to receive Payment by crossed cheques instead of cash but the option once exercised by him will be final and will cover all payments to be made to him by the head of office. On receipt of a specific request from the Group 'A' & 'B' Officer in writing by the head of the office in this regard, the head of the office will keep a note of the fact in his records and while presenting the bill he will append with it a written requisition under his signature, giving particulars of items for which separate cheques are required and in whose favour these cheques are to be made out.

(c) In making payment of a bill the P.A.O. will make out separate cheques for each of the items stated in the requisition sent by the head of the office on the form used for making disbursement to Gazetted Government Servants and for the rest of the items of the bill he will make out a single cheque in favour of the drawing officer on the form used for disbursement of bills relating to Pay and Allowances of non-gazetted Government Servants.

(G.O.I., Min. of Fin. OM. No.F.10 (25)-B/72 dt.20-7-1972 forwarded in C&AG Endt. No.1325-TA.I/395-71 dt.12-9-1972 (P.32-EB.II-File).

***Bills of Non-Gazetted staff***

14.5. The Department of Administrative Reforms have evolved a revised procedure of maintaining the office copies of the Bills of

non-Gazetted staff and new Forms have been devised for the purpose. The revised procedure of maintaining the office copies of the Pay bills of non-gazetted staff in Forms TR 22-A, TR-B and TR 28-B, as detailed below will be adopted by all the Government of India Offices and the present practice of preparation of office copies of pay bills separately is dispensed with.

14.6. The revised procedure of maintaining office copies of pay bills of non-gazetted staff is as follows:-

(i) The procedure envisages that one page of the new form T.R.22-A will be allotted to each employee and a record of his dues and deductions and net amount drawn for him is kept month by month on that single page.

(ii) The above form is bound into registers of suitable size adding at the end of the registers two or three forms for abstract of pay bill in Form T.R. 22-B. Each pay bill clerk has to maintain a register for the number of persons whose pay bill is prepared by him.

(iii) The top of the sheet shows certain items of essential information which will be needed for the preparation of schedules or for computing recoveries of income-tax and information which affects his dues or deductions. Some of these entries are made by the bill auditor at the beginning of the year when starting a new register, and other as events take place.

(iv) On a fixed date, about the middle of the month the pay bill auditor starts noting the dues and deductions for the month keeping in view the events already noted. Entries on each page of the register is then checked by the checker. They are thereafter be faired into a bill and totalled.

(v) At the end of the register will be given, in Form T.R.22-B, the totals of each column of the bill.

(vi) An abstract giving the names of persons, and the net amount drawn for each is prepared simultaneously, in a register in T.R.28-B. This is useful in preparing the section-wise acquittance rolls in large establishments where pay is disbursed through the

Section Supervisors. The net total can be copied out on acquittance roll forms on which acquittance are taken at the time of disbursement, separately for each bill.

(vii) The claims of arrears of pay and allowances are drawn separately and a 'note' to this effect is invariably be made in the 'Remarks' column of Form T.R. 22-A against the entries of the period to which they relate.

(viii) The overtime claims of the staff are drawn separately in accordance with instructions, contained in the Ministry of Fin. (Department of Economic Affairs) OM No.F10(57)-B/65, dt.17th July, 1965 and 1st September, 1967 and separate office copies of overtime allowance bills are retained. Entries regarding these claims are however, made in the relevant column of the Form T.R. 22-A.

(ix) Other casual payments like honorarium are also drawn through separate bills and not alongwith regular monthly pay and allowances bills and their office copies are retained.

(G.I., M.F.No.F.10(51)-B/172 dt.24-11-72 and C&AG's Endt. No.2024-TA.II/233-62 (II) dt.19-12-1972).

14.7. The pay and allowances shall be paid on the last working day of the month to which they relate except in the case of Pay and allowance for the month of March which shall be paid on the first working day of April. If however the last working day happens to be a Bank holiday for e.g., 30th September on account of Half Yearly closing, even then the pay and allowances will be paid one day prior to such holiday. For further details in respect of this rule 64(1) & (2) and explanation 1 there under of Central Govt. Account (Receipts and Payments Rules) 1983 may be referred to.

14.8. On the 18th of each month the Clerk of each Section should prepare the acquittance of that Section, by filling in the names of the persons working in that Section (including persons who are on leave without substitutes), get the same signed by the A.A.O/S.O. before transmission to the Bills Section.

NOTE: The above procedure has since been dispensed with the introduction of computerised Acquittance Rolls.

14.9. Since the Acquittance Rolls are computerised and a separate pay index no. is allotted to each employee, Bills Sections will only feed the data of amounts payable etc., for each Govt. Servant with necessary changes for incorporation in the computerised Acquittance Rolls. On receipt of the acquittance rolls from the computer cell, the same will be sent to sections for purpose of disbursement.

14.10. To facilitate quick disbursement of cash by the cashier on pay day, several counters are opened for the purpose.

14.11. (i) The Assistant Audit Officer/ Section Officer receives the amount required for disbursement on a simple receipt in the prescribed form.

(ii) The A.A.O/S.O should himself receive the amount or nominate a permanent Senior Auditor/Auditor/Clerk of his section for receiving it. In case the section is not having any permanent Govt. servant, the A.A.O/S.O himself has to receive the payment.

(iii) Specimen signature of the nominee should be taken on the pay sheet i.e., acquittance roll and attested by the A.A.O/S.O and it should be verified at the time of disbursement by the Cashier. The signature of the person receiving payment should be taken only at the time when the amount is actually disbursed to him.

(iv) The identity of the A.A.O/S.O or his nominee should also be verified from his identity card by the Cashier.

(v) As soon as the money is obtained, the A.A.O/S.O will see that the salary of all the officials is paid and acquittance given in his presence, with a receipt stamp wherever necessary.

(EB.II/Genl./Cash/74-75/O.O.24 dated 24-6-1974)

14.12. The Assistant Audit Officer/Section Officer should sign the printed certificate on page 4 of the acquittance roll, after due verification before returning the roll to the office cashier. Details of amounts remaining undisbursed for any reason will be noted in a separate sheet in the form prescribed and the amount also returned



to the cashier, who will give a simple receipt for the amount returned as undisbursed. The completed acquittance roll, the statement of undisbursed amounts and cash remaining unpaid shall be returned the same evening to the Cashier.

14.13. Disbursements of T.A. or other allowances on the subsequent working days of each month will be made by the Office Cashier direct to the concerned persons and disbursement of undisbursed pay at Cash counter will be made only from the third working day of the month.

#### ***Acquittance Rolls***

14.14. After disbursement for the day are completed the acquittance rolls of Sections and also the certificates of disbursement recorded by the A.A.O/S.O of the sections should be verified and thereafter a list of undisbursed pay should be drawn up by the Cashier. The acquittance rolls received back from the sections should be got stitched and retained by the Cashier. On the 29th of each month, the paid acquittance rolls relating to the previous month should be submitted by the Cashier to the A.A.O who will be nominated each month by the Sr.DAG(Admn.)/DAG in this regard for review.

14.15. ***Review of Acquittance Rolls:*** The scope of the check by the A.A.O nominated should be to see:

(i) That the amounts drawn on bills are completely accounted for by payments made and balance held as undisbursed;

(ii) That there is proper acquittance for each amount disbursed;

(iii) That the amount noted in the acquittance rolls agree with the claim for each person as shown in the Office copy of the bills;

(iv) that there is proper certificate by the person disbursing the amount to the effect that the amount has been disbursed to proper persons;

(v) that the list of undisbursed amounts has been correctly prepared;

(vi) That the undisbursed balance including other receipts agree with the cash balance shown in the cash book on the first day of the month.

***Short drawal***

14.16. To ensure that as many payments as possible are made before the amounts remaining undisbursed are remitted into the Treasury (Bank) or short drawn, the cashier should exhibit on the notice board on the 15th of every month a list of undisbursed items outstanding for two months as per his registers. The staff members should take prompt action to receive the payment on or before the 20th. In the event of their not receiving the amounts, items which would become more than two months old by the end of that month will be short drawn in the salary bill for the month.

(E.B.II/Genl./B.R. & UDP/69-70/51 dt.9th September, 1970)

***Disbursement to staff on leave/inspection duty***

14.17. Every member of the staff who is deputed to work in the Inspection party should give their option indicating their willingness for receiving their pay and allowance, T.A., etc., either at headquarters or at the place where they are on Inspection. Accordingly cash section will arrange to disburse the Pay and Allowances, T.A., etc., either at Headquarters or at the place of Inspection with reference to the option received from the officials. Any representation for deviation for a particular month or case will not be entertained. If no option is sent the amount drawn will be paid at the place of Inspection. The official who has opted for payment at the place of Inspection may, however, take payment at the Cash counter in the office at Headquarters if his party is at Headquarters at the time of disbursement.

(E.B.II/Genl./O.O.69 dt.14-4-1975)

NOTE: Since the Accountant General has the privilege under Rule 14 of C.T.Rs to permit the withdrawal for any purpose within the limit of his jurisdiction, it has been decided by the Comptroller and Auditor

General that, notwithstanding the provisions of note below 235 (1) of C.T.Rs the practice of endorsing pay bills in favour of Inspection Parties etc., for payment at the mofussil treasuries and sub-treasuries may be followed by the Accountants General within their jurisdiction where considered necessary. If it is considered necessary the pay and allowances may be remitted by postal M.O. at the Government expense.

(C&AG's Letter No.2128-Admn.-II/332-57 dt.1-9-1958)

14.18. "Persons who are absent on leave or outside the Headquarters on Inspection may nominate any member of the office to receive pay or leave salary which will be paid to the nominee if he is identified by the Audit Officer (Bills) directly or indirectly and if the receipt is acceptable. In order to enable verification of identification by the Audit Officer (Bills) to identity card number of the nominee should be furnished in the form nominating the official for receiving pay and allowances on behalf of another official. The form in which the nomination and receipt should be submitted is furnished below:

### NOMINATION FORM

To  
The Accountant General (Audit-I),  
Hyderabad.

Sir,

Sub: Authorisation for drawal of my \_\_\_\_\_

I hereby authorise Sri ..... (Name & Designation) of ..... (Section) to receive the pay and allowance/travelling allowance/ ..... due to me for ..... Please disburse the amount of Rs..... (Rupees ..... only) as per this authorisation and oblige. I am aware that this payment will be made at my risk and no claim for loss etc., will be made against the Government or the office ( in terms of note below para 14.18 of Manual of establishment Branch).

Yours faithfully,

Signature of the employee

Place: Name & Designation:  
 Date: I.D. Card No. :  
 Section/Party:

Received payment as authorised  
 Signature of the nominee:  
 Name and Designation & ID  
 Card No.  
 Section:

### RECEIPT

Received from the Accountant General (Audit) I, Andhra Pradesh the sum of Rs..... (Rupees ..... only) being the pay and allowances/travelling allowance/leave salary/ ..... due to me for ..... month.

Rev. stamp

Signature:  
 Name:  
 Designation:  
 Section/Party:

### ACQUITTANCE

Received from the Accountant General, Andhra Pradesh the sum of Rs..... (Rupees .....) being the pay and allowance/leave salary due to me for the month of .....

Place: Signature:  
 Date: Address:

14.19. The question whether a non-gazetted Government official on leave should be required to furnish a life certificate when he desires to draw his leave salary through a letter of authority to another person has been considered. In accordance with the recommendation of the Administrative Reforms committee in their

report on treasuries, where they have suggested that a Government servant proceeding on earned leave should not normally be required to furnish a life certificate when claiming the leave salary as has been prescribed in rule 245 of C.T.Rs in the case of officers who draw their own claim, it has been decided that it is not desirable to prescribe a life certificate for drawal of leave salary by non-gazetted Government Servants as a uniform measure, when the rules do not so require and the matter should be left to the discretion and responsibility of the disbursing officers.

(C&AG's Lr.No.1170-T.A.II/289-61 (KW), dt.23rd August, 1971.

### ***Arrear claims***

14.20. The Assistant Audit Officers/Section Officers in charge of bills section will attest the note of arrear claims in office copy of the original bills, subject to the condition that 5% of the entries are test checked by the B.O. responsible for signing the arrear bills.

(C&AG's Lr.No.2690-Admn.II/131-58, dt.1st November 1958-Case.8-70/58-59 Bills)

NOTE: For purposes of this test-check the Audit Officer (Bills) will sign sufficient number of entries in respect of supplemental bills drawn each day.

(DAG's orders, dt.13th November, 1958-Case 8-70/58-59 of Bills)

### ***Transmission of vouchers***

14.21. After payment all the vouchers including, T.A., contingent vouchers for advances under paragraphs 194,195, 199, 221-A of the Compilation of General Financial Rules and vouchers for honoraria to the staff are sent to the Director, Audit and Accounts, Posts and Telegraphs, Hyderabad by the Pay and Accounts Officer (Audit).

### ***Period of preservation of bills and acquittance rolls***

14.22. (a) ***Verification of Services and period of preservation of Pay Bills and Acquittance Rolls:*** The pay bills and acquittance rolls of the office establishment including Group-D should be preserved for 35 years vide item (xiii) of para (2) in Appendix-13 of G.F.Rs (Revised and Enlarged) 1963.

(b) The verification of services of all Non-gazetted/Gazetted staff has to be done to the end of February each year with reference to pay bills and a certificate to that effect is to be recorded in the Service Books and a completion report submitted to the Accountant General on 31st July each year.

(C&AG's Circular No.NGE/1982/2873-N1/68-81 dt.29-9-1982)

14.23. When a non-gazetted Government Servant is transferred from one office to another, the Head of the office under whom he was originally employed should record in the service book under his signature, the results of the verification of service, with reference to pay bills and acquittance rolls, in respect of the whole period during which the Government Servant was employed under him before forwarding the service book to the office where the services are transferred.

(G.I. decision No.3, Rules 81 of G.F.Rs)

### ***TA and Medical Reimbursement Bills***

14.24. (a) The TA and Medical Bills after they are signed by the Audit Officer (Bills) as drawing officer and countersigned by the Senior Deputy Accountant General (Admn.) are made over to the office cashier for presentation in the Pay and Accounts Office.

NOTE: A.O(Bills) will sanction advance of TA on tour to non-gazetted staff and Assistant Audit Officers after the tour programme has been duly approved by the competent authority. He will also countersign advance/detailed Tour TA Bills of the above staff.

(Orders of A.G dt.11-5-1984 filed in 8-72/84-85)

(b) Sanction of advance in lieu of leave salary to non-gazetted staff and A.A.O./DAG/Sr.DAG(Admn.) will be the sanctioning authority for GPF advances as also advance of pay and TA on transfer of Non-Gazetted staff.

(EB.II/Genl.8-22/Vol.III/62 dt.17-5-1971 C&AG Lr.No.1414-NGE I/147-70 dt.23-6-1970 and 2298 NGE 1/147-70 dt.23-10-1970 P.128 of File 8-22 Vol.III)

NOTE: (i) Medical reimbursement Bills for more than Rs.50 will be countersigned by DAG/Sr.DAG(Admn.)

(ii) Cases of Government Servants whose progressive total of medical reimbursement bills exceeds Rs.1,000 per annum should be brought to the notice of DAG/Sr.DAG.

(C&AG Lr.No.2034-NGE.I/147-70 dated 19-8-1971/P.136, File 8/22, Vol.III)

14.25. Consequent on the Recommendations of the Fifth Pay Commission the TA Rules have been modified as per Government of India, Ministry of Finance (Deptt. of Expenditure).

***Daily Allowance:***

When the employee stays in Government/Public Sector Guest House or makes his own arrangement.

Pay Ranges	Localities other than those mentioned in Col. 3,4&5	B1 class cities & expensive localities	A class cities and specially expensive localities	A1 Class Cities
(1)	(2)	(3)	(4)	(5)
Rs.16400 and above	Rs.135/-	Rs.170/-	Rs.210/-	Rs 260/-
Rs.8000 but less than Rs 16400	Rs.120/-	Rs.150/-	Rs.185/-	Rs 230/-
Rs.6500 and above but less than Rs.8000	Rs.105/-	Rs.130/-	Rs.160/-	Rs 200/-
Rs.4100 and above but less than Rs6500	Rs.90/-	Rs.110/-	Rs.135/-	Rs 170/-
Below Rs 4100	Rs.55/-	Rs.70/-	Rs.85/-	Rs 105/-

(b) When the Government Servant stays in a hotel or other establishment providing board and/or lodging at scheduled tariffs.

Pay Ranges	Localities other than those mentioned in Col. 3,4&5	B1 class cities & expensive localities	A class cities and specially expensive localities	A1 Class Cities
(1)	(2)	(3)	(4)	(5)
Rs.16400 and above	Rs.335/-	Rs.425/-	Rs.525/-	Rs 650/-
Rs.8000 but less than Rs 16400	Rs.225/-	Rs.330/-	Rs.405/-	Rs 505/-
Rs.6500 and above but less than Rs.8000	Rs.200/-	Rs.250/-	Rs.305/-	Rs 380/-
Rs.4100 and above but less than Rs6500	Rs.130/-	Rs.160/-	Rs.195/-	Rs 245/-
Below Rs 4100	Rs.65/-	Rs.85/-	Rs.100/-	Rs 125/-

(Ministry of Finance and Expenditure Department OM No.10/2/98-IC & 19030/2/97-E IV dated 17th April 1998)

14.26. Sanction has been accorded by the President in relaxation of Rules 233 of G.F.Rs (1963) to enable Group-B Officers of IA&AD to draw second T.A advance on tour so long as the non-gazetted staff enjoy this concession under Ministry of Finance Lr.No.F.13(3)/EG/64, dt.30th March 1974.

(C&AG Lr.No.1581-GE.II/143-73 dt.5-6-1975)

14.27. Ordinarily claims on account of T.A. should be made on completion of a tour, but where the tour is prolonged one, they may be made monthly. Only in very special cases claims for T.A. otherwise than for a whole month or on completion of a tour will be passed by the Accountant General at his discretion.

14.28. The adjustment claim as well as tour T.A. claims should normally be submitted within 15 days of completion of journey or the 15th of the succeeding month for which the advance is paid.

(O.O.No.144, dt.8th June 1959-Case T.A. File)

14.29. (i) Each D.A claim of Sr.Auditors/Auditors in Inspection parties should bear the signature of the A.A.O/S.O. concerned in token of the movement etc., having been checked. The claims of personal assistants, stenos and Group-D servants accompanying Gazetted Officers on tour should be certified by the officer, whom they accompany.

(O.O.No.6/P.B/T.A., dt.6th April, 1960)



(ii) While claiming mileage for the journey by road, the A.A.O/S.O incharge of the concerned party should ensure that the distances are correctly recorded for the journey performed by all members of the party with reference to explanation below S.R.32. They will be personally responsible for assessing the distance correctly. A certificate that the mileage in respect of the journey by road is correctly claimed with reference to S.R.32 should also be given in the T.A. Bills.

(O.O.No.194/P.B/T.A., dt.14th November, 1958)

***House Rent Allowance***

14.30. Based on the recommendations of the Fifth Pay Commission the Govt. of India, Ministry of Finance (Deptt. of Expenditure) in their OM No.Nil dt.3-10-1997 decided to pay compensatory (city) and House rent allowances to Central Government employees at the following rates.

***Compensatory (City) Allowance***

<b>Pay Range (Basic Pay)</b>	<b>Amount of CCA in class of cities Rupees per month</b>			
	<b>A1</b>	<b>A</b>	<b>B1</b>	<b>B2</b>
Below Rs.3000 PM	90	65	45	25
Rs.3000 PM to Rs 4499 PM	125	95	65	35
Rs.4500 PM to Rs 5999 PM	200	150	100	65
Rs.6000 PM and above	300	240	180	120

(Government of India, Ministry of Finance/Department of Expenditure Memo dated 3-10-97)

**(ii) House Rent Allowance.**

<b>Classification of Cities/towns</b>	<b>Rate of HRA</b>
A1	30% of actual basic pay drawn
A,B1 and B2	15% of actual basic pay drawn
C	7.5% of actual basic pay drawn
Unclassified	5% of actual basic pay drawn

(Government of India, Ministry of Finance, Department of Expenditure Memorandum dated 3.10.97)

HRA at above rates shall be paid to all employees (other than those provided with Government owned/hired accommodation) without requiring them to produce rent receipts. These employees shall, however be required to furnish a certificate to the effect that they are incurring some expenditure on rent/contributing towards rent. HRA at above rates shall also be paid to Government employees living in their own houses subject to their furnishing certificates that they are paying/contributing towards house property tax or maintenance of the house vide Annexure I to V.

***Washing Allowance***

14.31. (a) Claims for washing allowance to Group-D officials. The claim for the washing allowance at the monthly rate of Rs.15/- per head fixed by Govt. of India, Ministry of Personnel & Public Grievances & Pensions (Deptt. of Personnel and Trg.) in OM No.3/44/85-JCA dt.17-1-1986 should be drawn in the main pay bill for the month based on monthly certificates furnished in this regard.

(b) The washing allowance should be shown in a separate column in the pay bill and the total amount of the washing allowance indicated distinctly on the first page of the pay bill form classified under contingencies. A certificate should be recorded on the pay bill that the allowance has been drawn in accordance with

the orders contained in the Ministry of Home Affairs, O.M.No.5/13/57-Pt-II, dt.12th October, 1957 as modified from time to time.

(G.I.M.F. Dept. of Economic Affairs O.M.No.F.9(9)-B/58 dt.15th May, 1958-and C.A.G's Lr.No.3177-Admn.I/540-58, dt.12th December 1958)

(c) No Washing allowance should be paid during regular leave.

(G.I.M.H.A. No.5/13/57-Public-II, dt.12th October, 1957)

(d) Consequent on the recommendations of the Fifth Pay Commission the Central Government employees are entitled to Transport Allowance with effect from 1.8.1997 to compensate the employees for the cost incurred on account of commuting between the place of residence and place of duty at the following rates:

Pay Scale of the Employee	Rate of Transport Allowance per month (in Rupees)	
	A1/A City	Other Places
1. Employees drawing Pay in the scale of pay of Rs 8000-13500 or above	800	400
2. Employees drawing Pay in the scale of pay of Rs 6500-6900 or above but below the scale of Rs 8000-13500	400	200
3. Employees drawing Pay below the scale of pay of Rs 6500-6900	100	75

The grant of Transport Allowance under these orders shall be regulated according to, and will be subject to, the following conditions:

i. The cities referred to as "A" and "A-1" in these orders shall be the same as those classified as such for the purpose of Compensatory (City) Allowance (CCA) in terms of the orders issued separately regulating grant of CCA to the Central Government employees;

ii. The allowance shall not be admissible to those employees who are provided with Government accommodation within a distance of one kilometer or within a campus housing the places of work and residence.

Note: The grant of the allowance under these orders would be subject to furnishing of a certificate by the employee that the Government accommodation is not located within one kilometer from the place of work of the concerned employee or within a campus housing the places of work and residence.

iii. The allowance shall not be admissible to those employees who have been provided with the facility of Government transport.

iv. In case of employees who have opted to draw pay in the pre-revised scales of pay, the transport allowance shall be regulated in accordance with the revised scales of pay to which such employees would have been entitled to, had they opted to come over to revised scales.

v. In case of officers of the level of Joint secretary and above, who have been provided with the facility of staff car for commuting between office and residence on prescribed payment basis under this Ministry's OM No.20(5)-E.II(A)/93 dated 28.1.94, an option may be given to them either to avail themselves of the existing facility to switch over to the payment of Transport allowance, as admissible under these orders. In case they opt for the latter, they may be paid the allowance at rates as applicable to them, subject to the condition that the existing facility of staff car shall be withdrawn from the date they opt for the allowance. In case they opt for the former, the allowance shall not be admissible to them and they would not be required to make any payment for the facility of staff car between residence and office.

vi. In terms of this ministry's orders vide OM 19029/1/78-E.IV(B) dated 31.8.78, as amended from time to time conveyance allowance is admissible to such of the Central Government employees borne on regular establishment (including work-charged staff) as are blind or are orthopaedically handicapped with disability of lower extremities. Consequent upon coming into force of these orders, such conveyance allowance shall be abolished and instead all such employees may now

be paid transport allowance at double the normal rates prescribed under these orders. In case, however, such handicapped employees have been provided with Government accommodation within a distance of one kilometer from the place of work or within a campus housing the places of work and residence, the allowance shall be admissible at normal rates as applicable under these orders. The allowance shall not be admissible in case such employees have been provided with the facility of Government transport.

vii. This allowance will not be admissible during absence from duty exceeding 30 days due to leave.

(Government of India, Ministry of Finance, Department of Expenditure, New Delhi No.21(1)/97/E.II (B) dated 3rd October, 1997)

### ***Court attachment***

14.32. (a) The instructions contained in M.G.P for the maintenance of Court attachment Register should be followed.

(b) Government of India have clarified that even where the orders/Warrants of attachment of salary and/or allowances of Government's Servants appear violative of G.I.M.F.A. O.M. F.10(67) B/63, dt.6-6-1964 (stipulating the amount exempt from being attached) the disbursing officers are responsible for strict compliance of the orders/Warrants of attachment issued by the Courts. The judgement Debtors concerned may approach the Court concerned for such remedy in that regard as may be open to them.

(G.I.M.F.A. OM. No.F.10 (78)B/67 dt.27-7-1967 received in CAGs Endt. No.2126 Tech. Admn.II/447-63, dt.24-8-1967 P.26 File 3-Vol.I/67-73 EB.II)

(c) Demand drafts have to be obtained in favour of concerned courts in respect of recoveries on account of court attachments which have been recovered from the pay of the officials duly noting the same in Register of recovery of court attachments under proper attestation.

### ***Cash transaction - Cash Handling Allowance and Security Deposit***

14.33. (a) The Cash Handling Allowance of cashiers in IA&AD may be regulated in accordance with the order contained in GOI Min. of Personel Public Grievances & Pensions (Deptt. of Personnel & Training) 4/5/97- Estt. Pay II dated 5th May 1998.

(b) The following will be the rates of Cash Handling Allowance to be adopted.

<b>Amount of average monthly cash disbursed</b>	<b>Rates of Cash Handling Allowance</b>
Upto Rs.50,000	Rs.75/- p.m
over Rs.50,000 & upto Rs.2,00,000	Rs.150/- p.m
over Rs.2,00,000 & upto Rs.5,00,000	Rs.200/- p.m
over Rs.5,00,000 and upto Rs 10,00,000	Rs.250/- p.m
Over Rs 10,00,000	Rs 300/- p.m.

(Ministry of Personnel, Public Grievances and Pensions, Memo No. 4/5/97 dated 05-05-98)

Subject to change depending upon amount of average monthly cash disbursed vide Govt. of India Ministry of Personnel OM No.6/31/86-Estt.(Pay II) dt.29-9-1986 as mentioned above the rate of special pay in respect of cashiers will be as follows.

	<b>In field offices</b>	<b>Revised rate p.m</b>
Senior Auditor	For performing duties of cashier	Rs.75/-
Clerk	For performing duties of Asst. Cashier	Rs.50/-

14.34. Heads of Departments may themselves grant special pay to cashier in newly created offices during the first year of existence on the basis of the estimated average monthly cash disbursement. The other conditions prescribed in G.O.I. Ministry of Finance, O.M.No.F.11(42) E-III/60, dt.4-9-1961 and 28-6-1962 will however apply.

(G.O.I. Min. of Fin. O.M. 11(42)-E-III/60, dt.17-6-1965 forwarded in C&AG's Endt. No.1388-N.G.E.I/109-65, dt.28-6-1965-P.152 of 8-111/63-66 Vol.II)

14.35. The amounts of Security Deposits to be furnished by and the Special Pay payable to the Cashiers/Assistant Cashiers have been fixed as follows:

<b>Amount of average monthly cash disbursed by the cashiers</b>	<b>Amount of Security Deposits to be obtained from the cashiers</b>
Upto Rs.4,000	Rs.1,000
Upto Rs.4,001 to 20,000	Rs.3,000
Rs.20,001 to 50,000	Rs.5,000
Rs.50,001 to 1,00,000	Rs.7,000
Over Rs.1,00,000	Rs.8,000

(C&AG. Lr.No.2239-N.G.E.I/250-6/III, dt.14-9-1965, G.O.I.O.M.No.F.(42) E.III (B)/60, dt.9-1-1974 forwarded in C&AG Lr.No.242-Audit/9-74 dt.14-2-1974) P.15/File 2-1/E.B.1/73-75) P.182/8-111 63-66 Vol.III)

14.36. In the circumstances in which security deposits are required from an employee in this office, the Comptroller and Auditor General approves the fidelity bonds from the Indian Insurance Companies Association Pool being taken in lieu of cash or Government Promissory Notes, on the conditions laid down in para 277 of the G.F.Rs Vol.I. It is essential in such cases that the policy should be kept alive from time to time to prompt payment of premia.

14.37. The pledging of property as Security from Government Servant entrusted with Cashier's duties is not favoured as the work of verifying the legal title of the pledger and ascertaining whether it is free from any mortgage or other prior encumbrances would entail avoidable labour and may some times even lead to legal complications. Moreover, it will unduly restrict selection of suitable persons for cash work if the tendering of security in any particular form (e.g., partly cash and partly property) is made compulsory in every case. The actual form in which security is held is, therefore, left to the discretion and responsibility of the

head of the office who should ensure that the prescribed procedure in regard to the obtaining of adequate securities is in easily realisable form.

NOTE: (1) In addition to the Fidelity Guarantee Insurance Policy furnished by the Government Servant, a security bond in the form given in Annexure as prescribed in Memo No.1894-B-I/51, dt.2-3-1951 of the Government of India should also be obtained.

NOTE: (2) The security Bond referred to above need not be obtained on stamp paper.

14.38. When the Cashier takes regular leave or is deputed to other duty the provisions of Rule 271 of GFRs are to be followed.

### ***Registers***

14.39. The following registers should be maintained in respect of cash transactions of this office.

1. Bill Register; 2. Cash Book; 3. Undisbursed Pay Register.

14.40. A bill register in form T.R.28-A, should be maintained. Columns 1 to 3 of the Register should be filled in by the Bills Section and initials of the Audit Officer obtained while submitting the bills for approval. The bill together with the Register should be transmitted to the Cashier for recording the particulars of the bills sent to the Pay and Accounts Office, and for the encashment of the bill. Other columns in the register should be filled in by the Cashier and got attested by the Audit Officer (Bills).

14.41. The Cashier maintains the Cash book in form T.R.3. The amounts received on account of Pay and Allowances of the Office staff and other cash receipts are entered by the Cashier in the book.

14.42. On the day of disbursement of salaries showing the gross disbursements made on the various sectional acquittance rolls is prepared and the total of this payment is entered in the cash book, in lump; the bill-wise details are also noted in the cash book. Payments of pay and allowances of other days are entered as and when they are made in a daily payment sheet showing the names of persons, amount paid, reference to the acquittance rolls and registers of undisbursed pay and allowances. Postings in the cash



book are made on the list of payments which will be preserved in serial order.

(Approved C&AGs Lr.No.590-Admn.II/288-57, dt.26th March, 1958 adopted to be in conformity with position obtaining now)

14.43. All receipts and disbursements will be attested against each entry by the Audit Officer (Bills). The daily totals of the transactions relating to office contingencies whether met out of permanent advance or the amounts drawn for disbursing pay of menials (or payment to suppliers) should also be entered in the cash book from the contingent register or the acquittance roll relating to pay of menials as the case may be. Contingent bill endorsed in favour of suppliers and the value of service postage stamps obtained on contingent bills from the Hyderabad Treasury need not be entered in the cash book.

14.44. The cash books should be closed each day and submitted to Audit Officer (Bills) with the following details for closing balance:

Cheques:	...	
Cash	...	
Permanent advance	...	_____
Total	...	_____

14.45. The total should work up to the cash balance in the cash book.

14.46. The Audit Officer (Bills) should arrange to get the totals of the entries in the Cash Book checked by A.A.O/S.O. who should certify to that effect in the cash book.

***Check of cash balance***

14.47. The Audit Officer(Bills) should make surprise check of the cash balance as often as possible. Besides the Audit Officer (Bills) making a surprise check, one surprise check of the cash balance with the cashier should also be conducted by one of the Deputy Accountant General selected for that purpose by the Accountant General each month.

(C&AG's Lr.No.1909 - Admn.I/422-53, dt.9th October, 1954)

14.48. The Audit Officer (Bills) besides making surprise check of the cash balance as often possible should invariably check the cash balance on the last working day of each month and record a certificate to that effect in the cash book.

14.49. Senior D.A.G/D.A.G (Administration) should ensure that the cash balances are kept at the minimum and that undisbursed amounts are refunded within the prescribed time limit.

(C&AG's Lr.No.1750-T.A.II/347-65, dt.31-8-1965) P.I File 3-32/E.B.II)

***Undisbursed pay register***

14.50. The cashier should maintain the undisbursed Pay Register wherein in names of persons (for whom the pay not disbursed on the day of encashment of the bill and the amount due to him) should be noted.

14.51. All the acquittance rolls for a month will be stitched together and handed over by the cashier on the 25th of each month with a memorandum of undisbursed pay to the Assistant Audit Officer/Section Officer of concerned Bills Section who will check them with reference to undisbursed pay and allowances register maintained by the Cashier. Thereafter the undisbursed amounts will be short drawn in the bills on hand (See para 16).

14.52. The register of undisbursed Pay & Allowances being a subsidiary Cash Book should also be preserved for the same period as main cash book viz., 10 years.

(C&AG's Lr.No.1750-TA.II/347-65 dt.31-8-65 P.I. File 3-32 EB.II)

14.53. The acquittance rolls should be examined by the Audit Officer (Bills) when the following month's pay bill is submitted to him for approval and it will be his duty to see that all undisbursed pay deposited in his safe is refunded by short drawal in the pay bills of the third succeeding month. In other words the undisbursed pay may be kept in the safe for a period of two months.

***Check of cash book***

14.54. The check of cash accounts is conducted with reference to the orders issued from time to time on the subject.

***Non-Government deductions from salary bill***

14.55. (i) The deductions made in salary bills on account of non-government recoveries such as pay roll savings scheme, Benevolent Fund, Court attachment, Co-operative Society dues should be recorded in a "Register of Deductions" and the receipt entries attested by Audit Officer (Bills). As this register is subsidiary to the main cash book it is imperative that every entry of receipt and payment noted in the main cash book should be supported by full and authenticated details in the subsidiary register.

(ii) Daily closing balance should be worked out and the split up of the closing balance in the main cash book under "Miscellaneous" should also be shown daily. At the end of each month details of outstanding balances under each of the non-Government funds showing the name of the individual from whom recovered, date of recovery and reasons as to why it has not been remitted should also be furnished.

(iii) The register should be submitted to Senior Deputy Accountant General (Admn.) on the last working day of each month or on the first working day of the following month.

(O.O.No.E.B.II/Genl./B.R./and U.D.P/69-70/47 dt.23rd July 1970)

***Pay Roll Savings Scheme - D.C.B. Register***

14.56. Para (viii) of Government of India, Ministry of Finance O.M.F31 (16)-N.S./65 dt.17-5-1966 lays down that a register with 12 monthly columns shall be maintained by the Cashier or other disbursing officer entrusted with the work of effecting recovery from salaries in respect of Pay Roll Savings Scheme. The following instructions are issued in this regard.

(i) The treasurer should prepare the demand in duplicate in respect of each bill unit, retain one copy in his file and send the

other to Bill unit. These demands should be posted in the column Demand for the month concerned against the names of individuals. The totals posted in the register should be agreed with the total of demand sent to the several bill units. The "Collection" column should be posted as and when recoveries are effected and totalled at the end of the month. Below the months total at the foot of "Collection" column, the particulars of remittance made into P.O. should be shown and the balance yet to be remitted (for which individual wise details should be available in the column "Balance") should be suitably explained.

(ii) The "Demand" sent to bill units should show the amount due for current month as well as arrears separately against each individual.

(iii) This register should be submitted to Sr.Deputy Accountant General (Admn.) every month on 25th.

(iv) The posting in the "Collection" column should be checked by A.A.O/S.O Bills section with reference to Acquittance Rolls, Register of non-government recoveries, undisbursed Pay Register etc., to ensure that the recoveries have, in fact, been made from the individual concerned. He should rewrite a certificate to that effect at the foot of the entries in each month.

(Bills section/Genl./8-169/69-70 Vol.II/46, dt.23-7-1970)

### ***Custody of cash***

14.57. The cashier should deposit the office cash in the office cash box, the keys of which will be held by him. He should not mix office cash with private money. At the close of each day, the cash box containing the office cash should be deposited in the cash chest which should have double locking arrangements, one key of the cash chest will be with the cashier and the other with Audit Officer (Bills). The cash chest should be opened or closed when both the Audit Officer (Bills) and the cashier are present.

**Protection to cashier**

14.58. The following limits/scales are prescribed in regard to the quantum and nature of protection to be given to Cashier on days other than pay days for bringing cash from Bank or for remittance into Bank.

(i) For Bringing Cash:

(a) Without Police protection:

Upto Rs.3,000 The Asst. Cashier.

Upto Rs.6,000 Two Asst. Cashiers.

Upto Rs.8,000 Cashier.

Upto Rs.10,000 Cashier and Asst. Cashier.

(b) With the protection of Police Guards.

Amount not exceeding	Rs.15,000	One Asst. Cashier and Group-D
----------------------	-----------	-------------------------------

- do -	Rs.20,000	One Cashier and one Group-D
--------	-----------	-----------------------------

**or**

- do -	Rs.25,000	Two Asst. Cashiers and one Group-D One Cashier, one Asst. Cashier and one Group-D
--------	-----------	--

Amounting exceeding	Rs.25,000	One Cashier, two Asst. Cashiers and Group-D
---------------------	-----------	---

for cash varying between Rs.10,000 and Rs.50,000 one armed police guard and for cash over Rs.50,000 two armed guards may be requisitioned.

Whenever the amount exceeds Rs.10,000 the staff car should invariably be used. When the amount does not exceed this limit, cycle-rikshaw or other ordinary modes of conveyance may be engaged and the charges may be met from contingencies.

(ii) **Protection to Cash Chest:-** As regards protection to Cash strong room during nights, whenever the cash balance held in the chest exceeds Rs.50,000 Police armed guard for the night vigil

shall be engaged. On the other days, the Chowkidars on night duty should be alerted to keep special vigil on cash strong room.

(iii) **Remittance of Cash:-** Whenever small amounts are to be remitted, a Group-D (Permanent) may be engaged for amounts upto Rs.250 and a Group-D and a member of Cash Section for amounts ranging from Rs.251 to Rs.500.

(Bills Section Order of 22nd April, 1970-File 9-11)

**ANNEXURE-I  
(Para 14.30)**

1. I certify that I am residing in a house hired/owned by me/ my wife/husband/son/daughter/father/mother a Hindu undivided family in which I am a co-partner.

**ANNEXURE-II**

2. (i) I certify that I am incurring some expenditure on rent contributing towards rent.

(ii) I certify that I am paying/contributing towards house/ property tax or maintenance of the house.

**ANNEXURE-III**

3. I certify that I am not sharing accommodation allotted to my parent (child) by the State/Central Government, an autonomous public undertaking or Semi-Government organisation such as municipality, port trust etc., allotted rent-free to another Government servant.

**ANNEXURE-IV**

I certify that I my husband/wife/children/parents who is/are sharing accommodation with me allotted to another employee of the Central/State Government/autonomous public undertakings or semi-government organisation like municipality, port etc., is/are not in receipt of house rent allowance from the Central/State Government/autonomous public undertakings or semi-government organisations like municipality, port trust etc.

**ANNEXURE-V**

I also certify that my wife/husband has not been allotted accommodation at the same station by the Central/State Government autonomous public undertakings or semi-government organisations such as municipality, port trust etc.

Date:.....

Signature: .....

Designation: .....

## CHAPTER - XV

### OFFICE CONTINGENCIES PERMANENT ADVANCE

15.1. The amounts of permanent advances sanctioned to the offices of the Prl. Accountant General, Audit-I, Andhra Pradesh and Accountant General, Audit-II, Andhra Pradesh are Rs.1000 and Rs.800 respectively.

The detailed distribution of the amounts is given below:

#### ***Office of the Prl. Accountant General, Audit-I, Andhra Pradesh***

The CAG of India has sanctioned a permanent advance of Rs.1000 (Rupees one thousand only) for meeting the urgent contingent expenditure of this office subject to periodical review in due course. A further permanent advance of Rs 225 has also been sanctioned by the Principal Accountant General to R.A.. Sections and Welfare Section. Apportionment of permanent advance was as follows:

OE I Section	Rs.1000.00
A.O (Welfare)	Rs. 50.00
RAO/ Hyderabad	Rs. 75.00
RAO/ Port Audit VSP	Rs. 100.00
Total	Rs.1225.00

*(C.A.G.'s letter No.1069-M.O./3-86 dated 23.6.1986 and Note Orders of Principal Accountant General dated 16-06-99 vide O.E. Section File No.Genl/99-2000)*

#### ***Office of the Accountant General, Audit-II, O.E. Section***

The total amount sanctioned towards permanent advance is Rs.800.

15.2. The balance of permanent advance on hand will be verified by Audit Officer (Bills) weekly on the last day and by Deputy Accountant General/Sr.Deputy Accountant General nominated for the purpose once a month. The work of maintaining the Contingencies Register and the preparation of bills in this regard will be done by the Bills Section.

#### ***Contingent Expenditure***

15.3. Contingent Expenditure can be incurred only after sanction therefor is obtained from the authorities competent to sanction the



expenditure. In the case of large and unusual expenditure such as purchase of office furniture etc., the sanction of the Accountant General should be obtained before the charge is incurred. It is the duty of the Audit Officer (O.E) to submit to the Accountant General for sanction, all requisitions from Gazetted Officers which may seem to be unusual or excessive.

***Powers in regard to Contingent Expenditure***

15.4. Powers to incur expenditure have been laid down in M.S.O.(Admn.) Vol.II. The following are the powers in the matter of incurring recurring and non-recurring expenditure on contingencies on items other than those in respect of which specific limits or scales have been prescribed.

Sl. No.	Authority	Monetary limit upto which expenditure may be sanctioned in each case	
		Recurring	Non-Recurring
(1)	(2)	(3)	(4)
		Rs. P.A	Rs. P.A.
1.	Accountant General	2,000	10,000 (in each case)
2.	Heads of Offices in the junior Administrative Grade of the I.A & A.S	1,000	5,000
3.	Heads of Offices in the time scale of I.A. & A.S	400	2,000
4.	Other Heads of Offices	200	1,000

(Page 19 of C&AG's M.S.O.(Admn) Vol.II, 3rd edition)

15.5. The Audit Officer (O.E) has been authorised to incur expenditure on miscellaneous items of expenditure and office contingencies upto Rs.20 on each occasion.

(Corr. C.12.23/69-70/T.R.322, dt.27th January, 1970)

***Office Machines***

15.6. The Government of India, OM No.P.I/1 (14)/67 dt.1st February, 1968 laying down the procedure for the purchase, hiring, maintenance and repairs of office machines, is reproduced in Annexure-I.

***Bicycles***

15.7. Ministries of the Government of India and Heads of Departments are authorised to sanction the purchase of bicycles for the use of messengers employed in their own offices or in offices subordinate to them where supply is rendered clearly necessary by the requirements of the public business provided that:-

(i) the purchase is made through the Director General of Supplies and Disposals or against the rate contract placed by him;

(ii) Government bicycles shall not be used for private purposes; and

(iii) before sanctioning any such purchase, the sanctioning authority should consider whether in view of the saving of time effected by the use of bicycles a simultaneous reduction cannot be made in the inferior establishment of the office concerned.

The head of an office may have an official bicycle repaired locally or at the nearest repairing centre. If the repairs required to the frame of a bicycle including transit charges would cost so much that in the opinion of the head of the office it would be more economical to purchase a new bicycle, the machine should be condemned and sold under the orders of the Head of the Department concerned, the sale proceeds being credited to Government.

(G.I.Min. of Fin. (Dept. of Expdr. O.M.No.F.11(4) E.II(A) dt.17th April, 1958) P.44 File C/12-3/68-69 O.M.I)

***Purchase of and repairs to furniture***

15.8. The Comptroller and Auditor General has delegated to the Accountant General the power to sanction expenditure on the purchase of and repairs to the furniture for his office and the

offices under his administrative control, subject to the availability of funds and the scale of furniture as indicated in Annexure-II. The purchase of non-scale items of furniture is governed by item 18 (XVI) of Section-A to MSO(Admn.) Vol.II.

The Accountant General has power to incur expenditure on the purchase of non-scale items of furniture for his office and offices under his administrative control upto Rs.50,000 per annum. Sanction of the Comptroller and Auditor General would be necessary for any expenditure beyond this limit.

***Conveyance hire***

15.9. (A) ***For Gazetted Officers:-*** The taxi hire or other conveyance hire actually paid may be reimbursed to a Gazetted Government Servant, who performs a journey in the public interest within a radius of 8 kilometres from his Headquarters in taxi or other conveyance when a staff car is not available and where no travelling allowance is admissible, subject to the following conditions.

(i) The place visited on official duty is not less than 1.6 KM by the shortest route from the office of the Government servant concerned;

(ii) If more than one officer is required to proceed to a particular place on official duty, they should share the taxi or other conveyance as far as possible; and

(iii) The Controlling Officer shall certify that the staff car could not be made available for the journey by the Gazetted Government Servant concerned,

NOTE: (1) Heads of Departments may sanction on themselves the reimbursement of taxi or other conveyance charges subject to the conditions mentioned above.

NOTE: (2) The power to sanction reimbursement of conveyance charges to a Gazetted Government servant vests in the Ministries/Departments of the Government of India and Heads of Department.

G.I.O. (1) SR.89

The total amount conveyance hire reimbursed in any one month should not exceed Rs.150 per individual.

Officers of Group-A are eligible for taxi/scooter/bus fare while those belonging to Group 'B' 'C' and 'D' are entitled for scooter/bus fare.

**(B) For Non-Gazetted Officers:** Conveyance hire may be reimbursed to a non-gazetted Government Servant who (i) is despatched on duty to a place at some distance from his office, if the Government servant concerned is not entitled to draw travelling allowance under the ordinary rules for the journey or (ii) is summoned to office outside the ordinary hours of duty by special order of a Gazetted Officer. However the use of taxi by a non-gazetted Government Servant is permissible only when the competent authority is satisfied that it is necessary for such a Govt. Servant to hire taxi in the interest of public service.

NOTE: (1) The power to sanction reimbursement conveyance charges to a non-gazetted Government servant rests with the Head of the office.

NOTE: (2) The taxi or other conveyance hire should not be reimbursed in respect of a journey, if non-gazetted Government servant concerned is granted any compensatory leave or is otherwise entitled to receive any special remuneration for the purpose of the duty which necessitated the journey. However, where such a Government servant has been recalled from his residence to perform overtime work the competent authority may allow conveyance charges to him in addition to the overtime allowance admissible to him.

(G.I. Min. of Fin., Notification No.F.12(9) E.II(A) 61, dt. the 9th November 1961 and O.M.No.F.1(64) E-II(A)/62, dt.the 9th December, 1962)

***Procedure for payment of actual expenditure***

15.10. (a) Whenever a non-gazetted or Group-D servant is officially sent on duty to a place at some distance from this office, the Branch Officer issuing this order should send a copy of the same to Audit Officer (O.E) for admitting conveyance charges if any, claimed under S.No.3 of the Delegation of Financial Powers Rules, 1958 and the delegation orders, dt.1st June, 1962 and 18th October, 1968 (Fourth Edition). The Branch Officer should also indicate the approximate amount of conveyance charges that may

be admitted. The persons concerned should present their claims for the conveyance charges duly countersigned by the Branch Officers immediately on return to the Office on the same day or atleast next day to Audit Officer (O.E). All the conveyance charges sanctioned by Audit Officer (O.E) will be paid from out of the imprest held by him.

(E.B.III Contg. 10.0 No.1 dt.January, 1972)

(b) In cases of regular visits to outside places like the Press (for proof reading., the concerned Branch Officer, will get the prior approval of the Sr.Dy. Accountant General (Admn.) regarding the number of persons and the number of days on which they would be deputed (and the sections to which they belong). Without such a permission more than two journeys for any single purpose will not be admitted. If journeys are performed without such a permission no charges will be reimbursed. In such cases also, where permission is obtained and the journey is performed, claims for reimbursement should be sent on the same day or the next day and the claim got reimbursed immediately. Amounts payable should not exceed the maximum of Rs.30 p.m on this account.

***Entertainment and light refreshment***

15.11. (a) Expenditure on entertainment and light refreshment is governed by item 38 of Section-A of MSO (Admn.) Vol.II and is subject to instructions of G.O.I from time to time.

(b) The latest instructions of Government of India are as follows: It has been decided to permit the serving of simple coffee/Tea in an important conferences or meetings etc., provided that such conferences or meetings are considered as specially important by the Administrative ministers etc., at the level of Secretary/Addl. Secretary. It has also been decided to permit serving of Coffee/Tea/Snacks/Cigarettes/Cigars to foreign visitors, officials from foreign Governments or U.N. Agencies in meetings/conferences and to persons of exceptional importance or standing in Public life when they are to be received for discussions or meetings provided this is done with the approval of Secretary/Addl. Secretary/Special Secretary or Administrative Ministry/

Department. Large lunch on parties, receptions, entertainment's etc., undertaken by the Administrative Ministries/Departments would however require the approval of the Ministry of Finance at the appropriate level.

(G.O.I., Min. of Fin. O.M.F.14(30)-E(Cordn.)/73 dated 14th February, 1974 read in C&AG's Endt. No.499-Tech. Admn.II/244/ 72 dated 7th May 1974)

15.12. The instructions in the OM referred to above apply equally to all attached and Subordinate offices. No relaxation is possible. However, there is no objection, if the meeting/conference etc., of a respective nature which are considered specially important are identified in advance and approval of Secretary/Addl. Secretary for the serving of Coffee/Tea is obtained.

(G.O.I., Min. of Fin. OM F.14(30)-E (Cordn.)/73 dt.13-6-1974 read in C&AG's Endt. No.1466-TA.II/244/72 dt.10-9-1974)

15.13. No expenditure on the entertainment of invigilators at departmental examinations is permissible.

(C&AGs Lr.no.926-NGE.I/174-71 dt.17th April, 1972)

15.14. While forwarding such contingent bills to audit, the controlling authority should also furnish the following certificate along with the contingent bills containing such charges:-

“Certified that the expenditure on entertainment charges contained in Bills ..... dated .....as incurred in accordance with the terms and conditions prescribed by the Government of India in this respect from time to time.

(G.I.Lr.No.F.2(6)-E II(A) 60 dated 22nd August, 1960, forwarded with C&AG's Lr.No.1788 Admn.III/334-60, dated 2nd September 1960).

### ***Telephone and Trunk Call Bills***

15.15. All the telephone Bills of Government subscribers are paid in cash or by cheque instead of by book adjustment.

NOTE: The expression 'Telephone Bills' includes besides trunkcall bills, rent bills, bills for electric clocks, call bells, indicator bells, indicator drops, etc., and bill for other miscellaneous items.

### ***Printing***

15.16. Consequent on the decentralisation of budgeting relating to the expenditure on the work of printing and publications, etc., the Indian Audit and Accounts Department has been treated as a paying department, Accordingly necessary provision for printing of forms and publications including the cost of paper has to be met from the Budget under the head 2016-Audit.

15.17. In respect of Printing work got done at the local Government Press as well as through the Controller of Printing and Stationery, necessary provision will have to be made in the Demand for 2016-Audit.

15.18. Sanction of the Chief Controller of Printing and Stationery, will be necessary to entrust any jobs of printing and binding to State Government Presses in accordance with Rule 43 of the Rules for Printing and Binding. In cases where standing sanction exists no fresh sanction is required. However, for getting any jobs done locally through private presses (either directly or through State Government Presses) prior sanction of Chief Controller of Printing and Stationery is necessary beyond the limits prescribed in items 18(ix) of Section-A of MSO(Admn.) Vol.II and Serial No.16 of Annexure to Schedule-V to the Delegation and Financial Power Rules, 1958. Where such sanction is issued by the Chief Controller or Printing and Stationery, his prior approval of rates would also be necessary in the case of bills from private presses to examine the reasonableness of rates quoted vis-a-vis the schedule of rates.

15.19. The bills towards the charges for printing will be received directly in this office from the Director of Printing and Stationery and necessary adjustments towards the cost carried out. This bills need not be sent to Chief Controller of Printing and Stationery as these bills being raised by the State Government requires no technical sanctioning by the Chief Controller of Printing and Stationery.

(Lr.No.409-N.G.E.I/253-68, dated 3rd March, 1969, No.96 N.G.E.I 253-68, dated 12th January, 1970 and D.O.No.1918-N.G.E.I/219-70-II, dated 7th August, 1971, from C&AG's read with U.O.No.I-15011/4/71-P dated 7th

March, 1971 from the C.C.P. and S., New Delhi to C&AG's File 10-4-69-72 and 10-5/68-70)

15.20. It has been decided that in the event of the inability of the Controller of Printing and Stationery to print the Manuals etc., of this Office, the cost of printing of the Codes, Manuals, etc., should be met from the budget allotment of the Office of the Chief Controller and Printing and Stationery and there is no need to make provision in this Office Budget for such charges.

(Chief Controller of Printing and Stationery No.6/1/60-P. dated 23-11-1960)

### ***Advertisement***

15.21. Advertisements inserted in news papers for the purpose of inviting applications for appointments, calling for tenders, etc., should contain no unnecessary detail. Words should be used sparingly with a view to cutting down the length of advertisement to the minimum necessary to serve the object for which they are inserted, namely invitation of inquiries from such members of the public as may be interested.

(G.I., F.D.Lr.No.F.20(2)-Ex/11-39, dated 6th February, 1939)

### ***Miscellaneous***

15.22. Telegrams, postage and other charges in connection with the reservation of accommodation in Inspection Bungalows, Rest Houses, etc., for inspecting officers should not be incurred from Government Funds.

(Lr.No.2219-N.G.E.417/38 dated, 7th September, 1938, from the Auditor General of India and orders thereon-Case No.R 6-14 of 1938-39)

### ***Expenditure on Mounting of Photos***

15.23. The expenditure incurred on enlargement and amounting of photos of Officers presented to the Department may be charged to 'Office Contingencies'.

(Auditor General's Lr.No.993-G.B.E./88-47, dated 12th March, 1947)

### ***Water Coolers***

15.24. Water Coolers would fall under the category "other Stores required for the working an office establishment" for which



Accountant General etc., have full powers vide item No.18(iv) of Section-A of CAG's MSO (Admn.) Vol.II. Subject to the Budget provision duly accepted by CAG's office water coolers can be purchased by the Heads of Departments under the delegated powers referred to above. This does not however cover items like Room Coolers/Desert Coolers and the like for which sanction of CAG's office would be necessary.

(CAG's No.731, NGE II/2-75/dated 8-4-1975 File C /11-3/72-75 welfare

**ANNEXURE - I**  
**(vide Paragraph 15.6)**

**PROCUREMENT OF OFFICE MACHINES AND APPLIANCES**

**I. Purchases**

**(i) Placement of Indents:** The procedure for procurement of office machines will be the same as applicable for other stores, i.e., the Indenting Department should, except where they have otherwise been exempted from doing so, place indents on D.G.S.D for the office machines beyond the monetary limits prescribed for direct purchase from time to time. In this connection, attention is invited to the late Department of supply and Technical Developments Circular OM No.1/21/64-P.I. dated 24th June, 1966. The D.G.S.D. have entered into rate contracts for the supply of the Typewriters, etc., with a number of firms and the authorities which have been cleared as Direct Demanding officers can make purchases in accordance with their financial competence against those contracts.

**(ii) Scale of Issue of Typewriters:**

The following scale is indicated for general guidance:-

- |            |  |  |
|------------|--|--|
| <b>(a)</b> | Typist   | One Standard Typewriter  |
| <b>(b)</b> | Regular Section                                      | One Typewriter for four persons with a maximum of two machines for each Section. |
| <b>(c)</b> | Stenographers/ Steno-Typists and Personal Assistants | One Typewriter for each  |
| <b>(d)</b> | Personal Assistants to Ministers                     | Two Typewriters for each (one may be portable)                                   |
| <b>(e)</b> | Officers using Typewriter                            | One portable Typewriter for each   |

The above scale should be taken as a general guide and each individual case should be examined by the competent

authority sanctioning expenditure on purchase of typewriters. Additional requirements may be considered on merits in consultation with Ministry of Finance. No reference to Ministry or the D.G.S.D will be necessary in any case.

(iii) Payment of bills for supply of Office machines including Typewriters:

The payment procedure for the payment of the supplier's bills against the contracts placed by the D.G.S.D will apply.

## ***II. Hiring***

Occasions may arise requiring hiring of typewriters and other office machines on adhoc basis for temporary periods. The Administrative Ministries will have full powers to sanction such hiring in respect of their own offices and subordinate to them. The Heads of department and Head offices may also sanction such hiring for a period of six months and four months, respectively. However the sanction of the Administrative Ministry concerned would be necessary for hiring by the Heads of Departments/Heads of offices for more than six months and four months, respectively. In such matters, no reference either to the Department of Supply or the Director General of Supplies and Disposals shall be made.

## ***III. Upkeep and repairs***

(i) The Directorate General of Supplies and Disposals shall enter into annual servicing and overhauling contracts with the firms, holding Rate Contracts for the main machines. Prices of spare parts and rates at which periodical servicing and overhauling will be available, shall be clearly brought out in such Rate Contracts for the benefit of the various Government Departments. The Heads of the Departments and the Heads of Offices shall operate against the servicing and overhauling part of the Rate Contracts concluded by the D.G.S.&D directly themselves for the maintenance of the typewriters and office machines in use in the respective offices. They shall make payments direct to the suppliers in respect of these services in the manner as may be indicated in the Rate Contracts and incur expenditure to the extent

of powers delegated to them under the Delegation of Financial Powers Rules, 1958.

(ii) Office machines for which the D.G.S.&D do not enter into rate contracts shall be maintained by the departments concerned either by entering into ad-hoc annual contracts themselves on competitive basis with the prior approval of their administrative Ministry or Associated Finance or by making local arrangements in order to ensure against payment of different rates for servicing and overhauling of the machines, the Heads of the Departments are advised to ascertain from the firms whether they already have a similar contract with any other Govt. Department/ Office.

***IV. Condemnation and disposal of office machines including typewriters***

The Ministries/Heads of Departments may themselves decide whether the typewriters and other Office machines in use in their offices and in the Offices subordinate to them can be economically repaired. They are also competent to condemn such machines themselves in their Offices and in the Offices subordinate to them. No reference to the department of supply or the D.G.S.&D shall be made for prior approval to condemn typewriters and other office machines.

The disposal of surplus typewriters will be governed by the procedure laid down in the Department of Supply in O.M.No.16/15/62-Dis. Es.II, dated 23rd May 1964 as amended from time to time. This issues with the concurrence of Ministry of Finance.

NOTE: (1) D.G.S.&D Organisation do not entertain surplus declarations with total book value of Rs.10,000 (for each location) and in case of typewriters below Rs.5,000 (in book value) or below in which case the stock holder can himself dispose of the stores under his own arrangements to the best advantage of the Government. In the case of typewriters the stock holder/owning authority are required to accumulate the total arising for a period of one year at a particular location and if the book value is more than Rs.5,000, the same should be submitted to D.G.S.&D Organisation.

(D.G.S.&D./C.R. Disp/Misc/75 dated 26th June, 1975)File C-4/1/75-76)

NOTE: (2) Surplus stores meant for disposal by D.G.S&D should be reported to the Directorate of Supplies and Disposals, Madras under whose jurisdiction the location of the stores to be reported viz., Andhra Pradesh falls.

Priority indents requiring release of Surplus stores should however send their requirements to the Disposal Wing (Headquarters) at New Delhi.

(G.O.I.M.S.S.&R. No.12(3)75-Dis-E.S.-II dated 30th July, 1975. File C-4-1/75-76)

**ANNEXURE - II**  
**(Vide Paragraph 15.8)**

**Scale of Furniture**

<b>1. Accountant General:</b>		<b>3. A.A.G'S/A.OS:</b>	
Woolen Carpet	1*	Officers Table	1
Cotton Durry	1	Side Table	1
Officers Table	1	Side Rack	1
Side Table	1	Chair Armed	2
Chair Armed	6	Chair Armless	1
Chair Armless	1	Cotton Durry	1
Easy Chair	1	Book Case	1
Door Mat	1	<b>4. AAO/Section Officers:</b>	
Side Rack	1	Table	1
Hat Stand	1	Side Rack	2
Book case (Revolving or Glazed)	1	Chair Armed	2
Foot Rest	1	Chair Armless	1
<b>2. Senior Deputy Accountant General/ Deputy Accountant General</b>		<b>5. Auditors/Clerks:</b>	
Woolen Carpet (Size 12x9)		Stenos/ Daftries:	
Cotton Durry	1	Table	1
Officers Table	1	Chair	1
Side Table	1	Side Rack <sup>s</sup>	1
Chair Armed	3	<b>6. Typist:</b>	
Chair Armless	1	Table	1
Door Mat	1	Clerks Chair	
Side Rack	1	<b>7. Gr-D servants:</b>	
Hat Stand	1	One stool each	
Book Case (Revolving or Glazed)	1		
Foot Rest	1		

(C.A.G's Lr. No.80-N.G.E.I/26-65, dated 15th January 1965)

\* Size will depend upon the size of the room.

<sup>s</sup> For Auditors/Stenos and to such L.D.Cs.

## CHAPTER - XVI

### TRAINING

16.1. Training wing is entrusted with the task of organising and supervising the training of Group 'C' and 'D' employees. It functions under the charge of Sr.Dy. Accountant General (Admn.).

16.2. Training wing coordinates the arrangements and caters to the training needs of the various Audit offices in the twin cities viz., offices of the Accountant General (Audit) I and II, office of the Chief Auditor, South Central Railway, Secunderabad, Office of the Deputy Director of Audit, Posts and Telegraphs, Hyderabad and office of the Member Audit Board and Ex-Officio Director of Commercial Audit, Hyderabad.

(CAG's Lr.No.JD(P)/Trg-73/135 dt.31-12-1973 File 1-1/74-75)

16.3. The various training programmes conducted by the Training Wing include the training of (i) Group-D officials, (ii) Clerk/Typists (iii) Auditors and (iv) Candidates for the Section Officers Grade Exam and Revenue Audit Examination for Asst. Audit Officers/ Section Officers. The various course conducted by the Training Wing are detailed in the Annexure-I & II. The training curricula drawn up by the Comptroller and Auditor General are as given in the Manual of Instructions for Restructuring of Cadres in IA&AD.

16.4. Training for S.O. Grade Examination candidates is governed by the provisions of paragraphs 9.2.8 and 9.2.9 of M.S.O (Admn.) Vol.I.

16.5. ***Revenue Audit Examination for A.A.Os/S.Os:-***

The following would be the number of lectures to be given by Audit Officers and Asst. Audit Officers/Section Officers:

	<u>Bv. A.O.</u>	<u>Bv. AAO/SO</u>
Income Tax	27	13
Central Excise	12	6
Customs	12	6
Sales Tax	8	4
	59	29

These would be in addition to the six lectures to be delivered by the Officers of Income Tax Dept. to be nominated by the Commissioner of Income Tax.

The Accountant General 'may however' at his discretion arrange to put more than one Audit Officer to deliver lectures on the same branch, so that each could deal adequately with certain topics.

(C&AG's Lr.No.2456-Re.A.360-67-II, dated 1st November, 69- Page 79-File 3-66/68-70 - Vol.III)

16.6. For appearing in Revenue Audit Examination, attendance in Training classes is compulsory. Periods of deficiency upto 15 days in the theoretical training may be condoned by the Accountant General in suitable cases where absence for reasons other than leave. Where, however the training period is not more than 8 weeks condonation beyond 10 days (upto 15) should be really in hard cases only.

(C&AG's Lr.No.398-REc.A.IV/360-67-II, dated 25th May, 1974. Page 14 File 3-66/Vol.II)



**ANNEXURE - I**  
**(vide Paragraph 16.3)**

**Training courses conducted by the Training Wing**

Sl. No.	Category	Course	Nomenclature	Nature of course
(1)	(2)	(3)	(4)	(5)
A.	Group-D	1.	Promotion Course	Training to matriculate Group-D for promotion to Clerk's grade through a limited Departmental competitive examination.
		2.	Refresher Course	As and when necessary
B.	Clerks	3.	Promotion Course	Training for SOGE Part-I for clerks who have passed SOGE preliminary test.
		4.	Refresher Course	As and when necessary.
C.	Auditors	5.	Initial Course	Induction-Cum-job training for direct recruits.
		6.	Initial Course	Training for promotee Auditors.
		7.	Promotion Course	Training for SOGE (Civil and Commercial Audit)
		8.	Promotion Course	Practical training for SOGE (Commercial Audit) Part-I and II.
		9.	Promotion Course	Practical training in PWD etc., for SOGE Part-I (Civil) passed Auditors.
		10.	Refresher Course	As and when necessary.

**ANNEXURE - II**  
**(vide Paragraph 16.3)**

**Authority:-** C.A.G Lr.No.J.D.(P)/Trg-73/135, dated 31-12-1973, P.1 to 5 of Trg. File 1-1/74-75)

**TRAINING OF CLERKS**

**A. *Theoretical Training : Duration 3 weeks***

(i) Brief description of machinery of Government and the place of the I.A.D. herein.

(ii) the duties and responsibilities of clerks, their place in the organisation and the role they are expected to play.

(iii) office discipline, attendance, cleanliness and orderliness,

(iv) office procedures bearing on the functions of clerks (diary, despatch, record, filing, flagging etc.)

(v) Departmental security instructions and broad coverage of conduct and Disciplinary Rules and conditions of Service.

**B. *Practical Training: duration 5 weeks***

(i) Attachment to (a) Central Registry (b) typing and issue section.

(ii) Attachment to regular section. To learn practical work of a diarist and a recording and indexing and preparation of returns as also tracing of previous references and maintenance of files, records etc.

(iii) Attachment to Establishment Sections to learn about procurement of stationery and forms, maintenance of service books, leave accounts and general housekeeping matters.

**C. *Typewriting***

Classes in typewriting including elementary mechanism (about 50 to 60 hours)

## TRAINING OF AUDITORS

Training of new recruits (3 months whole time training)  
(Essentially to bridge the gap between his educational attainment and the professional requirement of work in our offices. It will be induction-cum-job training)

### **A. General**

(a) Functions and set up of the Government of India.

(b) Basic features of the Indian Financial system including budgetary and monetary systems in Government elements of public finance and financial control exercised by Parliament.

(c) Position, Powers, responsibilities of the Comptroller and Auditor General of India.

(d) Functions and organisation of the Accountant General -work in different branches and wings of the offices and their inter-relationship.

(e) Functions and organisation of the I.A.D.

(f) Office discipline and conduct rules, Departmental security Instructions.

(g) Fundamental and Supplementary rules, G.P. Fund Rules, F.Rs. Treasury Rules etc.

### **B. Planning and Economic Development**

(a) Elementary Economic theory. Planning process, Planning Commission 5 years plans and plan resources.

(b) Agriculture development and land reforms.

(c) Industrial Development.

(d) Social Services.

(e) Transport and Communication and elements of Engineering with reference to P.W.D systems and procedures.

(f) Water management and generations and utilisation of power, Rural Employment etc.

**C. Office Procedure**

Channel through which a letter passes till it is disposed of (a) Inward No. in purport register, (b) Diary Report, (c) Half margin register, (d) Copy Despatch Register, (e) Audit Register, (f) U.O. Reference, (g) D.O. letter, (h) Express letter and Telegram (i) Calendar of Returns, (j) Rules for correspondence, (k) Method of putting up papers and (l) Opening of files etc.

**D. Precise writing and Drafting with Practical Exercises.**

**E. Accounting**

(a) General outline of the system of Government Accounts, period of accounts, main divisions of Government Accounts-Commercial Accounts and elementary book-keeping.

(b) Treasuries and their working in relation to Accounts Offices. Withdrawal of money from Public Accounts and general instructions regarding preparation and form of bills.

(c) Receipt of Treasury Accounts in the Office and various stages of classification and consolidation.

(d) Compilation of Finance Accounts, Appropriation Accounts and CAG's Audit Report.

(e) Suspense slips and Transfer entries.

(f) Maintenance of Broadsheets.

(g) Raising and pursuance of objections, Maintenance of objection books and six monthly registers.

(h) Account Current - Settlement and exchange Accounts.

**F. Auditing**

(a) General Principles and rules of audit.

(b) Sanction and classification of expenditure, Audit against propriety, provision of funds and rules and orders.

(c) Establishment Audit, Contingent Audit, Audit of Grants-in-aid, Audit of loans and borrowings, Audit of Advances, T.A. Bills etc.

(d) Pension and G.A.D. Audit including average pay calculations fixation of pay, joining time rules, leave rules etc.

(e) Revenue Audit covering statutory and non-statutory Receipts, General Principles and Procedures.

(f) Commercial Audit - General Principles and procedures including basic concepts of E.C.P. and performance Audit.

### **ATTACHMENT TO SECTIONS**

Attachment to various sections (at least 5 sections). The trainee will be entrusted with regular work under the guidance of 'AAO/SO' Dealing Auditor.

The emphasis will be on a clear idea of the practical work involved. There will be exercises and problems at every stage.

(Where an Auditor is posted to work in a particular branch like GAD, WAD, PF etc., for the first time, he will be routed via the training Branch where he can have a brief orientation before actually starting to work in the new Branch)

### **TRAINING OF GROUP 'D' EMPLOYEES**

1. **2 weeks half-a-day course:-** In this course, the newly appointed Group-D employees will be acquainted with the general working arrangements in the office including, office timing, attendance, administrative set up of the Government of India, duties of Group-D officers in general, departmental security instructions, the manner of receiving visitors, conduct rules, GPF leave rules, etc.

This course is based on the instructions contained in the pamphlet 'Monograph for use by Trainers' published by the Institute of Secretariat Training & Management, New Delhi, for the conduct of training for Group 'D' Officials.

2. Departmental promotional course to the cadre of clerks (for Group-D officers having 12 years service or more) - 4 weeks promotion course for departmental examination for promotion to Clerks cadre in English, Arithmetic and type writing, according to the syllabus prescribed.
3. Promotional course to the Clerks cadre for Matriculate Group-Ds for limited departmental competitive examination - 6 weeks half-a-day course for Matriculate Group-D officials with five years service or more, designed to prepare them for the departmental examination.

## CHAPTER - XVII

### IMPLEMENTATION OF OFFICIAL LANGUAGE

17.1. With the enforcement of the Constitution on 26th January, 1950 Hindi became the Official Language of the Union of India according to article 343 of the Constitution. Government of India was entrusted with the duty to promote the spread and development of the Hindi language under article 351 so that it might serve as a medium of expression for all the element of the composite culture of India. As a followup, the Official Language Act, 1963 was enacted by Parliament and followed by Official Language Rules, 1976.

17.2. In pursuance of the constitutional provisions, this Office is required to implement the Official Language Policy of India. The important provisions of Official Language Act, 1963 and Official Language Rules, 1976 are reproduced below for information and guidance.

17.3. ***Following documents are to be issued in both Hindi and English, invariably, Under Section 3(3) of the Official Language Act, 1963.***

(i) Resolution, General Orders, Rules, Notifications, Administrative Report or other reports or Press Communique.

(ii) Administrative and other Reports and Official papers laid before a House or the Houses of Parliament.

(iii) Contracts and Agreements executed and licences, permits, notices and forms of Tenders issued.

(iv) The term “General Orders” means and includes, the following. All orders, decisions, instructions and circulars intended for departmental use and which are of standing nature and all such orders, instructions, letters, memoranda, notices, circulars etc., relating to or intended for a group or groups of employees.

(CAG's Lr.No.24, RBA/64 dt: 29.01.1996 and O.M.No.14013/1/85/OL(D)/ dt.10.3.1989 on file No.HA/5-2/95-96)

17.4. Replies to Communications received in Hindi whether they are received from any region or from any State Government individual or from Central Government Office should be in Hindi.

(Rule 5 of Official Language Rules)

17.5. Any application or Representation when made or signed in Hindi shall be replied to in Hindi.

(Rule 7 of Official Language Rules)

17.6. ***An employee shall be deemed to possess proficiency in Hindi if:-***

- (i) he has passed the matriculation or any equivalent or higher examination with Hindi as the medium of examination or
- (ii) he has taken Hindi as an elective subject in the degree examination or any other examination equivalent to or higher than the degree examination; or
- (iii) he declares himself to possess proficiency in Hindi in the form annexed to these rules.

(Rule 9 of O.L. Rules)

17.7. An employee shall be deemed to have acquired a working knowledge of Hindi: if he has passed the Pragya examination conducted under Hindi Teaching Scheme of the Central Government or when so specified by that Government in respect of any particular category of posts, any lower examination under that scheme; or any other examination specified on that behalf by the Central Government; or if he declares himself to have acquired such knowledge in the form annexed to these rules.

FORM (See Rules 9 and 10)

I hereby declare that I possess proficiency in Hindi/have acquired a working knowledge of Hindi in view of the following:

Date:

Signature:

(Rule 10 (Read with O.M.No.14013/1/85/OL(D), Dt.11.4.1989 & Lr.No.14013/1/85-OL(D), Dt.19-1-1990 (File No.1-10 of Hindi Anubhag)



17.8. ***Manuals, Codes, other procedural literature articles of stationary etc.***

(i) All manuals, codes and other procedural literature shall be printed or cyclostyled, as the case may be and published both in Hindi and English in diglot form.

(ii) The forms and heading of registers used in this office shall be in Hindi and in English.

(iii) All name-plates, sign boards, letters heads and inscriptions on envelopes and other items of stationery written, printed or inscribed for use shall be in Hindi and in English.

(Rule 11 of O.L. Rules)

17.9. ***Responsibility for compliance:***

(a) It shall be the responsibility of the Administrative Head viz., Sr.Dy. Accountant General (Admn.)

(i) to ensure that the provisions of the Act, the rules and directions issued under sub-rule are properly complied with; and

(ii) to devise suitable and effective check-points for this purpose.

(b) The Central Government may from time to time issue such directions to its employees and officers as may be necessary for the due compliance of the provisions of the Act and the rules (These are formally circulated by the Headquarters Office).

In case any officer or employee violates the provisions regarding official language intentionally action can be taken against him/her on the basis of violation of rules and orders in the context thereof;

(Rule 12 of O.L. Rules)

17.9. (A) In pursuance of above directions following check points are devised to ensure effective implementation of provisions of the Act and the Rules.

- |              |  |  |
|--------------|--|--|
| <b>i)</b>    | Obligatory issue of general orders, and other documents specified in Sec. 3(3) of the Official Language Act, 1963                        | Concerned Group Officers and Branch Officers |
| <b>ii)</b>   | Replies to letters issued in Hindi to be sent in Hindi (Rule 5 of the Rules)   | - do -                                       |
| <b>iii)</b>  | Letters required to be sent in Hindi (Rule 4 of the Official Language Rules)   | - do -                                       |
| <b>iv)</b>   | Printig of forms, Codes, Manuals and Gazette Notification in bilingual form. (Rule 11 of Official Language Rules)                        | Branch Officer (OE (Audit-I & II))           |
| <b>v)</b>    | Purchase of Hindi Books/ periodicals   | - do -                                       |
| <b>vi)</b>   | Purchase of Devanagari Typewriters according to the prescribed percentage  | - do -                                       |
| <b>vii)</b>  | Writing of addresses in Devanagari on envelopes to be sent to Region A & B (Annual Programme of OL Department)                           | - do -                                       |
| <b>viii)</b> | Rubber Stamps, name plates, sign boards, all stationary items such as letter heads file covers, envelopes etc. (Rule 11 of the OL Rules) | - do -                                       |
| <b>ix)</b>   | Entries in Service Books   | Branch Officer Bills Audit-I & II            |
| <b>x)</b>    | Overall responsibility   | Sr.D.A.G(A) & O.L. Officer                   |

17.9. (B) All Group Officers, All Branch Officers of controlling Sections (who are OLIC members) and those who are signing such documents shall ensure that these are issued simultaneously in Hindi and English. Where only English version is issued, it should be done with the permission of the Group Officer concerned with a suffix "Hindi Version shall follow". In such cases the Officer signing the document shall ensure that its Hindi version is issued within 24 hours from the date of issue of English version.

17.9. (C) Manager CTS and Roneo Operator who receive them for typing/roneoing shall act as additional check points by insisting on the Hindi Version along with the English Version.

17.9. (D) All sections where such documents originate, shall maintain a guard file containing both Hindi and English versions of the documents issued for verification by Sr.DAG(Admn.)&OL Officers, or by the Inspecting Party of Hqrs.Office (No.Prl.AG (AU)I/Admn.I/HA/Committee-Assurances/91-92, Circular No.107, dt.28-11-1991).

**17.10. (a) Official language implementation Committee**

The Official Language Implementation Committees one for the Office of the Principal Accountant General (Audit-I) and the other for the Office of the Accountant General (Audit-II) have been constituted with Principal Accountant General (Audit-I) and Accountant General (Audit-II) as chairmen of the respective committees in accordance with the orders issued from time to time by the Government of India, Ministry of Home Affairs, Department of Official Language.

(O.M.No.12017/14/75-OL(B), Dated 24-2-1975 and O.M.No. 12024/ 2/92-OL (B-2), dated 21-7-1992)

Sr.DAG. ADMN., will be the Official Language Officer for both Audit-I & Audit-II Officers.

**17.10. (b) The other members of the Committee are**

Group Officers, Branch Officers of Controlling Sections Officials Trained in Translation at the Central Translation Bureau. The Asst. Director, Kendriya Hindi Prasikshan Samsthan/Hindi

Teaching Scheme or Hindi Pradhika as a representative of O.L Department is co-opted as invitee member of the Committee.

17.10. (c) All Asst. Accountant General, if any, have also been co-opted as the members of OLIC as per the decision taken in OLIC meetings (OLIC decision dated 4th August, 1987).

(See Annexure for list of members of OLIC of Audit-I and Audit-II offices)

17.11. ***Holding Regular Meetings of OLIC*** - Quarterly meetings of the OFFICIAL LANGUAGE IMPLEMENTATION COMMITTEE should be held regularly every Quarter and Minutes of such meetings forwarded to the Hqrs. Office, Regional Implementation Office and Town OLIC (O.M.No.12024/59/85-OL(A-2)), dt.27-9-1985)

17.12. ***Functions of the OLIC***

- 1) To review the implementation of Orders relating to use of Hindi and to take action in that regard.
- 2) To review Quarterly progress Report and to ensure their timely submission to Head-Quarters Office.
- 3) To review the difficulties encountered in implementation and give suggestions where necessary.
- 4) To ensure that appropriate number of employees are released to undergo training in Hindi, Hindi Typewriting and Hindi Stenography and Translation  
(1) O.M.No.5/69/69-OL, dated 25-10-1969 and (2) O.M.No.1/14011/1/77/O.L.(A-1), Dated 19-5-1977)

17.13. ***Town Official Language Implementation Committee***

The Principal Accountant General (Audit)I and Accountant General (Audit)II are members of Town Official Language Implementation Committee set up at the South Central Railway under the Chairmanship of the General Manager, SCR.

Only Heads of Office should personally attend these meetings as and when these are convened. In exceptional cases their next senior officer may participate in the meeting as a representative of the Head of office.

(Hqrs. Office letter No.127-RBA/34-95, dt.6-4-1995) File 4-2.

#### 17.14. **Periodical Returns**

With a view to assess the progress made in the progressive use of Hindi for Official purposes following returns are required to be sent to Hqrs. Office.

##### 17.14. (1) **Quarterly Progress Report (QPR)**

Quarterly Progress Report on progressive use of Hindi for March/June/September/ December Quarters of every year are due to Hqrs. by 20th of the month following the close of the quarter i.e., April 20/July 20/ October 20/January 20 respectively.

(Hqrs Lr.No.140-RBA/36-95, dated 19-7-1995 (file 2-1/95-96)

The sections which are required to furnish material for compilation of Quarterly progress Report duly approved by the concerned Group Officers should send the same to the Sr.D.A.G(A) & OL Officer invariably by April 10/July 10/ October 10/ and January 10 for the quarters ending March/ June/September/ December respectively.

(O.O.No.Prl.AG(AU)/HA/QPR/95-96, O.O.No.25, dated 13-10-1995, file No.2-1/95-96)

(2) Quarterly progress Report on training in Hindi, Hindi Typing & Hindi Stenography to Hqrs. by April 15/July 15/October 15/January 15 respectively.

(Hqrs. Lr.No.566-HA/44-91, dated 22-8-1991)

(3) Half yearly return on training in Hindi, Hindi Typing & Hindi Stenography for the Half-year ending 30 September, and 31 March is due to the Dy. Director Hindi Teaching Scheme, Madras, Hqrs. Office and Hindi Teaching Scheme Hyderabad by October 15 and April 15 respectively.

(Hqrs. Lr.No.354-RBA/38-91/dt.24-8-1993 file No.HA 2-3)

(4) Material for award of Rajbhasha Shield due to Hqrs. Office after close of March quarter by June.

(Hqrs. Office Lr.No.84/OL/33-91 dt.14-2-1994)

(5) Material for preparation of Annual Assessment Report on use of Official Language Hindi is required to be sent to Hqrs. Office by August following the close of the Financial year. The material has to be compiled from the Quarterly Progress reports for the quarters ending June/September/December/March.

(Hqrs.Lr.No.296-RBA\$39-96, dt.3-6-1996 - File No.2-4)

#### 17.15. ***Incentive scheme for doing work in Hindi***

Cash awards should be given each year to the Officers and employees on the basis of the work done by them in Hindi.

The details of the scheme are follows:-

i) ***Scope of the scheme:-*** All Ministries/Departments/ attached and subordinate offices of the Central Government may introduce this scheme independently for their Officers/employees.

#### (ii) ***Eligibility:-***

Officers/Employees of all categories who do their official work wholly or partly originally in Hindi can participate in this scheme.

Only those Officers/Employees will be eligible for award who write atleast twenty thousand words in Hindi in a year in regions 'A' and 'B' and atleast ten thousand words in Hindi in a year in region 'C' (which comprises all other States and Union Territories except region 'A' and 'B'). In addition to original noting and drafting, this will also include such other items of work done in Hindi which can be v erified, such as entry in the register, preparation of lists, accounting work etc.

Stenographers/typists who are covered under some other scheme for encouraging the use of Hindi in Official work are not eligible to participate in this scheme.

Hindi Officers and translators who generally do their work in Hindi also are not eligible to participate in this scheme.

(iii) **Prizes:-**

The following cash awards will be given to the participants every year according to the work done by them in Hindi :-

a) Independent for each Ministry/Department/attached offices of Central Government:-

First Prize (2 prizes)	...	Rs.500/- each
Second Prize (3 prizes)	...	Rs.300/- each
Third Prize (5 prizes)	...	Rs.150/- each

b) Independently for each subordinate office of any Department of Central Government:-

First Prize (2 prizes)	...	Rs.400/- each
Second Prize (3 prizes)	...	Rs.200/- each
Third Prize (5 prizes)	...	Rs.150/- each

(iv) For purposes of this scheme every geographically separate located office may be treated as an independent unit. For instance an office of an Assistant Commissioner etc., under Commissioner of Income Tax or Area Superintendent's Office etc., under Divisional Railway Manager of the Railways will be independent units for operation of this scheme. Same will be the case in respect of subordinate and attached offices of the Ministry of Defence or the P&T Department etc.

(v) **Criteria for awarding prizes**

(a) For facilitating assessment, a total of 100 marks will be allotted. Out of this 70 marks will be earmarked for the quantum of work done in Hindi and 30 for the clarity in expression of thoughts.

(b) The competitors whose mothertongue is Tamil, Telugu, Kannada, Malayalam, Bengali, Oriya or Assamese may be given additional weightage upto 20%. The exact weightage to be given

to such an employee will be determined by the Assessment Committee. While doing so the Committee will also keep in view of the standard of work of those officers/employees who otherwise rank higher to him/her.

(c) The competitors will maintain a record of the words written by them every day in the attached proforma. Each week's record will be verified and countersigned by the next higher officer. If Section head himself keeps a record then it won't be necessary for the employee to maintain such record.

(d) At the end of one year every competitor will submit the record of his/her workdone in Hindi to the Assessment Committee through the countersigning officer. If countersigning officer or section head himself keeps an overall watch and account of the work, then this would not be necessary and he would furnish details.

(e) **Assessment Committee:-** The Assessment Committee in the Ministries/Department may consist of the Joint Secretary in charge of Hindi, the Under Secretary in charge of O&M and the Senior Hindi Officer/Hindi Officer. In the attached and subordinate Offices, it may comprise of the Head of Department/Office, Hindi Officer and one more gazetted Officer or Rajabhasha Adhikari. However, the composition of the Committee may be changed to suit the availability of officers in various concerned offices.

A mention of winning such a prize will be made in the service records of the Officer/employee concerned in a suitable form.

The expenditure on operating this scheme will be met by each Ministry/Department/Office from its own budget provision. A head of Department/Office can sanction the prizes on the recommendations of the Assessment Committee under the authority of this circular. The scheme has been approved by the Ministry of Finance/Department of Expenditure, vide letter u.o.No.H.78/E/III/ 87, dated 27-1-1988.



This scheme has come into force with effect from 1st April, 1988.

(O.M.No.II/12013/3/87-OL (A-2) dt.167-2-1988 of Govt. of India, Ministry of Home Affairs, Communicated in Hqrs. endt. No.321-Audit-I/27-83/III-88(42) dt.25-3-1988)

17.15(i): With a view to encouraging use of Hindi for Official purpose it was decided to grant incentives to those who write 1500 words in a year, has been introduced as per the decision taken by O.L.I.C. on 30.4.93, on the similar lines vide para 17.15.

*(O.L.I.C. Decision dated 30.04.93)*

**PROFORMA**  
(See paragraph 17.15 (v) (c))

Weekly statement of the original work done in Hind by Shri/Smt./Kum..... for the week ending .....

Sl. No.	Date	Total No. of files & Registers wherein work was done in HINDI	No. of words used in draft written in HINDI
(1)	(2)	(3)	(4)

<b>Other items of works done in HINDI</b>		
Brief description	No. of words	Signature of Senior Officer (once in a week)
(5)	(6)	(7)

(O.M.No.II/12013/3/87-OL(A-2), dt.16-2-1988)

**17.16. Training in Hindi, Hindi typing and Hindi Stenography**

(Compilation of Orders relating to Hindi Teaching Scheme)

**(A) Obligatory in Service Training to Administrative personnel in Hindi**

In accordance with the Government of India, Ministry of Home Affairs, O.M.No.16/22/60-OL, dt.20-7-1980, in service training is obligatory for all categories of administrative personnel,

- i) The Central Government employees for whom educational qualification prescribed is matriculation or below and who are not require to do any ministerial work in offices, write notes of or deals with the correspondence (e.g., staff car and engine drivers, record sorters, electricians, fitters, gestetner operators, postmen, telephone operators etc.) may qualify in Probodh examination only.

- ii) The Central Government employees who are generally not required to do any ministerial work themselves but have to be conversant with the Hindi to be able to attend the correspondence and reports etc., in that language (Doctors, Scientists, Supervisory staff in workshops and laboratories may qualify upto Praveen examination only.
- iii) The Central Government employees who have to do ministerial work, record notes or deal with correspondence must qualify upto Pragya examination.

(O.M.No.3/18/68-H, dt/21-9-1968) (Chapter 2.1.3 of Compilation of Orders)

**Clarification:** In partial modification of the orders contained in O.M.No.16/22/60-OL, dt.30-7-1980, it has been decided that no exemption shall be granted to the Central Government employees etc., on the basis of age (O.M.No.11016/10/87-OL(D), dt.23-9-1988).

17.17 (A) Training in Hindi Typing and Hindi Stenography is obligatory in terms of O.M.No.1/1/61-HA(B), dated 15-12-1960.

**Eligibility**

- (1) Only those employees who have already acquired knowledge of English Typewriting and who have studied Hindi atleast upto Praveen or middle (8th standard are eligible for admission to Hindi Typing class (O.M.No.11016/17/88-OL(D) dt.27-10-1988 of the O.L. Deptt. and O.M.No.21011/5/90-KHPS/4110 dt.25-10-1990, Received in Hqrs No.669-HA/61-90, dt.21-11-1990, File No.1-10 of Hindi Anubhag).
- (2) Training in Hindi Typing is obligatory for all LDCs and for those knowing English Typing.
- (3) UDCs, Hindi Assistants, Hindi Translators also can undergo training on optional basis.

- (4) Those who have studied Hindi at matriculation standard or any other equivalent examination such as Pragya (O.M.No.1/1/61-H(B), dt.15-12-1960). Those who have studied Hindi at middle (8th standard) or any equivalent examination such as Praveen etc., can also be eligible for admission to Hindi Typewriting.
- (5) Training in Hindi Stenography is obligatory for all Stenos, PAs, Sr.PAs.
- (6) LDCs/Typists who have passed Hindi Typewriting through HTS can also be admitted, provided that there are vacancies, to Hindi Stenography if it is certified by the Department/Office concerned that the training is in public interest and that his services would be utilised in office after training.
- (7) Those who have studied Hindi at matriculation standard and passed its equivalent exam such as Pragya (O.M.No.19013/1/95-type/KHPS/3574-4-74/dt.14-10-1996 received through Hqrs endt. No.859-RBA/1-96-I, dt.14-11-1996) will be eligible for training in Hindi Stenography.
- (8) It is obligatory for the Central Government employees for whom Pragya examination has been prescribed as the last Hindi examination have to pass the above exam even though they might have passed Hindi Typing exam on the basis of Praveen examination (O.M.No.11016/ 17/88-OL(D), dt.nil, received in Hqrs., endt No.422-HA/43-87, dt.12-6-1989) File No.1-10 of the Hindi Anubhag.

17.17 ***(B) Clarification to Rule 10 of the OL Rule regarding working Knowledge:-***

1. In non-Hindi speaking States the Central Government employees, who have studied Hindi as a second language, or third language or as a combined subject at matriculation standard though they might have obtained 33% or more marks they will be deemed to have not acquired working

knowledge of Hindi and training at Pragma standard is obligatory for them.

2. When the marks obtained are less than the minimum viz., 33% they would be treated to have obtained knowledge in Hindi equivalent to Prabodh and such employees would be admitted to Praveen class. (See Govt. of India, Ministry of Home Affairs, Department of Official Language O.M.No.14013/1/85-OL(D), dt.11-4-1989 received through Hqrs.Lr.No.5-Audit-I/60-90/III-91(20) dt.16-2-1991 - File No.1-10 of Hindi Anubhag.
3. Government employees who have obtained their BA/Bcom/BSc degree with Hindi as second language will have to be given training in PRAGYA in terms of O.M.No.14031/1/85-OL(D), even though standard of Hindi at pre-degree is higher than Matric but lower than Graduation. (Lr.No.14013/1/85-OL(D), dt.19-1-1990 of the Department of Official Language addressed to the Dy. Director (H) Office of the Comptroller and Auditor General of India) File No.1-10 of Hindi Anubhag) (P.118)
4. Such of those employees who are appointed on or after 30.05.88 and studied Hindi as Second or Third Language at Matriculation standard, will have to pass PRAGYA examination.

(C.A.G.'s Lr.No.24, RBA/64 dt: 29.01.1996 and O.M.No.14013/1/85/OL(D)/dt: 10.03.89 on file No.HA/5-2/95-96)

5. Employees who have studied B.A., with Hindi as Second Language in Science or Commerce will have to pass PRAGYA examination.(C.A.G.'s Lr.No.14013/1/85 OL(D) dt: 19-1-90).
6. In view of the above clarification, training in PRAGYA is obligatory for all categories of employees upto Group-C level, who have studied Hindi not only at Matriculation but also at Degree standard, and Rule 10 of the Official Language Rules stands modified/relaxed to that extent in respect of non-Hindi speaking States.
7. As per Government of India, Ministry of Home Affairs Department of OL O.M.No.22011/8/93-C-TI, dt.4-8-1993 (communicated through CAG's letter No.354 - Raj Bhasha Anubhag/2.8.91, dt.24-8-1993 a roster of officials to be trained in Hindi, Hindi Typewriting and Hindi Stenography has to be prepared in the prescribed proforma.
8. 20% of employees who are required to be trained in Hindi, should be trained so that all officials can be trained by the year 2000 A.D.
9. Officials nominated for various Hindi classes and appearing in the examination on conclusion of the training is absolutely compulsory and, absence therefrom would be treated as dereliction of duty.
10. Permission to persons nominated for training should be withheld by Senior Officers only if it is essential in the public interest.
11. Exemption from attending classes can be given by the Principal Accountant General or Accountant General-II, as the case may be, in exceptional cases.

12. If the trainee does not attend classes regularly, he should, first be warned orally, and then in writing. If however, inspite of this, there is no improvement, disciplinary action may be initiated against the concerned trainee.

13. A. OLIC DECISION, dt.29-7-1992

Half a day's Casual leave should be debited in respect of officials who do not attend Hindi class though they attend office on that day.

B. OLIC DECISION, dt.28-1-1993

... "It is further resolved that nominated employees should be relieved for training by the concerned Branch Officer, Group Officer immediately. For exempting any official for attending training class, the Group Officer should obtain specific approval of Principal Accountant General/ Accountant General-II concerned before granting the actual exemption.

C. OLIC DECISION dt.26-7-1993

In terms of GOI, Ministry of Home Affairs, Department of Official Language OM dated 30-7-1987, enrolment in class, regular attendance in class and appearing for examination are all obligatory, for those who have been nominated for training in Hindi..... If any of the conditions are not fulfilled, appropriate action as per Rules may be initiated against the defaulter (file containing minutes of the OL(C))

D. Officials who are trained in translation at the Central Translation Bureau, New Delhi/Bangalore should do the translation work of the Group/Section where they are working.

(Orders of Principal Accountant General (Audit) I dated 03-07-97 followed by O.O.No.110 dt: 9-7-97 on the file No.HA/1-8/89- )

17.18. ***Grant of Cash Award:***

(1) Cash Awards which are sanctioned to Central Government Employees-Gazetted as well as non-Gazetted for acquiring credibility in Prabodh, Praveen & Pragya examination made under the Hindi Teaching Scheme will, for the examination conducted in 12/68 and onwards, be sanctioned by the Administrative Ministries/Departments of Government of India and expenditure on this account will be borne by them.

<b>I. Prabodh</b>	<b>Rs. Ps.</b>
For securing 55% of or more marks but less than 60% marks	100-00
For securing 60% of or more marks but less than 70%	200-00
For securing 70% or more marks	400-00
<b>II. Praveen &amp; Pragya</b>	
For securing 55% or more but less than 60% marks	200-00
For securing 60% or more than less than 70% marks	400-00
For securing 70% or more marks	600-00

The Cash award will be granted in addition to the grant of personal pay to which the employee may be eligible in accordance with the instructions issued in this regard from time to time.

In so far as employees of IA&AD are concerned, these orders issue with the concurrence of C&AG of India who will exercise the powers of the administrative ministry for purpose of these orders.

The other conditions to be fulfilled for grant of Cash award are as follows:

An employee who has already passed the Middle standard or equivalent or a higher examination conducted by a school/ authority/ Government/Agency/private body/Board with Hindi as a subject or belongs to Category 'B' under the Hindi Teaching Scheme, viz., whose mothertongue is Pubjabi Urdu, Kashmiri, Sindhi or other allied languages, will not be eligible for grant of cash award on passing the Praveen examination.

Provided that an employee who has already passed the primary, equivalent or a higher examination conducted by a School authority/Government Agency or a Private Body with Hindi as a subject or medium of examination or whose mother tongue is Hindi or who belongs to Category 'B' or 'C' under the Hindi Teaching Scheme, viz., whose mothertongue is Punjabi, Urdu, Kashmiri, Sindhi (Category 'B'), Marathi, Gujarathi, Bengali, Oriya, Assamese (Category 'C') or other allied languages, will not be eligible for grant of Cash awards.

(O.M.No.15/2/69-H-I, dated 14-5-1969: O.M.No.15/11/71-H(I), dt.11-10-1971: O.M.No.12033/33/72-H-I, dt.26-4-1975, O.M.No.12012/1/78-OL(D), dt.24-2-1978) Rate of Cash Award received in O.M.No.18/3/94-HTS(Hqrs) dt.10-2-1995 communicated in Hqrs.No.172-Audit(Rules)42-94/III-95(31) dt.30-5-1995)

17.18. (2) Grant of Cash Award for acquitting creditably in Hindi Typewriting and Hindi Stenography examination:

Cash Awards which are sanctioned to a non-gazetted Central Government employees for acquitting credibility in Hindi Typewriting and Hindi Stenography under Hindi Teaching Scheme, will for the examinations, conducted in January, 1969 onwards, be sanctioned by the administrative Ministeries/Departments of the Government of India and expenditure on this account will be borne by them.

***Provided that:-***

- i) an employee who has already stated before joining the services of Central Government that he knows Hindi Typewriting or Hindi Stenography and
- ii) an employee who has received training from an institution recognised by the Government or passed the Hindi Typewriting or Hindi Stenography test therefrom.

shall not be eligible for the grant of Cash awards on passing the Hindi Typewriting or Hindi Stenography test, as the case may be.



17. (3) Hindi Typewriting:	Rate of Cash
18.	Award (Rs.)
1) 97% or more marks	600/-
2) 95% or more marks but less than 97% marks	400/-
3) 90% or more marks but less than 95% marks	200/-
<b>Hindi Stenography:</b>	
1) 95% or more marks	600/-
2) 92% or more marks but less than 95% marks	400/-
3) 88% or more marks but less than 92% marks	200/-

17.18. (4) In Ministry of Home Affairs O.M.No.15/19/67-H, dt.24-11-1967, wherein it has been stated that no representation regarding grant of cash awards will be considered if it is received after the lapse of one year from the date of declaration of the results of such examination. In the light of these instructions, no fresh case may be entertained and only such cases may be considered as had been represented earlier in time but which could not be decided for want of some clarification etc.

17.18. (5) ***Exemption from Income Tax:***

In terms of O.M.No.24/16/67-IT(AI), dated 31-3-1967, Cash awards being in the nature of casual receipts are exempted from Tax under section 10(3) of the Income Tax Act 1961 and are not to be included in the total income of the recipients.

17.18. (6) ***Classification:***

The Expenditure on account of Grant of Cash award is debitible to the sub-head (A-10 OTHER CHARGES "below MH 2016-Audit) and shown distinctly in the Budget estimates. (Hqrs Lr.No.6-BRS/93/No.1591-BRS/224-93, dated 6-8-1993), on the File of Admn.III section.

17.19. **Personal Pay:**

*Hindi, Hindi Typing & Hindi Stenography Examinations*

In terms of O.M.No.12-14/2/76/-OL(D), dt.2-9-1976, personal pay equal in amount to one increment for a period of 12 months to the Central Government employees, on passing the Hindi, Hindi Typewriting and Hindi Stenography Examination of the Hindi Teaching Scheme, subject to the fulfillment of the following conditions:-

**(1) PRAGYA Examination:-** The personal pay shall be granted only to those Government employees for whom the Pragma course has been prescribed as the final course of the study: on their obtaining pass marks in the Pragma Examination.

Pragma course is prescribed as final course of study in Hindi to the level of clerk.

Prabodh is prescribed as final course of study in Hindi for Record Keepers and Staff Car drivers and Senior Gestetner operators.

(Circular No.E.11015/1/70-Ad.I(A), dated 16-4-1970)

**(2) PRABODH Examination:-** The personal pay shall be granted only to those non-gazetted Government employee for whom the Prabodh course has been prescribed as a final course of study and who pass this examination with 55% or more marks.

Provided that an employee, who has already passed the Primary (Class V) or an equivalent or higher examination conducted by a School/Authority/Government/Agency/Board or Private body with Hindi as a subject or as a medium of examination or an employee whose mothertongue is Hindi or an employee, who is holding a post for which knowledge of Prabodh (Primary) standard has been prescribed as an essential qualification for recruitment/ appointment or who has been exempted from the inservice training in Hindi, will not be eligible for the grant of personal pay on passing the Prabodh Examination.

The Gazetted Officers will not be granted personal pay on passing the Prabodh Examination.

**(3) Hindi Typewriting Examination:-**

The Personal pay shall be granted to the non-gazetted employee on passing Hindi Typewriting Examination.

Provided that an employee, who has already passed a test in Hindi typewriting for whom the training in Hindi typewriting is not obligatory, will not be eligible for the grant of personal pay on passing the Hindi Typewriting Examination.

**(4) Hindi Stenography Examination:-**

The personal pay shall be granted

- a) to the non-gazetted employees on obtaining pass marks in Hindi Stenography Examination
- b) to the gazetted Stenographers, on passing the Hindi Stenography Examination with 90% or more marks.

Provided that an employee, who has already passed an examination in Hindi Stenography, or for whom the training in Hindi Stenography is not obligatory will not be eligible for the grant of personal pay on passing the Hindi Stenography Examination.

The Stenotypists and Stenographers (gazetted as well as non-gazetted) whose mother tongue is Hindi will be granted personal pay, equal in amount to two increments of the concerned employees, who will get personal pay equal in amount to two increments in the first year, and after absorption of one increment in the second year they will get personal pay equal in amount to one increment only. In the case of gazetted Stenographers, the condition of marks would be the same as in para 19(4)(b) above.

(5) A Government servant for whom personal pay has been sanctioned on passing the Hindi, or the Hindi Typewriting or the Hindi Stenography Examination, may forego the same from a day of his choice, if it results in some monetary loss to him. The Government servant, if he so desires, may otherwise also forego the incentive from a day of his choice without assigning any reasons therefor. In both the cases, he will have to inform his office in writing.

(6) The personal pay will be granted to the concerned employees with effect from any one of the following dates of his choice:-

- a) the first of the month following the month in which the results of the examination are announced
- b) the date of annual increment which falls due after the announcement of the results of the examination (which would mean an advance increment over and above the normal increment)

(7) The concerned employee will have to exercise his/her option in this connection within a period of three months from the date of declaration of the results. The option once exercised shall be treated as final. If a Government servant is on leave on the date of the declaration of result, the period of three months will count from the date on which he resumes duty after return from leave.

(8) If a Government servant does not exercise his option within a period of three months, from the date of declaration of the results of the examination, it will be deemed that the concerned employee is not interested in the personal pay. No personal pay will be granted to such an employee. In special circumstances, the administrative Ministry/Department of the Government of India concerned should themselves take a decision for extending the date of exercising the option on the merit of each case and no reference need be made to the Department of Official Language.

(9) The other terms and conditions regarding grant and payment of the personal pay will be as under :-

- i) The personal pay will be in addition to the grant of cash awards and lumpsum awards to which such employees may be eligible in accordance with the instructions issued in this connection from time to time.
- ii) The personal pay will be granted only to those Government servants who pass the prescribed examination within a period of 15 months after the completion of the course. In respect of the employees who pass the examination as private candidates without undergoing regular training, the period of 15 months would count from the date of their first appearance in the said examination.
- iii) In case an employee passes the Hindi, the Hindi-Typewriting or the Hindi Stenography Examination simultaneously or in quick succession, personal pay should be granted to him separately for each examination. Personal pay for the second examination should be admissible after completion of a full year after the grant of the first personal pay and it will also be for the a period of 12 months only.
- iv) The post, which a Government servant was holding on the date of announcement of the results, or on the date as given in the option exercised by him/her shall be the post in which the personal pay will be allowed to him.

(10) However, in the case of Lower Division Clerks, who are promoted as Upper Division Clerks during the period of their training in Hindi Typewriting, or after they have appeared in the Hindi Typewriting Examination but before the results are declared or after the results are declared but before the date they start drawing the personal pay, the personal pay will be granted at the rate and for the period they would have drawn it, had they not been promoted as Upper Division Clerks.

An employee, in receipt of a personal pay in a lower post:-

1. On being promoted from a non-gazetted post to a higher post (non-gazetted), will continue draw the personal pay at the rate and for the period he would have drawn it, had he not been promoted to the higher grade.
2. On being promoted from a non-gazetted post to a gazetted post, will continue to draw the personal pay for the remaining period only if he would have drawn it in the gazetted post; however, the rate and the period would be the same as he would have drawn it, had he not been promoted to the gazetted post.

(b) A Lower Divisions Clerk in receipt of personal pay on passing the Hindi Typewriting Examination on being promoted as Upper Division Clerk will also continue to draw the personal pay at the rate and for the period he would have drawn it, had he not been promoted as an Upper Division Clerk.

- i) An employee mentioned at (a) above, if reverted to the lower post, will continue to draw the personal pay as he would have drawn according to his option, had he not been promoted to the higher post.
- ii) An employee, who has been granted personal pay while holding a higher post, will, on the reversion to the lower post draw the personal pay at the rate equal to his increment in the lower post for the period he would have drawn in the higher post but for his reversion, subject to the condition that the total pay plus personal pay shall not exceed the maximum of the scale of the lower post.

On the basis of the particulars furnished in the declaration form, the eligibility of the grant of personal pay shall be decided.

(11) The personal pay will be sanctioned by the respective Ministries/Departments/Offices and the expenditure on this account will be borne by them.

**(12) *Grant of personal pay on passing the Hindi Typing Examination-Incentive to the clerks who are promoted to other posts during the course of their training:-***

In terms of O.M.No.12011/1/76-OL(D), dt.29-7-1978, Clerks who are promoted to other posts, during the course of their training in Hindi typewriting or after appearing at the Hindi Typewriting Examination or after declaration of the results of the examinations but before the date from which personal pay could have been drawn as per the options, shall, subject to fulfillment of other prescribed conditions, be entitled to the personal pay at the same rate and for the same period as it would have been admissible to them had they not been promoted to other posts.

This order will come into force with immediate effect. The employees, who were not eligible for personal pay but have become eligible under this order, shall also be granted personal pay with effect from date of issue of this order for the remaining period of 12 month.

**(13) *Computation of Personal Pay for calculation of average emoluments on retirement:-***

(Clarification to O.M.No.12014/2/76/-OL(D), dt.2-9-976 issued in O.M.No.12014/2/86-OL(D), dt.29-12-1986)

The personal pay admissible to an employee for a period of 12 months on passing the Hindi, Hindi Typewriting and Hindi Stenography examinations would be taken into account for calculating average emoluments for pension and gratuity in case of retirement on Superannuation, Compulsory retirement or Voluntary retirement.

#### 17.20. *Miscellaneous*

(1) Honorarium for translation work from Hindi to English and Vice Versa.

“----- The new rates for the honorarium have been fixed as follows:-

- a) for ordinary material Rs.40/- per thousand words for the version in which translation is rendered
- b) for technical material including work of translation of Codes and Manuals - Rs.45/- per thousand words.
- 2(a) The work of translation can be got done from the officers/staff of the same or other Government Officers but not from outsiders.
- (b) The work of translation should be assigned on the consideration that it is not detrimental to the efficient discharge of normal official duties and responsibilities of the persons concerned -----”

These orders will be effective from the date of issue of this office memorandum i.e., from 31-3-1994.

(2) Government of India, Ministry of Home affairs, Dept. of OL, O.M.No.17013/3/86-Estt(Allowances) dt.31-3-1994 forwarded in Hqrs. Office Letter No.372 Audit (Rules)/67-92/IV-84(65) dt.14-9-1994.

Rate of Honorarium for	(a)	review or vetting Rs.2.00 per page
	(b)	Typing @RS.1.50 per page
	(c)	Comparision @0.75 paise per page

(Standard one page to contain 333 words)

(Hqrs.Lr.No.78-HA/35-88, dt.14-2-1990, File No.5-5)

(3) Head of account for debiting expenditure on visits of parliamentary committee etc., for various offices outside Delhi is to be shared proportionately and debited to the Head “Office expenses”.

(Hqrs.Lr.No.3117-BRS/415-89II, dt.Nil, File-HA/subcommittee/ 30.9.91)

**(4) Expenditure on Account of Publication of KALIKA**

Provision for additional funds to meet expenditure on publication of magazines to be included under the head OFFICE EXPENSES (Hqrs.Lr.No.77-HA, dt.13.2.1992) (File No.7-1)

**ANNEXfURE**  
**(Para 17.10 (C))**

**OFFICIAL LANGUAGE IMPLEMENTATION COMMITTEE**

<b>Audit-I</b>	<b>Audit-II</b>
<p><b><u>Chairman</u></b> Principal Accountant General (AU) I</p> <p><b><u>Official Language Officer</u></b> Sr.Deputy Accountant General (Admn.)</p> <p><b><u>Members</u></b> Sr.DAG(W.F.&amp;P) .DAG (I.C.-I) DAG (IC-II) DAG (IC-III) Welfare Officer A.A.G. Hindi Officer Sr.AO (Admn.) Sr.AO (Bills) Sr.AO (Computer Cell) Sr.AO (OE) Sr.A.O.(Training) Sr.AO (Reports) Sr.AO (ECPA) Sr.AO (Works)</p> <p>Sr.AO (Projects) Sr.AO (Forest) Sr.A.O.(AU-LA.I) Sr.A.O.(IAU-CACD) Sr.A.O.(IAU-CA) Asst. Director, HTS/KHPS Officials trained in Translation at CTB. R. Jagadeesh Sr.Ar., Hindi Anubhag</p>	<p><b><u>Chairman</u></b> Accountant General (AU) II</p> <p><b><u>Official Language Officer</u></b> Deputy Accountant General (Admn)</p> <p><b><u>Members</u></b> DAG (CRA) Sr.DAG (SRA) Sr.DAG (Commercial) A.A.G. Sr.AO (Admn. &amp; O.E.) Sr.AO (Bills) Sr.AO (CASS-CD) SR.AO (RAIT) Sr.AO (RACE) Sr.AO (RAST) Sr.A.O.(SRA) Sr.A.O.(Commercial) Asst. Director, HTS/KHPS</p> <p>Officials trained in translation at Central Translation Bureau, Bangalore/New Delhi.</p>

**CHAPTER - XVIII**  
**COMMUNICATIONS OF SANCTION**  
**TO THE AUDIT OFFICER**

18.1. All sanctions accorded by the Prl. Accountant General under Rules, 191 and 193 of the Compilation of the General Financial Rules (Revised and Enlarged) 1963 should be communicated to be Director of Audit, Posts and Telegraphs, Hyderabad.

***Calendar of Returns***

18.2. A Calendar of Returns shall be maintained by the Assistant Audit Officer/Section Officer of Administration Branch in the form prescribed in Annexure-I for the observance of the due dates for the various items of work and the calendar submitted to the Branch Officer every Tuesday and to the Deputy Accountant General/Sr.Deputy Accountant General (Admn.) on the 3rd of each month together with the monthly progress report and the Section Officer's note book.

***Gradation List***

18.3. A gradation list showing the establishment of the office as it stood on the 1st March, should be prepared each year, according to the instructions issued by the Comptroller and Auditor General in his letter No.623-NGE.I/86-58, dated 28th May, 1959 vide Annexure-II.

18.4. The suffix SC/ST against the names of employees belonging to SC/ST in the gradation list may be followed. The suffix SC/ST should not however be added in the office orders communicating promotions etc.

(C&AG's Lr.No.356-NGE.II/53-73-I, dt.15-2-1974 (E.B.V))

18.5. The names of the permanent members of staff who were transferred to other Audit Offices on voluntary basis should continue to be maintained in the Gradation List until they are



finally confirmed in the offices to which they have been transferred.

(C&AG's Lr.No.1934-NGE.II/38-60 Pt.I, dt.11-7-1960) P.147-File 3-29 Vol.I/50-58)

18.6. The preparation of the list should be taken up sufficiently early so that it may be completed in time and submitted to the Comptroller and Auditor General by the 15th June.

18.7. The Gradation List should be got printed periodically on receipt of necessary instructions from Comptroller and Auditor General in this regard. In the years the lists are not printed roneoed copies should be prepared. Three copies of the list should be submitted to the Comptroller and Auditor General and one copy to the Director of Audit, Posts and Telegraphs, Hyderabad.

NOTE: The Gradation List should be made available after printing or roneoing to the members of the staff including those on deputation and foreign service, for perusal, so that discrepancies, if any, in the Gradation List can be pointed out by them.

***Grant of advance of Pay an Travelling allowance to Government servants on mutual transfer***

18.8. It has been decided that advance of pay and travelling allowance should not be sanctioned to Government servants on mutual or unilateral transfer as the transfer has been effected at the request of the official concerned.

(C&AG's Lr.No.96-A/557-58/Dt.2nd February, 1960 case 3-23/59-60 and No.355-A/657-58, dt.13th February, 1959 - Case T.A. File)

***Grant of Travelling Expenses***

18.9. A Government servant may be allowed to draw travelling allowance as for a journey on tour for his journey to attend the Courts to produce official documents or to give evidence in his official capacity in Civil cases to which Government is not a party. The amount of travelling allowance may be paid initially from the Central Government funds and charged to the Head of Account to which their pay and allowances are debitible. No part of the travelling expenses should be accepted by the Government Servant concerned from the Court. The amount of travelling allowances so

paid will be got reimbursed from the Courts concerned. It shall be the duty of the Controlling Officers to see that the amount due is recoverable from the Courts.

(G.I.M.F. Memo.No.2/59-E.IV(B)/63, dt.27th December, 1963) (GID (2) Under Rule 231 of GFRs)

***Leave Travel Concession***

18.10. While preparing the travelling Allowance claims pertaining to Leave Travel Concession, the following certificates have to be furnished by the Government servants preferring the claim.

***Certificate to be given by a Government Servant :***

1) I have not submitted any other claim so far for Leave Travel Concession in respect of myself and/or my family members in respect of the block years 19..... and 19.....

2) I have already drawn advance for the Leave Travel Concession in respect of journey performed by me/family wife with ..... Children in respect of the block of two years 19..... and 19..... This claim is in respect of the journey performed by my wife/myself with ..... Children..... children none of whom availed of the concession relating to that block.

3) I have already drawn advance for the Leave Travel Concession in respect of a journey performed by me in the year 19..... . In respect of block of two years 19..... and 19..... This is against the concession admissible once every year in a prescribed block for visiting home town as all the members of my family are living away from my place of work.

4) The journey has been performed by me/my wife with ..... Children ..... children to the declared place/home town viz., .....

5) That my husband/wife is not employed in Government Service and the concession has not been availed of by him/her separately for himself/herself or for any of the family members for the concerned block of two years.

6) My declared place/home town is/is not connected by a public transport system.

7) Certified in respect of the claims of L.T.C towards my Children that they are wholly dependent upon me and they reside with me.

8) Certified that my wife/husband for whom L.T.C is claimed by is employed in .....  
.....(Name of the public sector undertaking/Corporation Autonomous body etc) which provides L.T.C facilities but she/he has not preferred and will not prefer, any claim in this behalf to her/his employer.

9) Certified that my wife/husband for whom L.T.C. is claimed by me is not employed in any Public Undertakings/ Corporation/Autonomous Body financed wholly or partly by the Central Government or a local body, which provided L.T.C facilities to its employees and their families.

10) Certified that my \* ..... is wholly dependent on me and he/she resides with me and his/her income from all sources including pension temporary increase graded relief and pension equivalent of D.C.R.G. benefits does not exceed Rs.500/- per month.

11) Journeys have been performed by the class of accommodation/mode of conveyance for which the claim has been preferred.

Signature of the Govt. Servant

Name & Designation/Section

---

\* State relationship of the dependent with the Government Servant.

**Bill No.****Dated:*****Certificate to be given by the Controlling Officer:***

1) that Shri/Smt/Kum (Name of the Government Servant) ..... has rendered continuous service for one year or more on the date of commencing the outward journey.

\*\* 2) That necessary entries as required under para 8 of the Ministry of Home Affairs, O.M.No.43/I 55-Estt. (A) Part-I/II dated the 11th October, 1956 have been made in the Service Book of Shri/Smt/Kum .....  
 .....  
 .....

Sr.Deputy Accountant General (Admn.)

***Leave Travel Concession for journeys to any place in India***

18.11. Once in a block of 4 calendar years commencing from 1974, a Central Government employee is entitled to avail himself of the Leave Travel Concession for journey to any place in India subject to the condition laid down in the Leave Travel Concession scheme for Home Towns. Travel concessions for journeys to any place in India are regulated with reference to Government of India, Cabinet Secretariat O.M.No.43/6/73-Ests(A) dated 11-3-1974 and even No. dated 3-5-1974 forwarded in C&AG's Endt. No.472-Audit/7-74, dated 22-2-1974 and No.794-Audit/7-74, dated 22-5-1974 respectively as modified from time to time.

18.12. Central Government Servants are eligible to draw advance for purposes of journeys under Leave Travel Concession Scheme to any place in India once in a block of four years. In order to ensure of that the advances drawn for availing of L.T.C are not misutilised for any reasons so refunded without any delay, documentary evidence of utilisation of the advance for the outward

---

\*\* for non-gazetted officers only.

journey such as cash receipts or tickets for the journey by bus or Railway shall be produced to the competent authority within 10 days of the drawal of the advance.

(Govt. of India OM3/1011/44/83-Estt(a) dated 29-11-1983 forwarded with C&AG's Circular No.114-TA II/130-82 letter No.1903/TA-II/130-82 dt.6-1-1984)

***Journey for children studying elsewhere***

18.13. Journey fare for such of the children of Central Government employees as are studying away from them for the prosecution of studies will be regulated with reference to Govt. of India, Min. of Fin. O.M.No.F.19030/2/73-E.IV(B) dated 28-2-1974 received with C&AG's Lr.No375-Audit/191-73, dated 11-3-1974.

(G.I.M.F. OM. No.19030/5/86-E/IV dated 19-3-1987)

***Reimbursement of Medical Expenses***

18.14. The Central Government Health Scheme has been extended to certain areas in the twin cities w.e.f. 16-2-1976. Reimbursement of treatment charges and other facilities is regulated in accordance with the compilation of CGHS (Orders and instructions) as amended from time to time. Medical claims relating to treatment of Central Government Employees and members of the families covered under CGHS scheme in the areas not covered under CGHS are however regulated under Central Services (M.A) Rules 1944 and All India Services Rules 1956 (OM No.S.11011/4/95-CGHS(P) dated 2-6-1995).The Central Government Pensioners/family pensioners residing in areas not covered by Central Government Health Scheme administered by the Ministry of Health and Family Welfare are eligible for a fixed medical allowance of Rs 100 p.m. for meeting expenditure on day-to-day medical expenses that do not require hospitalisation. Existing pensioners as well as the future retirees shall have to exercise one time option to avail of medical facilities under Central Government Health Scheme or other similar Health Scheme of their respective Ministry/Department or to claim fixed medical allowance of Rs 100/- p.m.

.(Government of India Ministry of Personnel, Public Grievances and Pensions (Department of Pension and Pensioners Welfare)O.M. No.45/57/97-P&P.W(C) New Delhi dated 19th December 1997)

18.15. ***Grant of Children's Educational Allowance -  
Reimbursement of Tuition fee etc.***

Orders relating to grant of concessions under the scheme of Childrens Educational Assistance viz., Childrens Educational Allowance, Reimbursement of Tuition fee and Hostel Subsidy to Central Government Employees contained in Central Civil Services (Educational Assistance) Orders 1983 as amended are

superceded and are now governed by Central Civil Services (Educational Assistance Orders 1988) which may be referred to.

(GI, Dept. of Personnel & Training OM No.21011/21/88 Estt. (Allowances) dt.17-10-1988 as amended from time to time including OM No.12013/1/90 Estt.(A) dated 22-4-1992.

***Advances for the purchase of conveyance - cycle***

18.16. Grant of cycle advance to permanent and temporary Government Servants will be subject to the conditions contained in Rule 212 of the Compilation of the General Financial Rules.

(Revised edition - corrected upto December 1993)

***Motor cycle/Scooter***

18.17. The conditions regulating the grant of advance for the purchase of a motor cycle/scooter are laid down in Rule 193 and 211 etse of the Compilation of the General Financial Rules.

(Revised edition - corrected upto December 1993)

18.18. The advances, granted to the staff will be generally subject to the following conditions:-

(i) the conveyance should not have been purchased before the sanction of the advance.

(ii) the conveyance should be purchased within one month from the drawal of the advance.

(iii) permission of the Sr.Deputy Accountant General (Admn.) should be obtained before the conveyance is sold, when the advance or a portion of the advance is still outstanding against the Government servant.

(iv) When the conveyance is sold with the approval of the Sr.Dy. Accountant General (Admn.) to purchase another, the purchase should be effected immediately and reported to the Sr.Dy. Accountant General (Admn.). In case the purchase is not effected, the sale proceeds or the portion there of which represents the Government money should not be retained by the Government servant, but returned to Government. In case where the requirements of the rules are not complied with the Government

servant will be liable to refund, in lumpsum, the total amount of the advance with interest thereon.

***Advances for the purchase of Table Fan***

18.19. (i) The conditions for the grant of advance of Group 'D' Government Servants for the purchase of Table Fan are laid down in Rule 221-A of GFRs of the compilation of the General Financial Rules (Revised edition - corrected upto December 1993)

(ii) The advance will be sanctioned by the Senior Deputy Accountant General in the capacity of the head of the office.

(iii) The amount of advance should not exceed Rs.1000/- or the anticipated price of the table fan, whichever is less.

NOTE: If the actual price paid is less than the advance taken the balance should forthwith be refunded to Government.(Government of India, Ministry of Finance, Department of Expenditure Memo No.F.16(1)E II (A)97 dated 05-01-98).

(b) A second advance shall not ordinarily be granted to a Government servant within 10 years of the grant of previous advance. An entry about the grant of fan advance should be kept in the Service Book of the official concerned.

(iv) The advance will be sanctioned subject to following conditions:-

(a) The advance should be applied for in the prescribed form.

(b) The surety of a permanent Central Government Servant of comparable or higher status should be obtained before the advance is sanctioned to a temporary Government Servant. The surety bond should be executed in the form prescribed in Min. of Fin. O.M.No.F.16 (O)-E.II(A)/55, dated 8th August, 1958 (incorporated in G.F.R., 1963 editions as Form No.G.F.R. 121)

(c) The Government Servant, who draws an advance under these orders, should, within one month from the date on which he draws the advance, furnish a certificate, giving full particulars of the fan purchased with the advance, and the cash receipt obtained for the amount actually paid for it. If the fan is not purchased within the stipulated period the full amount of the advance drawn



with interest thereon for one month must be forthwith refunded to Government. This condition should always be mentioned in the letters sanctioning such advances.

NOTE: The Accountant General may in exceptional cases extend the period of one month prescribed in above condition to two months.

(d) The table fan purchase with the advance will be considered as the property of Government till the advance with interest accrued thereon has been fully repaid.

NOTE: A provision to this effect shall always be included in the letter sanctioning the advance.

(v) Recovery will be made in ten equal instalments from the pay bill of the Government Servant concerned. It will commence with the first issue of pay after the advance is drawn. The authority sanctioning an advance, may, however, permit recovery to be made in a smaller number of instalments if the Government Servant receiving the advance so desires. The amount of interest on the advance granted under the rules shall be calculated and recovered in the manner prescribed in Rules 198, 203 and 204 of the Compilation of the General Financial Rules.

The amount of each instalment will be rounded off to the nearest rupee, any balance being recovered in the last instalment.

***Application will not be called for***

18.20. Application for Motor Cycle, Cycle and Fan advances (Fan advance for Group 'D' only) will be received from members by the end of May and November each year. Applications will not be called for by the office.

(E.B.-V/Adv./74-75/O.O, 181, dated 17-12-1994)

***Festival Advance***

18.21. The conditions for the grant of Festival Advance are laid down in Rule 236 of GFRs. A Head of Office may sanction an advance, on the eve of an important festival, to a Non-Gazetted Govt. servant under his administrative control who is in receipt of basic pay not exceeding Rs.8,300/- p.m. Amount of Advance is Rs.1500/-. (Government of India, Ministry of Finance, Department of Expenditure Memo No. F.16(1) E.II (A) 97 dated 05-01-98)

18.22. (a) The following festivals have been approved for sanction of festival advance in this office:

- |                |                        |
|----------------|------------------------|
| (1) Pongal,    | (6) Ramzan,            |
| (2) Ugadi,     | (7) Christmas,         |
| (3) Onam,      | (8) Gurunanak Birthday |
| (4) Dasara,    | and                    |
| (5) Deepavali, | (9) Bakrid             |

(b) Applications for festival advances will not be called for before each festival. Members of staff who desire to avail of the facility of festival advance should submit their applications one month before the date of the festival as per the list of holidays issued every year. Temporary Government Servants should submit their applications along with Surety Bonds (in form G.F.R.21) obtained from a permanent Government Servant of equal or higher status.

(E.B.V./F.A./74-75/182, dated 17-12-1974)

### ***House Building Advances***

18.23. The rules regulating grant of house building advance are contained in the booklet 'Rules to regulate the grant of advances to Central Government Servants for the building etc., of Houses'.

18.24. To review the sanctions to HBA and to watch the compliance by the loanees of the various terms and conditions stipulated under HBA rules is maintained in one register (vide Annexure-III). The submission of this register monthly to the Branch Officer and quarterly to the Group Officer may be watched through calendar of returns.

**Authority:** Circular No.34-TAI/83 issued in Hqrs. Letter No.1548-TAI/68-83 dated 5-12-1983.

### ***Benevolent Fund***

18.25. A benevolent Fund has been setup on contribution basis, to provide (i) relief of distress of hardship amongst the employees; (ii) sickness or maternity benefits in cases of special hardship to initiate and carryout other objects of general utility and welfare of

the fund are available in the “Rules of the Indian Audit and Accounts Department Benevolent Fund”.

***Compassionate Fund***

18.26. Grants from compassionate fund intended for the relief of families of Government Servants left in indigent circumstances on account of the premature death of the person upon whom they depended for support are governed by the provisions of para 10.15. etc., seq. of M.S.O. (Admn.) Vol.I.

***Honorarium***

18.27. ***No honorarium is admissible in the following cases:***

(i) For temporary increases in work which are normal incidence of Govt. work and form part of legitimate duties of Govt. servants according to the general principle enunciated in F.R.11.

(ii) When a Govt. Servant performs duties of another sanctioned post in addition to the normal duties attached to his own post;

(iii) In cases where over time allowance has been paid to the staff in connection with the same work.

(G.O.I., Min. of Fin. O.M.No.12(9)-E.II(B)/69, dated 2-12-1969, received in C&AG's Endt.No.29-Audit/1-70, dated 8-1-1970, P.108-File 3-5/5/75)

18.28. Honorarium for delivering lectures, talks etc., i.e., in connection with Training programmes, Refresher course etc., is to be regulated as follows:

(i) At the IA&AS staff college Honorarium of Rs.100/- (Rupees one hundred only) is paid for a talk delivered to the probationers by outsiders (including IA&AS officers on deputation) but no honorarium is paid to the IA&AS Officers within the department who go and deliver talks to the probationers. It has now been decided that IA&AS Officers within the Department may also be paid at the same rates at which it is paid to the outsiders of Rs.100/- per talk. However in order to control the expenditure on honorarium the Director Staff College will get the

prior approval of the C&AG's office for the subjects and the number of talks.

(ii) For talks delivered in the course held for the IA&AS Officers/Audit Officers/Assistant Audit Officers/Section Officers in collaboration with the Institute of Secretariat Training and Management, Central vigilance Commission or any other institute honorarium may be paid to the officer of the Deptt. at the same rates at which it is paid to the officers of the institute viz., Rs.60/-, Rs.50/- and Rs.40/- to the officers of the rank of Joint Secretary and above, Deputy Secretary and those below the ranks of Deputy Secretary respectively for talks of 1<sup>1</sup>/<sub>4</sub> hours duration each.

(iii) In the case of talks delivered at the Regional Training Institute(s) for the refresher courses for Audit Officers and Assistant Audit Officers/Section Officers may be paid to both the outsiders and officers of the department at the same rates as of the Institute of Secretariat Training and Management. The Director(s) of the Institute(s) will have a lumpsum amount placed at his disposal for the purpose after he sends definite proposals to Head office.

(iv) For talks delivered to the S.O. Grade passed Auditors honorarium at a flat rate of Rs.25/- per talk may be paid.

(v) For refresher courses for Audit Officers/Assistant Audit Officers and Section Officers held in different field centres honorarium may be paid on the same basis as in the Regional Training Institute vide sub-para (iii) above.

(vi) Officers posted whole time for training will not be entitled to any honorarium.

(vii) Grant of honorarium at the above rates will be subject to the condition that the total amount of honorarium payable to an IA&AS Officer or to a person belonging to the IA&AS for the lectures, talks etc., delivered in one calendar month shall not exceed Rs.200/- (Rupees two hundred only) irrespective of the fact

whether such talks etc., are delivered in the IA&AS staff college and or one or more of the Regional Institute etc.

(C&AG's No.2173/59-79 dt.31-7-1979 and also Lr.No.3497 NGE I/59-79 dt.9-10-1980)

***Over Time Allowance***

18.29. (A) Overtime allowance is governed by the orders contained in GOI Min. of Finance OM No.15011/2/E.II(b)/76 dated the 11th August 1976 as amended from time to time. The rates of overtime and the basis of reckoning them will be as under w.e.f. 01.12.1990.

Emoluments Range	Overtime allowance per hour	
	Upto the first one hour in excess of the prescribed hours of work	Thereafter
		<b>Rs.</b>
Upto Rs.1200	Nil	6.25
from Rs.1201 to Rs.1450	Nil	7.50
Rs.1451 to Rs.1700	Nil	8.95
Rs.1701 to Rs.1950	Nil	10.35
Rs.1951 to Rs.2200	Nil	11.80
Rs.2201 and above	Nil	12.50

(G.O.I. Ministry of Personnel, Public Grievances and persons (Deptt. of Personnel & Training) in their O.M.No.15012/3/86-Estt.(Allowances) dt.18-3-1991 effective from 1-12-1990). enhanced rate of OTA applicable to office staff drawing pay upto Rs.2200/- p.m. under CCS (RP) Rules 1986.

18.29. (B) With the object of effecting economy in Administrative expenditure, the Comptroller and Auditor General of India has issued inter alia, the following instructions for the control of expenditure on over time Allowance.

(i) Group 'D' staff should not be retained beyond such time when O.T.A becomes admissible. If it is necessary to retain Group 'D' staff beyond such time, it should be done by a system of polling under which some will come early and other a little late without involving payment of overtime allowance.

(ii) In the case of staff attached to the Senior Officers payments of overtime allowance should be obviated by staggering the hours of work, where this is not possible for any reason over time may be admitted under normal rules in extremely rare cases where essentiality is clearly established. Prior approval of Prl. Accountant General should invariably be obtained for such over time work.

(iii) Over time of staff car drivers should be reduced to the barest minimum.

(iv) Supervisory Officers viz., Assistant Audit Officer/ Branch Officers/Group Officers should ensure that working hours are put to full and effective use by the staff under them. The work should be so managed that occasion for engaging staff on over time duty does not arise. In exceptional cases only, where essentiality of the over time work is clearly established, over time may be allowed with the prior approval of Accountant General and in such cases, Branch Officers concerned should also stay in the office with the staff on over time duty till the completion of the work.

(v) The staff who attend office on Sundays and Holidays should as far as possible be allowed compensatory leave in lieu of such attendance and overtime should not be paid.

(C.A.G's Letter No.4093, N.G.E.I/136-75, dated 12-12-1975)

### ***Issue of Official Publications***

18.30. This is dealt with in item 17 of the Annexure to Schedule-V of the Delegation of Financial Power Rules, 1958. A monetary allotment is fixed for this office and an Account Number assigned them to all publications of the Central Government (Government of India, Comptroller and Auditor General of India, etc.) should be obtained in accordance with the rules mentioned above while

publications of the Government of Andhra Pradesh required for this office are obtained free of cost.

NOTE: Two copies of the Central Public Accounts Committee Report can be had by this office free of cost (i.e.,) without their cost being debited against the monetary allotment.

### ***Grant of Compensation***

18.31. The Grant of compensation to Civil Officers for loss of property will be regulated with reference to the provisions of Rule 147 of the compilation of the General Financial Rules (Revised and Enlarged), 1963.

### ***Issue of orders for the payment of Subsistence and Compensation allowances***

18.32. As any failure on the part of the competent authority to pass order under F.R.53(1)(ii)(a) as soon as the suspended officer has completed six months under suspension can either involve serious hardship to the officer concerned or involve unnecessary expenditure to Government, the Comptroller and Auditor General has ordered that all the officers who have powers to suspend Government servants employed under them should ensure that action is initiated in all cases in sufficient time so that the requisite order can take effect as soon as the suspended officer has completed six months under suspension.

(C&AG's Lr.No.2705-OE.II/268-58, dated 11-9-1958)

### ***Average cost***

18.33. According to the provisions of F.R.127 the amount to be recovered on account of an addition made to a regular establishment from the persons for whose benefit the additional establishment is created shall be the gross sanctioned cost and it shall not vary with the actual expenditure every month.

18.34. Out of the five factors that go to determine the average cost (viz., the maximum, the minimum, the period of rise in the scale, the age of retirement and the age of entry) the first four generally remain constant unless some general revision of scales or conditions of service takes place. The fifth factor viz., the age of

entry varies in respect of each category of the staff. Even this factor is more or less stable in respect of grades where direct recruitment is generally made (e.g., Clerks, Auditors, Stenographers in the Lower grade etc.), even though a fixed quota might be reserved for promotion.

18.35. For purposes of working out the average cost, the average age of entry fixed by C&AG in respect of various categories in Civil Audit Officers is as follows:-

S.O. Grade	31.22
Senior Auditor	39.11
Auditor	23.00

(C&AG's Lr.No.971, N.G.E.III/38-63, dated 3-4-1963, P.80 File 8-40/58-70 and C&AG Lr.No.230, Codes.1/14-75/Group-IV, dated 30-5-1975 P.183, File 8-40/69, 76)

18.36. The average cost of the Audit Officers to be recovered from other Govt. Departments under FR.127 will be worked out taking into account the revised pay scales as on 1-1-1986.

### ***Pending Oral Evidence***

18.37. Section 59 of the Indian Evidence Act, 1872, stipulates that all facts, except the contents of documents, may be proved by oral evidence. Under Sections 64 and 65 of the Act, oral evidence is not admissible as to the contents of a Public document except under the circumstances mentioned in Section 59. If a Government servant giving oral evidence in a Court of Law is asked questions about the contents of any Public document, the counsel for the Government will raise the necessary objection as to the admissibility of the question. This applies to all public documents whether or not they come under Sections 123 and 124 of the Evidence Act.

18.38. Where a Government servant giving oral evidence is asked questions on matters communicated to him in official confidence, he can claim privilege under Section 124 of the Evidence Act. This privilege covers all communications, oral or documentary. When a Government servant summoned for giving oral evidence is not in position of the requisite Affidavit from the Competent Authority



for claiming privilege under Section 124 of the Act, he may explain the position to the Court suitably through the Counsel and, if necessary, request the Court to give him time to obtain instructions.

18.39. These instructions should be followed by members of staff deputed to give oral evidence.

NOTE: For detailed procedure Annexure to para 2.41 of M.S.O. Admn. Vol.I may be referred to.

***Issue of no objection certificate***

18.40. Issue of no objection certificate for grant of pass-port facilities to Government officials. Issue of such certificates is governed by the Secret Instructions of Comptroller and Auditor General in his Lr.No.2197-NGE.III/1-74, dated 11-11-1974 P.7 File.

Before a no objection certificate is issued it has to be ensured that there are no dues or charges pending against the Government Servant.

(DAG's Orders, dated 12-11-1958 P.4 File 3-26/58-65)

***Material for inclusion in Quarterly Audit Bulletin***

18.41. Material for part-V of Audit Bulletin (viz., Extra Curricular and Welfare Activities Staff Association Information in respect of Gazetted Officer of this office retiring from the service and casualties among these officers etc.) will be furnished by Welfare Section to Cass Coordination Section.

<b>Issue</b>	<b>Period covered</b>	<b>Due date of receipt of Material in Cass Coordination Section</b>
March	1st October to 31st December	3rd January
June	1st January to 31st March	3rd April
September	1st April to 30th June	3rd July
December	1st July to 30 September	3rd October

(TM-1/Rev 1/28-1/69-70/00271 dt.28-8-1969 (File 8-111 Welfare))

***Progress Report of Welfare Officers***

18.42. With a view to evaluating the working of the Welfare Officers of the Audit Department from time to time, quarterly progress Reports of Welfare Officers of the Department should be sent to Comptroller and Auditor General as under.

<b>Quarter</b>	<b>Date by which to be sent</b>
January to March	10th April
April to June	10th July
July to September	10th October
October to December	10th January

The report of Welfare Officers should include, inter alia information on the following items.

1. Personal Problems.
2. Accommodation.
3. Medical.
4. Pension cases, gratuity etc.
5. Education.
6. Benevolent Fund.
7. Co-op., Stores/Societies.
8. Recreation clubs in colonies and in offices.
9. Staff council.
10. Amenities to staff i.e., water coolers, lavateris, cycle stands, canteens etc.
11. Staff Welfare Sub-committee.
12. Sanitation.
13. Excurtions & Picnics.
14. Cultural, Social & Other amenities.

Report of Welfare Officers should include information in respect of branch officers also, if any.

(C&AG's Lr.No.1397-N.G.E.III/112/67, dated 3-7-1967 (File 3-41/63-73) Welfare Section)

***Scope of Communication of Advice Tendered by Law Ministry***

18.43. The advice given by the Ministry of Law and Justice or the opinion of its Law Officer is intended for the guidance of the Ministry/ Department/Office seeking such advice or opinion and should ordinarily, be given security classification. It should not be communicated to persons outside the periphery of the Government of India or to persons affected by such advice or opinion, or any authority who is not administratively concerned with the matter, without the Ministry's knowledge or consent. If in any special case, it becomes necessary to communicate the views of this Ministry, to the individual concerned, the administrative Ministry/Department/Office should be discreet in doing so and only a paraphrase there of may be conveyed without disclosing that they are the view of the Ministry of Law & Justice.

The extent to which the advice tendered by the Law Officers of the Law Ministry on litigation matter could be communicated by the Ministries/Departments to the Government Advocates is as follows:

(a) If the advice given by this Ministry is about the way in which a particular case should be handed or argued, it would then be obviously necessary to give a copy of it to the Government Counsel.

(b) No objection can be taken to giving copies of opinion to the Government Advocates in the Central Agency Section for they are officers of Law Ministry.

The problem would arise only the reasoning contained in another case where advice was sought or in that very case when a decision taken on the basis of advice to adopt a particular line of conduct is to be conveyed to the Counsel. In that case so much of the notes recorded by this Ministry or the substance there of as would be necessary for Counsel to understand Government's

action as to defend should be made available to the Counsel in the interest of the successful conduct of the litigation.

(O.M.No.14(1)-73-O&M, dated 18th September, and 28th February, 1973 of Min. of Law, Justice and Company Affairs communicated in C&AG's Lr.No.682-N.G.E.II/146-72 (Confidential), dated 28th March, 1973)

### ***Review of cases of indebtedness***

18.44. While mere indebtedness may not warrant removal or a less punishment, inefficiency or untrustworthiness arising in and through indebtedness indicate the need for disciplinary proceedings. Gradual deterioration in work, irregular attendance and frequent applications for leave are symptomatic. Under Rule 17 of Central Civil Services (Conduct) Rules, 1964 the Accountant General will take cognisance of all instances of insolvency and habitual indebtedness and appropriate action will be instituted with reference to Central Service (Control, Classification and Appeal) Rules, 1965.

To ensure uniformity of treatment, a list of debtors should be maintained by the Establishment Section and submitted half-yearly to the Accountant General for review. If during such a review signs of chronic indebtedness are noted proceedings should be instituted, mild at first and more severe afterwards if warnings do not suffice. If it is decided by the Accountant General that the time has come to take disciplinary action beyond warning or censure the full procedure laid down by the Central Service (Control, Classification and Appeal) Rules, 1965 should be instituted before orders imposing any penalty are passed.

The list of debtors should be placed before the Comptroller and Auditor General during his inspection of the office to keep him informed of the action taken in this connection and if necessary, to obtain informal advice on such cases.

(CAG's Lr.No.206/-N.G.E/212-41, dated 25-10-1941)

### ***Staff Associations***

18.45. Under the terms of recognition accorded to Staff Associations, the Association may take up only such matters as are

of common interest to its members and should not take up cases of individual employees.

(CAG's Lr.2837.II/260 58, dated 4-8-1958) The Central Civil Services (recognition of Service Associations) rules 1993 are appended in Annexure-IV to this Chapter.

***Supply of circulars etc., relating to Service matters***

18.46. (i) In order to help service associations in their legitimate activities, it has been decided that copies of orders containing decisions of general interest relating to service matters which are not marked Top Secret, Secret, Confidential or for Official use only, may be supplied to recognised associations of Government Servants who are likely to be interested in such orders. Orders which are marked 'For Office use only' may also be supplied at the discretion of the Ministry concerned, to the President or the Secretary of such an Association and it is made clear that their contents should not be disclosed to anybody except the office bearers of the Association, Documents marked 'Secret' or 'Confidential' should not ordinarily be supplied to Association, but where a Ministry considers it appropriate to do so, copies may be supplied to the President or the Secretary of the Association, making it clear that the contents thereof should not be disclosed to other members of the Association or outsiders. Top Secret documents should not be supplied at all.

(ii) Government orders convey the current decisions of Government which are liable to be cancelled or amended from time to time. The fact that copies of such orders are supplied to associations does not constitute an assurance that the conditions of service prescribed therein cannot be changed by Government at any time without notice.

(iii) The object of supplying copies of these orders is to keep associations informed of the decisions of Government to enable them to make representation to Government in suitable cases. The orders or contents thereof should not be published in bulletins, journals, etc., or otherwise supplied to persons other than members of the association. Association should take appropriate

measures to ensure that copies of orders to them do not fall into unauthorised hands, especially in the case of documents with a security marking.

(G.I., MHA OM No.24/3/54 Ests.(B), dated 10th January, 1955 received with CAG's Lr.No.747 NGE.II/69 Admn.I/55, dated 2nd March, 1955)

18.47. A suitable summary of all the points discussed with the staff representatives may be issued soon after every meeting and the office copy may also be got authenticated by responsible members of the Association.

(CAG's Lr.No.2385 NGE.II/10-1971, dated 15th October 1971)

***Provident Fund***

***Deposit Linked Insurance Revised Scheme***

18.48. With a view to providing extra social security to the families of the subscribers to the Provident Funds and as a positive incentive to Central Government employees to save more the President has been pleased to introduce a Deposit linked Insurance scheme which provides as insurance cover to the subscribers without payment or premium.

The Scheme will be administered as follows:-

(i) On the death of subscriber in service, the person(s) eligible to receive provident fund balances in terms of the relevant rules will be sanctioned an additional amount equal to the average balance in the account of the deceased Government servant in the Fund during the three years immediately preceding the death of the employee subject to the provisions of sub-para (iii) below:

(ii) In the case of Contributory Provident Fund only the Subscription of the employee with interest thereon, will be taken as the balance for the purpose of this scheme;

(iii) The above benefit will be available subject to the fulfilment of the following conditions:-

(a) The balances in the account of the Government servant should not have fallen below the following limits at any time during the three years preceding the date of death:

- (i) Rs.12,000/- in the case of subscribers who has held for the greater part of the aforesaid period of three years; a post the maximum of the pay scale of which is Rs.4,000/- or more.
- (ii) Rs.7,500/- in the case of subscriber who has held for the greater part of the aforesaid period of three years, a post the maximum of the pay scale of which is Rs.2,900/- or more but less than Rs.4,000/-.
- (iii) Rs.4500/- in the case of a subscriber who has held his greater part of the aforesaid period of three years a post maximum of which is Rs.1,151 or more but less than Rs.2,900/-.
- (iv) Rs.3,000/- in the case of a subscriber who has held for the greater part of the aforesaid period of three years a post the maximum of which is less than Rs.1,151/-

(b) The additional amount payable under his rule shall not exceed Rs.30,000/-.

(c) The benefit would be admissible only if any employee has put in at least five years service at the time of death.

(i) The expenditure under this scheme will be adjustable under major head 2235 Social Security and Welfare - E Other Social Security and Welfare Programmes.

(Govt. of India, Ministry of Finance No.F.9 (10-V (B)/73, dt.8-1-1975 received in CAG's Endorsement No.140 TA II/184, dt.17-2-1975 as amended)

***G.P.F. of Group-D Staff***

18.49. The work connected with maintenance of General Provident Fund Accounts of Group-D employees was transferred to the Heads of offices with effect from 1st April, 1960. The procedure to be adopted in the Heads of Offices/Heads of Departments for the maintenance of General Provident Funds Accounts of Group-D Employees of Government, is laid down in G.I.M.F.O.M. No.52(9)-EV-60 dated 27th June 1960 as amended from time to time.

18.50. The system of pass book has been introduced with effect from the Financial Year 1974-75 indicating the balance at the credit of the subscriber as on 31st March of each year. This scheme will be operated as follows:

(a) The pass book will be got printed locally by each Ministry/ Dept. in exercise of the power delegated to it.

(b) Initially the pass book will be supplied free of cost.

(c) Every Group-D employee who is already subscribing to GPF will be provided with the pass book which at the time of its supply indicate the balance at his credit as on 31st March of the preceding financial year.

(d) Every new Group-D employee will be provided with the pass book at the end of the financial year during which he commences contribution to GPF.

(e) In case subscriber loses his pass book and asks for a copy there of he may be charged an amount equivalent to twice the cost of the pass book.

(f) At the end of each year the Head of the Office will obtain the pass book of the employee for completion and return.

(g) Every subscriber is expected to satisfy himself as to the correctness of the entries made in the pass book and bring to the notice of the head of office errors, if any, within 3 months. The ledger folio of the subscriber if desired by him will be made available for inspection.

(h) When an employee is transferred to another Ministry/ Dept. the head of office will obtain the pass book from the employee complete it and renew the following endorsement therein and thereafter return the pass book to him.

“The GPF account has been transferred to Ministry/Dept. of ..... vide this Ministry’s/Dept’s letter No..... Dt.....”.

(G.O.I.,M.F.OM No.Q2411/2175/2175-EV(B) dt.24-2-1975 forwarded in CAG’s Endt.No.628-TA IIp 319-65 II, Dt.28-4-1975)



**ANNEXURE -I**  
**(Vide para 18.2)**

**A.G..(AU).I/ADMN.I**

**CALENDAR OF RETURNS OF ADMINISTRATION-I SECTION**

<b>Sl. No.</b>	<b>Name of return</b>	<b>To whom due</b>	<b>When due</b>	<b>Authority</b>
<b>1.</b>	<b>2.</b>	<b>3.</b>	<b>4.</b>	<b>5.</b>
<b>SECTION I</b>				
<b>(A) ANNUAL</b>				
1.	Statement of Immovable property return of I.A.&A.S Officers	CAG	25th January	C&AGs Lr.No.1386 NGE 565-54 dt.1.3.1965
2.	Return relating to special representation of SCs & STs in service (separately for Gazetted and Non-Gazetted staff) Appendix VIII & IX	-do-	15th March	C&AG Lr.No.241 (ADP)/2-94 Vol.I dt.16-2-1994
3.	Inspection Reports on maintenance of rosters in direct recruitment cadres for the period ended on previous panel year i.e., 31st December.	The Joint Director (P) % CAG	15th February	C&AGs Lr. No.2497/ N.II-2482/III dt.1-10-1983 and 1721/N III/3-85/Vol.I dt.13-5-1985
4.	Inspection Report in respect of promotion rosters	-do-	15th February	- do -
5.	Report on Sports Quota appointments	C&AG	15th January	C&AG's Lr. No.1602/NGE/II/527/(II) dt.22.6.1972 read with 2890/NGE/II/52-75 dt.6-1-1976

1.	2.	3.	4.	5.
6.	Anticipated vacancies during the calendar year	R.D. SSC Chennai with a copy to Hqrs. office	January	C&AG Lr. No.633-NGE III/51, NGE.II/75-II dt.23-7-1979 read with NGE Group Circular No.N/40/1991/ No 1627-N III/ 19-91/Vol.II dt.9-9-1991
7.	Annual statement regarding representation of SC & ST in the appointment of posts filled by deputation for the period from 1st January to 31st December. (Appendix-19)	C&AG	15th March	C&AG Lr.No.2377-N.III/73-84 dt.8.8.1984.
8.	National awards for outstanding and most efficient handicapped employees.	Secretary, Social Welfare Dept., Govt. of A.P.	30th Sept., of each year	C&AG Circular No.NGE/II/70/86 communicated through Lr.No.3327/N.I II/39-86 dt.6-10-1986.
9.	Commercial Qualified Staff as on 1st January.	C&AG	5th January	3239-Admn.6-58, dated 6-2-1958 Director of Comml. Audit ,New Delhi.
10.	Section Officers and Asst. Audit Officers who are on deputation to the Hqrs. Office and are likely to be promoted as Audit Officers in the ensuing panel year.	C&AG	31st December	Hqrs. Confl. Lr.No.1722-OE/Admn.37-82, dated 20-2-1985

1.	2.	3.	4.	5.
11.	Resolutions/Representations Appeals addressed to CAG but withheld by A.G.	C&AG	To reach Hqrs. by 15.04.2996	Hqrs. Circular No.2473/NGE. III/32-71(i), dated 16-11-1973 read with Circular No.15 NGE/1994 No.70 NGE-Disc/13-94, dt. 1-3-1994.
12.	Annual statement in Appendix-12 showing the number of reserved vacancies included in the roster for purely temporary appointments which were treated as dereserved during the preceding year.	C&AG	To reach GE.II Section NGE.III Section of CAG by 15th February	Hqrs. Lr. No.469 N.III/64-84, dt.11-2-1985.
13.	Annual information to Govt. of India in respect of inservice training to SC & ST candidates in the prescribed proforma.	To reach under Secy. to the GOI, Dept of Personal & Training New Delhi	15th February every year	NGE Group Circular No.N/35/95 No.1705 NGE (App.)/60-95, dated 22-11-1995 and Ref. O.M.No.36022/23/93-Estt.(SCT) dt.22.7.1993.
14.	Consolidation of Annual information about the utilisation of number of vacancies reserved and filled by the Physically Handicapped candidates	C&AG	To reach Hqrs. on or before 28th February	NGE Circular No.27-95 No.1340 NGE (App)/98-95, dt.29.8.1995 (P.123/C of 3-1/PH/95-96)

1.	2.	3.	4.	5.
<b>(B) HALF YEARLY</b>				
1.	Statement of Officers drawing pay above Rs.3,500/- for giving invitations of Independence day & Republic day functions.	Govt. of A.P.	1st July, 1st Dec., & as and when asked by Govt.	No. 1721/Pdl/A/71-3 dt.17-7-1971.
2.	Reservation of vacancies for Ex-servicemen in Group 'C' & 'D' posts. Return to end of 30th June and 31st December.	Liaison Officer, Min. of Labour & Rehabilitation New Delhi and Dir. Genl. of Resettlement under copy to C&AG	15th July & 15th Jan.	C&AG Lr.No.2016/N/ III/25.82/II dt.17.6.1982
3.	Reservation of posts for the Physically Handicapped persons in Group 'C' & 'D' posts.	C&AG	15th July & 15th Jan.	C&AG Circular No.NGE/44/85 Lr.No.2150-NGE/III/21-85 dt.8-7-1985
4.	Proficiency test in Shorthand 100 w.p.m. and 120 w.p.m for Stenographers for grant of advance increments and for purposes of promotion. (test to be held in June, December every year)	S.S.C., Madras	To reach SSC 1st March & 1st Sept.every year	GOI.MHA OM No.14020/1/77/Estt.(D) dt.16.2.1989 and C&AG Lr.No.8N-2/83-86 dt.15-1-87.

1.	2.	3.	4.	5.
5.	Distribution of Group 'A' posts and Telephone list of Gr. 'A' Officers as on 1st January & 1st July of each year.	C&AG	20th June, 20th Dec, changes if any before 3rd July & 3rd Jan. report to be sent as and when required by Hqrs Office	C&AG Lr.No.3293/GE .I 63087 dt.22.6.1987
6.	Statement showing the position of Deputation/ Foreign service of Audit Officers/ Section Officers to officers post within and outside the country as on 1st January & 1st July	C&AG	1st Jan. & 1st July to reach Hqrs Office on 15th Jan. or 15th July	Hqrs. Lr.No.1925- GE/II/144-83 Dt.10-8-1983 read with 1997- GE/II/89-86 dt.23-7-1986
7.	Six monthly return showing the names of officials who have been on Deputation/ Foreign Service for a period exceeding 3 years	C&AG	15th Jan. & 15th July	Lr.No.2261- N.III/6-85 Vol.III dt.3-7-1986.
8.	Information regarding the number of SOGE qualified staff awaiting promotion as Section Officers	C&AG	Every 5th July or 5th January (To the end of 30th June & 31st December)	Hqrs. Lr.No.925- NGE(JCM)/50- 94-3 dt.30-11-1994
9.	Information regarding the number of candidates who passed the DEA examination and awaiting promotion as Auditors	C&AG	Every 5th July & 5th Jan. (To the end of 30th June & 31st December)	Hqrs. Lr. No.925-NGE (JCM)/50-94- III, dt.30-11-1994.

1.	2.	3.	4.	5.
<b>(C) QUARTERLY</b>				
1.	Return regarding surplus/ deficit of SOGE passed personnel to be sent by the cadre controlling authority - position as on 1st April, 1st July, 1st October and 1st January.	C&AG	Every 15th of April, July, October and January	C&AG Lr.No.322- NGE.III/8-84 dt.13.2.1984
<b>(D) MONTHLY</b>				
1.	Furnishing of monthly vacancy position in Gr. 'C' posts i.e., Auditors, Clerks, Junior Stenographers and Record keepers.	S.S.C., Chennai	1st week of every month from 1.3.1984. The return has to be sent whenever there is recruitment or as and when called for by the S.S.C., Chennai.	SSC, Madras Lr.No.6/1/81- SR dt.10.2.81.
2.	Staff position & Sanctioned Strength of % AG(AU)I in respect of all categories i.e., Gr.'B' 'C' and 'D' as on 1st of every month.	C&AG	10th of every month	C&AG's Lr.No.4539- BRS 264-84 read with Lr.No.1769- BRS/264-84 dt.26-4-1984.
3.	Staff position in respect of AOs, AAOs and SOs in Commercial Wing (Including Civil Officers working in Commercial Wing)	C&AG	15th of every month	C&AG's Lr.No.1997- GE.II/182-84 dt.29.8.84.

## SECTION - II

## RETURNS DUE FOR SUBMISSION TO HIGHER OFFICERS OR DUE TO BE SENT TO OTHER SECTIONS

Sl. No.	Name of return	To whom due	When due	Authority
1.	2.	3.	4.	5.
<b>(A) ANNUAL</b>				
1.	Certificate of entries in the Calendar of Returns	A.O	2nd April	M.G.P.
2.	Delivery of old records to Old Records Branch	Old Records Branch	10th June	M.G.P.
3.	Annual Indent for Standard Forms	Stationery (OE) Branch	31st December	OE I/Form Circular No.4 dt.23-11-1989
4.	Submission of Registers relating to Special representation of Service rosters	D.A.G (Admn.)	15th January	Appendix-II of EB Manual/ OM.I/C 70-1-78-79/116 dt.8.11.1975
5.	Renewal of Fidelity Guarantee of Insurance Policy of Cashier & Asst. Cashier	A.O. (Admn.)	During the month in which policies lapse	E.B. Manual
6.	Extract of register of Good and Bad work done by the employees	D.A.G (Admn.)	1st May	C&AG's Lr. No. NGE.II/ 46-72 dt.26-4-1972
7.	Certificates of Physical verification of Codes and Manuals	O.E-I	31st March	OM No.I/Lib/14-1/77-78 dt.6/77
8.	Proposals submitting material for preparation of panels for ensuing panel year for promotion to all cadres	D.A.G. (Admn.)	31st October	CAG Circular Lr.No.NGE 6/4/94 No.80/NGE (APP)/68-94 dt.14-1-1994

1.	2.	3.	4.	5.
9.	Issue of Notice calling for applications for foreign assignment to be sent to Min. of Personnel after screening in respect of AOs & Non-Gazetted staff by 31st August. In respect of IA&AD Officers, to be forwarded to Hqrs. on receipt.	Notice Board	1st July	Hqrs. D.O.No.5706.N. 2/140/N.3/80 dt.30-10-1980
10.	Report regarding watching of recovery of leave salary and pension contribution in respect of employees sent on foreign service	PAO(A)	15th Oct.	AG's orders dt.24-12-1977
<b>(B) HALF YEARLY</b>				
1.	Review of Index Registers for shifting persons who are in the same wing for more than 5 years.	D.A.G (Admn.)	1st Jan. 1st July	E.B. Manual
2.	Report for forwarding digest of important and interesting cases.	IAU (CACD)	15th April 15th Oct.	CAG Lr. No.104/272/ Admn 49-50 dt.29-11-1950 and Lr.No. 1441/A-78-68 dt.20-9-1968
<b>(C) QUARTERLY</b>				
1.	Register of Good and Bad work done by the employees	D.A.G (Admn.)	25th of March, June, Sept. & Dec.	D&AG's Lr.No.2556- NGE,III.21-67 dt.17-12-1970
2.	Quarterly certificate for Machines	Manager CTS	1st April, July, Oct., & January	O.O.No.6, OE-I 4-9/79-80 dt.17.12.1979



1.	2.	3.	4.	5.
3.	Review of cases of Group 'D' promoted to Clerical cadre-attaining of 45 years for exemption from Type Test.	D.A.G (Admn.)	1st Jan, April, July & October	C&AG's Lr.No.1895-NGE.III/22-72 dt.3-9-1973 &No.283/NGE.I II/22-72 dt.4-2-1974
4.	Material for inclusion in the state of work done and quarterly D.O. to CAG	Secretary to Pr.A.G.	1st Feb., May, Aug., & November	C&AG's D.O. Lr. No.2490-M.69-78 with O.O.No.3 dt.5.1.79 of % A.G., A.P., Hyderabad
5.	Computerisation of Quarterly state of work Reports in Floppies	IAU(CA) CD	April, July, Oct. and January	IAU(CA)CD/ TR No.117 dt.15.6.1993
6.	Material for "News Letters" in the Audit Bulletin	IAU(CA) CD	To the end of 30th June, Sept., Dec.& March	IAU(CA)CD.II/ 16-2/94-95/ TR No.130 dt.28.6.1995
7.	Submission of quarterly progress report use of Hindi in Central Govt. Offices	DAG(A)	10th of April, July, Oct. & Jan.	O.O.No.25. No.Prl.AG(A) I H.A/QPR/95-96 dt.13-10-1095
<b>(D) BI-MONTHLY</b>				
1.	Auditors Note Book	A.O (Admn.)	25th (alternate month)	
<b>(E) MONTHLY</b>				
1.	Monthly Report	A.O. (Admn)/ DAG (Admn)	3rd	M.G.P.

1.	2.	3.	4.	5.
2.	Calendar of Returns	-do-	3rd	M.G.P
3.	Report regarding late attendance	A.O. (Admn.)	5th	M.G.P.
4.	Request for Stationery and Indent for forms	OE-I	17th	M.G.P.
5.	Certificate of completion of Index Sheets/Registers	A.O. (Admn.)	5th	E.B. Manual
6.	Register of Codes & Manuals	A.O. (Admn.)	5th	M.G.P.
7.	Submission of Temporary employees register	D.A.G (Admn.)	10th	Annexure-II to MHA Circular No.2 issued in 1/49-73 dt.10-6-1969
8.	Register of Good and Bad work done by the employees	A.O. (Admn)	25th	C&AG Lr. No.2556/NGE.I II/21-67 dt.17-12-1970
9.	Register to watch the return of old records obtained from Old Records Branch	- do -	10th	DAG (A) O.O.1 dt.6.8.1974
10.	Closing of Despatch Registers	A.O. (Admn.)	18th	T.M.O.O. No.535 dt.3-2-1963
11.	Vacancy Registers	- do -	5th	Note orders of AO (Admn) dt.8.8.1975
12.	Case Register	- do -	15th	M.G.P
13.	AAOs (SOs) Note Book	- do -	25th	E.B. Manual
14.	Duty Register	- do -	5th	- do -

1.	2.	3.	4.	5.
15.	Statement of returns outstanding and returns due during the month to the C&AG	IAU (CACD)	3rd	IAU (CACD)/ IV/22-5/K.W TR No.245 dt.11.7.1991.
16.	Return regarding deputation where recommendations sent to Depts./ Organisations but selection has not yet been received	A.G.	5th	A.G. orders dt.3-7-1982
17.	Review for watching reverification of character and antecedents of Stenos holding secret and top secret work.	A.O. (Admn.)	15th	Sr.DAG's Orders in File 3-6/73-76
18.	Foreign assignment register	- do -	5th	AG's orders dt.30-4-1984
19.	Deputation register	A.O (Admn.)	5th	E.B. Manual
20.	Events Statement	- do -	23rd	- do -
<b>(F) FORTNIGHTLY</b>				
1.	Register of pending cases	A.O. (Admn.)	5th & 25th of every month	E.B. Manual
<b>(G) WEEKLY</b>				
1.	Calendar of Returns	A.O. (Admn.)	Tuesday	M.G.P.
2.	Disposal of Headquarters letters, D.O., Complaints, addressed to A.G. by name	Secretary to Prl. A.G	Tuesday or as and when called for	O.O.A.G, AP I/80-81 dt.31-12-1980
3.	Purport Registers	A.O. (Admn.)	Monday	M.G.P
4.	Events Register	- do -	Monday	

## ITEMS IN CALENDAR OF RETURNS

Sl. No.	Name of return	To whom due	When due	Authority
1.	2.	3.	4.	5.
<b>ANNUAL</b>				
1.	Actuals for the year 1987-88 under Grant No.7610, Loans to Government Servants etc., to be sent to C&AG	C&AG	20th May	
2.	Annual Statement of expenditure on HBA (Expenditure from April to March)	C&AG	15th July	
3.	B.E. for 1989-90 and R.E. for 1988-89 in respect of Loans and advances to Govt. servants etc., M.H.7610 Loans to Govt. servants Demand No.30.	C&AG	10th October	
4.	CRs in respect of SOGE Part-II (Comml) Candidate who take exam in Nov/Dec.	(i) CAG (ii) MAB Bangalore	15th Dec	Hqrs. issued circular. (Hqrs. Lr. dt.18-12-90) (Hqrs Lr. dt.8-10-1992)
5.	Certificate of completion of CRs of all Non-gazetted establishments for the previous reporting year ending March.	C&AG	31st July	

1.	2.	3.	4.	5.
6.	Names of SOGE (Comml) Part-II passed candidates List to be communicated telegraphically.	M.A.B., Ex-officio Director of Comml. Audit Bangalore	After the results of SOGE are announced	
7.	List of candidates to appear for SOGE Exams/ R.A. Exam, Exam 8-86/3-11.	C&AG	15th August	
8.	Names of the presiding Officer/specimen of private seal and specimen signature in respect of SOGE/RAE for SOs Exam 3-11	C&AG	End of October	
9.	Statement of withdrawal of candidates from SOGE Exam. 8/3-11/8-86	C&AG	Nov/Dec. As soon as Exams are over.	
10.	Number of Centres, their location. No. of candidates taking Exam, at particular centre, branch-wise for SOGE/RAE for SOs	C&AG	Middle of September	
11.	Certificate of completion of Training for eligibility to appear for Part-I & II of SOGE/RAE for SOs Exam 3-11 Vol.VI.	C&AG	Immediately after exams are over.	
12.	True copies of gradation lists (Printed/Typed Gradation Cell)	C&AG	First week of June	

1.	2.	3.	4.	5.
13.	Strengthening of Administration Review of cases of Government Servants on attaining the age of 50/55 years/ completion of 30 years of Q/S - Finalisation of Annual Returns. In respect of Grade 'B' return is to be sent to Deputy Director (Personnel) C&AG's Office. The return is for the Quarter ending June, September, December & March.	C&AG	14th August each year	
14.	Proposal for Revised Estimates and Budget Estimates under MH 7610 - Loans to Govt. servants	C&AG	7th September	Hqrs. Lr.No.3614/BR S/56-89 dt.4.12.1989 Genl order s file HBA.
<b>SECTION-I</b>				
<b>HALF-YEARLY</b>				
1.	SOGE Preliminary Test return	C&AG	After Preliminary result is announced	
2.	Particulars of Retired Grade 'B' officers who take up commercial employment as defined in Rule 10(B) of Pension Rules, within 2 years of retirement.	C&AG	July, January	

1.	2.	3.	4.	5.
<b>SECTION-I</b>				
<b>QUARTERLY</b>				
1.	Quarterly statement on voluntary retirement under the new scheme	C&AG	5th April, July, October, January	
2.	Advance increments to SOs/AAOs for passing R.A. Exam. (The return is to be sent to Hqrs annually after the declaration of results)	C&AG	After declaration of results	C&AG's Lr. dt.17-3-1993
<b>SECTION -I</b>				
<b>MONTHLY</b>				
1.	Monthly statement of Expdr. under MH. 7610 Loan to Govt. servants during the year. (Monthly from October onwards)	C&AG	15th October onwards	
2.	Expenditure Return on HBA			
(a)	Expdt. return upto September	C&AG	15th October	
(b)	Expdt. return upto December		15th January	
(c)	Expdt. return upto February		15th March	

1.	2.	3.	4.	5.
<b>SECTION-II (Returns due within office)</b>				
<b>ANNUAL</b>				
1.	Annual Certificate of Insurance and maintenance of houses constructed with the aid of HBA from Loanees (If certificate is not received by 30th Salary for the June to be withheld)	B.O.	15th June	
2.	Delivery of Old Records to old Records Branch	Old Records Branch	5th June	
3.	Indent for Standard forms	O.E.I (Forms Section)	on receipt of Circular form O.E	
4.	Extract of Register of Good and Bad work	Admn.I/ Sr.DAG	25/5, 25/6, 25/9, 25/12	
5.	Review regarding completion of writing up of CRs of all Non-gazetted Staff.	Sr.DAG	30th April	
6.	List of candidates permitted for Departmental Exam for Matriculate Grade 'D' with 3 years service for promotion as Clerks (Exam. Gr. 'D' to clerk)	Trg. Branch	15th September	
7.	Limited Competitive Exam for Matriculate Gr.'D' Exam	Sr.DAG	15th June	



1.	2.	3.	4.	5.
8.	Return of OE IV giving specific instructions in respect of records which are required to be preserved beyond the period of preservation (on receipt of circular from OE)	OE IV	31st May	
9.	Limited Departmental Competitive Exam for Clerks for promotion as Stenos. (Exam is to be conducted in the month of August)	Sr.DAG	June	
10.	- do - Application are to be called for. Date of exam to be fixed	A.G.	May	
11.	Limited Departmental Exams for Matriculate Grade 'D's for promotion as Clerks. Exam date to be fixed. Arranging the Training, calling for applications.	A.G.	June	
12.	Material for Administrative Report to be furnished to Admn-I Section for consolidation	Admn-I	30th June	(IAU LA/OO/ Admn. report dt.25.3.1989 orders of A.G)

1.	2.	3.	4.	5.
<b>SECTION-II</b>				
<b>HALFYEARLY</b>				
1.	Departmental Exams for Stenos for promotion as PAs Exam to be conducted in the month of June and December. (This exam is now being conducted by the Staff Selection Commission)	Sr.DAG	May/June	Lr. Dt.15.1.1987
<b>SECTION-II</b>				
<b>QUARTERLY</b>				
1.	Only Progress report regarding Progressive use of Hindi to the end of March, June, September, December.	Hindi Cell	5-4 5-7 5-10 5-1	
2.	Register of Good and Bad work	Sr.DAG(A)	25-6 25-9 25-12 25-3	
3.	Register of Watching Progress of clearance of ITA reports	Sr.DAG (Admn)	25-6 25-9 25-12 25-3	
4.	Quarterly Certificate of Machines	O.E.I	1-4 1-7 1-10 1-1	
5.	Report regarding incorporation of corrections to EB Manual	AO/ Sr.DAG	5-4 5-7 5-10 5-1	

1.	2.	3.	4.	5.
6.	Review of AOs/NG Staff who attain the age of 55/50 years and above and Review of NG Staff who completed 30 years of Service.	Sr.DAG/ AG	15-6 15-9 15-12 15-3	
7.	Review of cases of officials granted extension beyond 55 years of age. (As per orders of A.G deleting item 50/Sec II(d) of C.O.R.82-83/Admn.IV)	A.G	15-6 15-9 15-12 15-3	
8.	Sending of old records to Old Records Branch	OE IV	30-6 30-9 31-12 31-3	
9.	Representation/ Resolution and appeals etc., addressed to the C&AG but withheld by the Prl.A.G for the quarter ending (Prl.AG(AU-I)/Admn-I/Prom/8-97/93-94 dt.14-7-1993	Admn-I	30/6 30/9 31/12 31/3	
10.	Quarterly report regarding monitoring of the expenditure under Head OTA to the quarter ending (30/6, 30/9, 31/12, 31/3 by 10/7, 10/10/, 10/1, 10/4 respectively	Admn-III	30/6 30/9 31/12 31/3 by 10/7 10/10 10/1 10/4	C&AG's Lr. dt.13-10-1973

1.	2.	3.	4.	5.
<b>SECTION-II</b>				
<b>MONTHLY</b>				
1.	Green Book	Sr.DAG(A)	3rd	
2.	Calendar of Returns	Sr.DAG(A)	3rd	
3.	Late Attendance Register	AO	5th	
4.	Register of pending cases	AO	5th	
5.	Requisition of Stationery and Forms	OE I	5th	
6.	Duty List	AO	5th	
7.	Register of HBA cases	AO	5th	
8.	Report regarding receipt, disposal of HBA cases - Monthly report.	A.G.	5th	
9.	Site Advance Register.	AO	5th	
10.	Section Officer's Note Book	AO	5th	
11.	Document Register of MCA	AO/ Sr.DAG	10th	
12.	Register of watch return of old records obtained from old records branch	AO	10th	
13.	Register of Watch recoveries in respect of HBA cases.	AO	15th	
14.	Register of Codes and Manuals	AO	15th	
15.	Register to watch insurance policies in respect of HBA	Sr.DAG(A)	15th	
16.	Register to watch receipt of completion reports in respect of HBA	Sr.DAG(A)	15th	

1.	2.	3.	4.	5.
17.	Corrections to M.S.O(A)	AO(A)	15th	
18.	Despatch Registers of all Units. HBA I HBA II MCA Insurance Exam CR General	AO(A)	18th	
19.	Monthly report regarding non-production of documents in respect of MCA	Sr.DAG(A)	15th	
20.	Complaint cases pending over 6 months from Govt. servants.	I.T.A/ AO	25th	
21.	Register of Good and Bad work.	AO	25th	
22.	Auditor's Note Book (Alternate Months) HBA I HBA II MCA Insurance Examination C.R. General.	AO	25th	
23.	Register for watching progress of clearance of ITA Reports	AO	25th	
24.	Extract of Register for watching of clearance of ITA reports.	Admn.III/ AO	25th	
25.	Staff position statement.	Admn.I	5th	

1.	2.	3.	4.	5.
26.	Issue of Congratulatory message to retiring staff.	Sr.DAG/ AG	30th	
27.	State of return outstanding and returns due during the month to the C&AG	CACD Section	3rd	Prl.AG's orders dt.11-7-1991
28.	Preparation of CRs. A report about the state of work of completion of CRs to be submitted to Prl.AG. (from 15th April to 15th August each year)	Prl.AG	15th April 15th May 15th June 15th July 15th Aug.	Local orders of A.G.
29.	HBA applications Register.	BO	5th	
<b>SECTION-II</b>				
<b>WEEKLY</b>				
<b>I.</b>	<b>Purport Registers</b>			
1.	HBA I			
2.	HBA II			
3.	MCA			
4.	Insurance			
5.	Examination			
6.	CRs			
7.	General			
8.	Complaints			
9.	HBA Applications			
10.	Telegrams, C&AG DOs and urgent letters			
11.	Calendar of Returns			

**CALENDAR OF RETURNS OF ADMINISTRATION-III SECTION**

<b>Sl. No.</b>	<b>Name of return</b>	<b>To whom due</b>	<b>When due</b>	<b>Authority</b>
<b>1.</b>	<b>2.</b>	<b>3.</b>	<b>4.</b>	<b>5.</b>

**SECTION-I****BI-ANNUAL RETURN TO BE SENT TO OUTSIDE OFFICES**

1.	Biennial survey of occupational-cum-educational profile of employees in public sector. Misc. unit File:3.83/58-81	Employment exchange	31-10-88	CAGs Lr.No.3-BRS/12/60 dt.11-1-1960 Regional Emp.Officer Lr.No.ER II/6007/316/92 dt.28.11.1992
----	--	---------------------	----------	---

**SECTION-IA -****ANNUAL RETURNS TO BE SENT TO OUTSIDE OFFICES**

1.	Staff proposals for Gr.B Bud. File (1-2)	C&AG	Usually in August	CAG Lr. No.486 GE.I/310-57 dt.1-10-1959 & CAG Lr.No.2264 BRS/480-91 dt.5-9-1991.
2.	Staff proposals for inclusion in the BE Part-I & II alongwith REs part-I for non-gazetted staff Bud. file 2-1	C&AG	25th July	CAG Lr. No.248 BRs/74-62 dt.30-7-62 (2) CAG Lr.No.1306 BRS/201-93-I dt.15/6/1993 Cir No.4-BRS/93 dt.15/6/1993

1.	2.	3.	4.	5.
3.	Communication & modification if any, in temporary staff proposals. (Budget Unit)	C&AG	10th Sept.	
4.	Final statement & Review of Expt. for the previous year (Gazetted & N.G.)Bud.8-9/80-81	C&AG	25/8	CAGs Lr.No.2266 BRS/33-88 DT.31-5-1988
5.	BE of NG staff along with RE for part-II after revision of draft estimates (monetary) Bud. 8-42	C&AG	15th Sept.	CAG Lr.No.248- BRS/7462 dt.30-7-1962 CAG Lr.No.7- BRS/91 Lr.No.1974- BRS/296-91-I dt.5-8-1991.
6.	Proposals for the continuance of temp. posts of IA&AS and AOs Budget.	C&AG	10th Feb.	
7.	Surrender and re-appropriation statement. Budget.	C&AG	10th March	
8.	Census of Central Govt. employees-Distribution according to pay ranges, Misc.File8-45/76-78	Regl. Employ- ment exchange	31st July	CAGs C. No.733- BRS/147-77-1, Dt.15-7-77
9.	Expt. incurred upto January/ February and probable requirement of the remaining months in r/o Gr. 'A' Officers under TA Med.LTC (File 8-28)	BRS Sn of C&AG	5/2 5/3 of every year	CAG Lr.No.6- 74/1/1982 Lr.No.159-TA- 7/109-80 dt.11-2-1982



1.	2.	3.	4.	5.
10.	Proposals for conversion of temp. Gr. 'B' posts into pmt. ones (Files 1-1)	C&AG	Out by 15/4	C&AGs Lr. No. 4669-BRS/134-82 Dt.22-11-1982.
11.	Revised estimates, budget estimation - Provision of Publicity expt. of all Ministries/Depts. in the consolidated DAVP (Bud file 8-42/Vol.III)	Directorate of Advt. & visual Publicity GOI	30th Nov.	CAG's Lr.No.159-NGE.III 71-93 Cir No.24/NGE Group/93 dt.24-11-1993 CAG Lr.No.791-89.F.No.3677 NGE.III/63-87 dt.24.9.1987.
12.	Post for Hindi work utilisation of (Bud.I/8-65)	C&AG	31/3	No.381-HA/31-81 dt.28-5-1983
13.	Report of verification of services of IA&AS officers under Rule 32 of CCS(P) Rules, 72 (Period-January to December)	C&AG	1/1	Hqrs. C. No.224-TA, II/294-83, Dt.6-3-1984. No.517-TA.II/204-83, Dt.8-5-1984
14.	Statement showing the particulars of the temp. posts of A.O(Comml.) converted into Pmt. posts during the year (this work trfd. from AG.AU.II.Admn.)	C&AG	To reach by 15th July of every year	CAGs Lr.No.1630-CA.I/1-80, Dt.3-7-1980.
15.	Proposals for conversion of temp. posts of AAOs/Sr.PAs (Gr 'B' posts) into permanent one as on 1st March.	C&AG	15th April	CAG Lr.No.Cir 3207/BRS/59-88 Dt.27/9/1989 in Lr.No.3699/BRS-214-89 Dt.12/12/1990

1.	2.	3.	4.	5.
<b>SECTION-I 'B'</b>				
<b>(HALF YEARLY)</b>				
1.	List of officials who will attain the age superannuation between 24 to 30 months	PAO(A) % AG.II& AG.CR. NB	31/1 31/7	GOI, MOF, OM NO.F7 (B)EV.158 Dt.9-3-1959
<b>SECTION-I 'C'</b>				
<b>QUARTERLY</b>				
1.	Collection of information Regarding actual Expr. on various types of allowances (Bud:1-3)	Pay Research Officer, Dept. of Econo- mics MOF.	30/4, 31/7 31/10 31/1	CAG Lr. No.416-3768, Dt.20-3-1968 CAG Lr. No.1830-BRS/ 19591-II Dt.22.7.1991
2.	ESRI Statement, Misc. 8-5	Regl. Employ- ment, Exchange Hyd.	30/4 31/7 31/10 31/1	CAG Lr. No.2507 BRS/258-70, Dt.22-8-1980
3.	Deprn. Delegation sent abroad quarterly return Regarding actual Expr. incurred there (Misc:file 8-12) NIL report need not be sent.	C&AG	20/4 20/7 20/10 25/2	No.7205- GE.I/233-72, Dt.15-9-1972, 3740, Dt.27.9.1972
4.	Quarterly Statement showing the No. of pending cases relating to pension of Govt. servants as on 31-3-1988, 30-6-1988, 30-9-1988 and 31-12-1988.	C&AG	5/1 5/4 5/7 5/10	Hqrs. Cir No.NGE/10/19 Dt.15.2.1991
5.	Monitoring of Expr. under various Heads other than salaries & Travel Expenses (1-310 S&T.E/193-95) (Bud.II Unit)	C&AG	10/7 10/10 10/1 10/4	Hqrs Lr.No. 1565 BRS/319- 92-I Dt.13-7-1993

1.	2.	3.	4.	5.
<b>SECTION-I 'D'</b>				
<b>MONTHLY</b>				
1.	Consolidated review of Expr. in r/o Gr.B & NG Estt. & other charges, Bud. 8--9	C&AG	10th of every month onwards	Para 367 of CAG MOS Admn.I & Hqrs. C.No.2347-BRS/79-86, Dt.24-6-87.
2.	Consolidated review of Expr. in r/o of Gr. 'A' officers.	C&AG	10th of every month from 8/88 onwards	Hqrs C.No.10-BRS/84, Dt.3-8-1984
3.	Prompt settlement of the terminal claims and other complaints of the retiring staff-Monthly return.	C&AG	To reach Hqrs office by 10th of the following month	Hqrs Lr.No. NGE/10/91 dt.15-2-1991.
<b>SECTION-II (ANNUAL)</b>				
1.	Proposals for continuance of NGE Statement for next year, Bud. 2-1	A.G.	15/2	Appx.I of EB Mannual
2.	Surrender and reappropriation Statement Bud. 8-42.	A.G.	1/2	
3.	Delivery of old records to records section.	old records section	5/6	Para 5 of MGP & item No.5 of EB Mannual

1.	2.	3.	4.	5.
4.	Indent for standard forms.	Stationery Br.OE.I (Through Admn.I)	31/12	Para of MGP & Item No.8 of EB Manual & Co. No.1 of OE.I 26-9- 86.OO No. of OE.I, Dt.10.11.1987
5.	Proforma Regarding the printing of the list of official publications.	OM Section	15/12	Manual of CAG Endt. No.338/BRS/ 91/61, Dt.19-7-1961
6.	Property returns submission of report of immovable property returns of AOs & AAOs	A.G	15/2 (15-4 progress to A.G)	CCS(C) Rules, AGs orders Dt.18.11.1982 File No.8- 119/PR circular to be issued in.
7.	Circular to collect statistics of January to February & prepare staff proposals	Contro- lling Sns.	15/5	
<b>SECTION-II(B)</b> <b>(HALFYEARLY)</b>				
1.	Review of DCRG nominations No. due reqd., Bal due (Dir. of Inspn. report 3/78)	AO Trg. Wing	7/88 1/89	Local orders of AG in file of Pen.I unit.
2.	Return of obsolete forms to the end of 30th June/31st December.	Admn.I	5/7 5/1	OE.I/C-20- 12/85-86, Dt.11-10-1985

1.	2.	3.	4.	5.
3.	Half yearly statement showing particulars of Govt. Servants in whose cases pension was not determined within 6 months of retirement (Stt.No.5)	A.G.	30/6 31/12	CAGs, C.No. NGE/31/1983, No.924-NI/7-85, Dt.10-5-83. (DAGs O.O Dt.10.5.1983 Pen.File 3-1/82-89)
4.	Half yearly Statement showing the position regarding verification of services of employees who have completed 25 years of services (Rule 32 of CCS(P)) Rules.	A.G	31/7/88 31/1/89	- do -
<b>SECTION - II 'C'</b>				
<b>QUARTERLY</b>				
1.	Quarterly statement to cover cases, where provisional Pension & provisional DCRG had to be authorised & had to be made final after the expiry of period of 6 months (upto the end of previous month (i.e., 31/3, 30/6, 30/9, 31/12) Stt.No.3.	A.G	10/4, 10/7 10/10 10/1	CAGs Lr.No.414-NGE.I/167-1976, Dt.23-2-1977.
2.	Quarterly Stt. showing particulars of Govt. servants where presumption have been made in favour of retiring Govt. servants because of incomplete improper maintenance of service records (to be submitted in arrears i.e., Stt. for quarter ending 31st March to be submitted in July of the year for the quarter ending 31/3, 30/6, 30/9 & 31/12. Statement No.4.	A.G	15/4 15/7 15/10 15/1	CAGs Lr.No.414/NGE.I/107-1976, Dt.24-2-1977

1.	2.	3.	4.	5.
3.	Notifying list of persons who have not filed nominations for DCRG on notice board (Director of Inspection 3/78)	OE.I Notice board	15/4 15/7 15/10 15/1	Local orders of AG in file No.Pen.I/33/78-81.
4.	Quarterly progress report regarding use of Hindi in the work of Union Govt. for the quarter ending 31/3, 31/6, 30/9 & 31/12)	(Trg. Branch) Admn.I Section	10/4 10/7 10/10 10/1	O.O.No.16, Dt.6-7-1979 of A.I/HTS/9-1/ 78-79
5.	Submission of registers of good and bad work to Group Officers by SOs & by BOs including the registers maintained by the latter.	Group officers Sr.DAG (A)	25/6 25/9 25/12 25/3	EB.I/Admn./ Confdl./70- 71/12, Dt.5-2-1971 Recd. with O.O. Admn./Confdl./ 8-18/74/75- 220, Dt.21-8-'974.
6.	Progressive settlement of pension cases & other retirement benefits	A.G	5/1 5/4 5/7 5/10	CAG Lr.No.NGE. 10/91 Dt.15.2.1991
<b>SECTION-II 'D'</b>				
<b>MONTHLY</b>				
1.	Statement showing the list of pension cases not finalised within 2 months from the date of retirement/death	A.G	10th	Item No.41 of EB Manual
2.	Report of watching disposal of pension cases of pensioners due to retire within 1 year	DAG(A)	20th	Item 53 of EB Mannual
3.	Monthly Stt. showing particulars of Govt. servants who became due for retirement in the next 8 months. Stt. No.1	A.G	5th	CAGs Lr.No. 414- NGE.I/107- 1976, Dt.24.2.1977

1.	2.	3.	4.	5.
4.	Monthly Stt. showing particulars of Govt. servant who became due for retirement in the previous calendar months and the date of authorisation of final pension. Stt. No.2	A.G	3rd	CAGs Lr.No. 414-NGE.I/107-1976, Dt.24.2.1977
5.	Monthly report	AO/DAG	3rd	Para 121 of MGP
6.	Calendar of Returns	AO/ Sr.DAG	3rd	Para 120 of MGP
7.	Report regarding late attendance of staff	A.O	5th	Para 7 of MGP
8.	Requisition of stationery and forms	Stationery & forms section	17th	Para 274 of MGP
9.	Register of pending cases.	A.O	5th	
10.	Register of codes and Manuals	A.O	5th	
11.	Register of good and bad work done by employees	A.O	25th	CAGs Lr.No. 2556-NGE.III/21-67, Dt.17-12-70
12.	Register to watch the returns of old records obtained from old records branch	A.O	10th	Sr.DAG(A) O.O.No.1, Dt.6-8-1974
13.	Closing of Despatch Registers:	A.O	18th	
	i) Miscellaneous	Unit		
	ii) Budget-I	Unit		
	iii) Budget-II	Unit		
	iv) Pension	Unit		
	v) Confirmation.			

1.	2.	3.	4.	5.
14.	Case Registers	A.O	5th	
15.	S.Os Note book	A.O	25th	
16.	Duty Registers	A.O	5th	
<b>BI-MONTHLY</b>				
17.	Auditors Note Book	A.O	25th of alternate month	
	i) Miscellaneous	Unit		
	ii) Budget-I	Unit		
	iii) Budget-II	Unit		
	iv) Pension	Unit		
	v) Confirmation.			
18.	Forwarding of Staff position statement & events to Bills-III Sn (Men on Rolls to the end of 15th of every month)	AO/Bills	16th	PrI.AG(AU)I/ Bills.III/Genl/9 4-95/Cir No.91 Dt.7/10/1994
<b>SECTION-II 'E'</b>				
<b>WEEKLY</b>				
1.	Calendar of returns	A.O.	Tuesday	Para 12 of MGP
2.	Common purport registers	A.O.	Monday	Para 74 of MGP
	(a) Urgent	A.O.	Monday	
	(b) D.O.	A.O.	Monday	
	(c) C&AG	A.O.	Monday	
	(d) Telegram/Telex	A.O.	Monday	
	(e) Complaint cases	A.O.	Monday	
	(f) References from other sections	A.O.	Monday	



1.	2.	3.	4.	5.
3.	Units Purport Registers	A.O.	Monday	Para 94 of MGP
	(a) Miscellaneous	A.O.	Monday	
	(b) Budget-I	A.O.	Monday	
	(c) Budget-II	A.O.	Monday	
	(d) Pension-I	A.O.	Monday	
	(e) Pension-II	A.O.	Monday	
	(f) Confirmation.	A.O.	Monday	
4.	Intimation of disposal of letters from Hqrs/DO/ Complaints Lrs addressed to A.G by name	Sectt. to A.G	Monday	O.O. No. AG. AP.I/80-81 Dt.31-12-1980
<b>SECTION-III (OCCASIONAL)</b>				
1.	New Capital (construction) work in IA&AD carried out by CPWD and debitale to the demands for grants of works and housing budget proposals, sanctioned strength of AG(Au)I as on 1-8-1988. (Bud.I unit, file, Bud/Mis./84-86).	O.E. (A&E)	On receipt of requisition from OE (A&E)	
2.	BE for 1995-96 (Special contingencies, Special construction works etc.)	CAG	To reach Hqrs. 9th August	CAG circular No.1-BRS/95 No.173-BRS/186-95-III dt.13-5-1995

**COORDINATION CELL****CALENDAR OF RETURNS OF COORDINATION CELL**

<b>Sl. No.</b>	<b>Name of return</b>	<b>To whom due</b>	<b>When due</b>	<b>Authority</b>
<b>1.</b>	<b>2.</b>	<b>3.</b>	<b>4.</b>	<b>5.</b>
<b>ANNUAL</b>				
1.	Return of Vigilance Cases and complaints (in respect of non-gazetted staff)	C&AG (DC-I) (DC-II)	15th January	DO. No.10753- GE.I/334-72 dt.19-12-72
2.	Information in regard to membership of recognised Associations/Unions/Federation etc., as on 1st January	C&AG	Due to C&AG by 28th/ 29th February	Genl. Cir. No.NGE 19/81 in No.303- NGE.IV/76-8 dt.27.2.1981 and (P.665/c of Welfare 3.21/75-81 Vol.IV)
<b>SECTION I - B (HALF YEARLY)</b>				
1.	Pending disciplinary cases upto the end of preceding financial year in field offices in respect of non-gazetted staff. (File-DC/3-18/KW/82-83 Vol.I)	C&AG (Unit DC-I) (Unit DC-II)	30th April 30th October	CAG's Cir No.NGE/ 15/ 902 received with Lr. No.6667- N.2/11-82 dt.28.12.1982
2.	Pending disciplinary cases for over one year in respect of Group 'B' Officers. (File-DC/3-18/KW/82-83 Vol.I)	C&AG (Unit DC-I) (Unit DC-II)	15th January 15th July (to be out by 10th as ordered by the A.G)	D.O. No.868- GE.II 123 - from Sri A.K. Banerjee, J.D.(P) dt.6-4-1983.

1.	2.	3.	4.	5.
<b>SECTION I - C (QUARTERLY)</b>				
1.	Civil Suits filed by serving/ retired Govt. servants against the Govt. (Name of the officer who briefed the counsel and also the name of the officer who was present in the Court/Tribunal at the time for hearing to be included in remarks column vide Head Qrs. Circular No.NGE/97/87 received through Lr.No.1083-LC/ 48- 87-III dt.3/11-12-87) (File CC-I/8-22/KW/76-77)_	C&AG	7th April 7th July 7th Oct. 7th Jan.	C&AG's Lr. No.2103-NGE. III/138- dt.24.9.73 modified in Lr.No.1730- NGE.III/29-75 Vol.VII Dt.26-8.1975
2.	Submission of statistical return relating Vigilance cases in respect of Group 'B' officers. (File DC-I/CVS-Vol.I)	C&AG (DC-I) (DC-II)	8th April 8th July 8th Oct 8th Jan.	721-GE.II/183- 79 dt.28.3.80 read with Lr.No.18585- 2208 GE.II/183-79 dt.25.7.80 & 9.9.80 and DO.2834- NGE.II/183-79 (ii) dt.9.11.81 & C.D.O.914/GE. II/99-80 dt.19.4.1984

1.	2.	3.	4.	5.
3.	Quarterly return in respect of pending arbitration cases for more than one year. No return need be sent if there are no cases to report (DC-I/3-18/DW/76-82)	C&AG (DC-I) (DC-II)	20th April 20th July 20th Oct 20th Jan	C&AG's Lr. No.2209/NGE. II/102-76 dt.18.10.86 as amended in Cir. No.NGE/ 90/1983 received with Lr.No.3509/ N.20-83 dt.7.1.1984
<b>SECTION II 'A'</b> <b>(ANNUAL)</b>				
1.	Return to O.E. giving specific instructions in respect of records which are required to be preserved beyond the period of preservation (on receipt of circular from O.E).	O.E.	31st May	O.E.I/GA/83- 84/ O.O.No.15 dt.28.11.1983
2.	Annual indent of requirement of approved standard forms and registers	Controll- ing section	15th January	Audit-I/O.E.I/ C.201/84- 85/O.O.No.36 dt.17-12-1984
<b>SECTION II 'B'</b> <b>(HALF YEARLY)</b>				
1.	Report forwarding digest of important and interesting cases (As per AG's orders of O&M Section, deleting item 2 of Section-I, B of calendar of returns)	Admn.I	15th April 15th October	104-272 Admn. -49-50/29-11- 50 of 67 dt.11.4.52 (File 1-1/52 of HAD) revised in Lr.No. 1411/IA/78-68.
2.	Return of obsolete forms to the end of 30-6 and 30-12 (O.E. to be intimated of the obsolete forms deleted and revised and are not to be used by the Section)	Admn.	15th July 15th January	Para 10.32 of M.G.P and O.O. No. OE.I/C 20- 12/85-86 dt.11.10.85

1.	2.	3.	4.	5.
<b>SECTION II 'C'</b> <b>(QUARTERLY)</b>				
1.	Quarterly Certificate for machines	O.E.I	1st April 1st July 1st Oct 1st Jan	O.O.No.6 in O.E.I/49/79-80 dt.17.12.79
2.	Register of good and bad work done by the employees	Sr.DAG (A)	25 June 25 Sep. 25 Dec 25 Mar	C&AG Lr. No. 2556/NGE. III/21-67 dt.17.12.70
3.	Quarterly report on the progress in use of Hindi as official language	Hindi cell	April July October January	Orders of A.G. Circulated by O&M
4.	Information for News letter.	Admn.I	3rd April 3rd July 3rd Oct 3rd Jan	Co.ord. Audit.I -IV/16-2/84-85 dt. .8.84 received from Admn.I Section
<b>SECTION II 'D'</b> <b>(MONTHLY)</b>				
1.	Monthly Report	AO/ Sr.DAG (A)	3rd	Para 5.11 of M.G.P. (Appendix I of E.B. Manual) Item 128
2.	Calendar of returns	AO/ Sr.DAG (A)	3rd	Para 5.1 of M.G.P. (Appendix I of E.B. Manual Item 129)
3.	Report regarding late attendance to staff	A.O.	5th	Para 2.10 of M.G.P (Appendix-I of E.B. Manual Item 130)

1.	2.	3.	4.	5.
4.	Register of Codes and Manuals	A.O.	15th	Para 4.5 of M.G.P
5.	Punishment register <u>D.C.I</u> D.C.II	A.O.	5th	Item 134 of Appendix I of E.B. Manual
6.	Review of cases of suspension <u>D.C.I</u> D.C.II	A.O.	5th	Item 135 of Appendix-I of E.B. Manual
7.	Duty Register	A.O.	5th	Item 137 of Appendix I of E.B. Manual
8.	Disciplinary Cases Register <u>D.C.I</u> D.C.II	A.G	10th	C&AG's Lr. No.6313-123/75 dt.19.11.1975
9.	Register of complaints in respect of Group 'B' officers <u>D.C.I</u> D.C.II (Vigilance Cases Register)	A.O	10th	Hqrs D.O.Lr. 914-GE.III/ 99-80 dt.18.4.81
10.	Register of reports on investigation in respect of Group 'B' officers <u>D.C.I</u> D.C.II	A.O.	10th	- do-
11.	Register of disciplinary proceedings in respect of Group 'B' officers. <u>D.C.I</u> D.C.II (Vigilance Cases Register)	A.O.	10th	- do -
12.	Register of complaints in respect of Group 'C' and 'D' <u>D.C.I</u> D.C.II (Vigilance Cases Register)	A.O.	10th	-do-

1.	2.	3.	4.	5.
13.	Case Register	A.O.	15th	Item 146 of Appendix-I of E.B. Manual
14.	Register of reports of investigation in respect of Group 'C' and 'D' <u>D.C.I</u> D.C.II (Vigilance Cases Register)	A.O	10th	Hqrs. Confdl. DO.No.3295-GE.II/133-79, dt.20-12.1979
15.	Register of disciplinary proceedings in respect of Group 'C' and 'D'. <u>D.C.I</u> D.C.II (Vigilance Cases Register)	A.O.	10th	Hqrs D.O.Lr. No.914-GE.II-99-80, dt.18-4-1981
16.	Requisition for stationary and forms	Stationary and Forms (O.E)	12th	Para 10.8 of M.G.P
17.	Closing of Despatch Register	A.O.	18th	T.M.O.O.No.535, Dt.3-2-63 (Para 3.61 of M.G.P)
	i) C.C. Unit			
	ii) D.C.I. Unit			
	iii) D.C.II Unit			
18.	Register of good and bad work done by the employee.	A.O.	25th	C&AG's Lr. No.2556-NGE. II/21-67, dt.17-12-1970
19.	Section Officers Note Book	A.O	25th	Para 5.18 of M.G.P. and Appendix-I of E.B. Manual

1.	2.	3.	4.	5.
20.	Auditor's Note Book	A.O.	25th of alter- native month	Appendix-I of E.B. Manual & Para 5.18 of M.G.P
	i) Deputation Unit			
	ii) C.C. Unit			
	iii) D.C.I. Unit			
	iv) D.C.II Unit			
	<b>SECTION II 'E'</b> <b>(FORTNIGHTLY)</b>			
1.	Register of pending cases as per orders of A.G. deleting item 5 of monthly return of the Calendar of Returns for 1982-83.	A.O.	1st 16th	Para 3.63 of M.G.P
	<b>SECTION II 'F'</b> <b>(WEEKLY)</b>			
1.	Purport Registers	A.O.	Monday	Appendix.I of E.B. Manual (Item 152) (Para 3.71 of M.G.P)
	i) C.C. Unit			
	ii) D.C.I. Unit			
	iii) D.C.II Unit			
2.	General Purport Register	A.O.	Monday	Item 152 of Appendix-I of E.B. Manual (Para 3.71 of M.G.P)
	i) C&AG (Urgent)			
	ii) D.O.			
	iii) Complaints			
	iv) Telex/Telegram			



---

1.	2.	3.	4.	5.
	v) Hindi			
	vi) Demands (Deputation)			
3.	Calendar of Returns	A.O.	Tuesday	Para 5.1 of M.G.P.

---

**CALENDAR OF RETURNS OF BILLS-I SECTION  
(AUDIT-I)**

Sl. No.	Name of return	To whom due	When due	Authority
1.	2.	3.	4.	5.
<b>SECTION-I - SECTION RETURN TO BE SENT TO OUTSIDE OFFICE/AUTHORITIES</b>				
<b>(A) ANNUAL</b>				
1.	Statement of Income-tax deductions from pay bills.	I.T.O. (Salary circle)	30th April	Section (i) of I.T. Act, 1961.
2.	Certificate regarding completion of verification of services of all Non-Gazetted Officials.	A.G.	31st July	Hqrs. C.No. NGS/103/ 1982 No.2873- NI/68-81/ dt.20-9-1982
3.	Communications of figures of interest on GPF Gr 'D' A/c	PAO(A)	15th May	GPF (CS) Rules S- 11015/91-79 Gr 'D' MF/CAG dt.15-9-79
4.	Annual statements of debits & credits relating to GPF Gr. 'D' employees	PAO(A)	15th May	GPF(CS) Rules
5.	Issue of Annual Statements of Gr. 'D' employees in r/o GPF	All Gr 'D' employees	31st July	GIO division in APPPF of GPF(CS) Rules
6.	Acknowledgement of:			
(i)	Permanent imprest	C&AG	15th April	Rule 90 of GFR (CS 13)
(ii)	Copy of	PAO(A)	15th April	-do-

1.	2.	3.	4.	5.
<b>B. HALF-YEARLY</b>				
1.	Return regarding sanction of special casual leave to member of office for not attending office due to "BANDH", "STRIKE" etc.		10th Jan/ 10th July	C&AG No. 1747/NGE I/56-78 dt.20- 6-79 (P.170)c File of Spl. CL transferred from Welfare Section.
<b>C. QUARTERLY</b>				
1.	Delegation of enhanced/ Administrative powers to A.G. and other Heads of Departments in IA&AD submission of quarterly statement sanction under F.R-27 File 3-56/79-80.	C&AG	15-1-89 15-4-88 17-7-88 15-10-88	C&AG Tr.No. 3229/NGEII 81-79 dt.30-10-1979 from C&AG
2.	Quarterly statement of pay roll savings scheme (Cash Section)		10-4-88 10-7-88 10-10-88 10-1-89	C&AG Govt. of India Min. of Fin. New Delhi, MOR Lr.No. dt.14-4-66. Item No.21 of E.B. Manual
3.	Disbursement made by State & Central Govts. and Major Administrative/ Authorities to contractors/ Supplies & non-officials	The Commnr. of I.Tax A.P., Hyd	15/4 15/7 10/10 15/1	CIT, Lr.No.51/B/69- 70, dt.6.9.69
4.	Deduction of Tax at source from contractors in cases of Rs.5,000/- or more	I.T.O. F- ward Circle-I Hyd	-do-	Section 194(4) of I.T. Act 1961
5.	Submission of proposals for EB crossing to DPC	DELETE D		As recommended by the 5th Pay Commission.

1.	2.	3.	4.	5.
<b>SECTION-II</b>				
<b>ANNUAL</b>				
1.	Issue of receipt (in T.R.22A) for Income Tax deduction (AAOs unit I)	To all NGOs	15th April	A.Gs orders dt.9-8-1971
2.	Delivery of old records to records section.	Old records section	5th June	Para of MGP item No.5 of E.B. Manual
3.	Indent for standard forms	Stationery branch of O.E-I	30th Dec.	Para of MGP and item No.5 of EB Manual. O.O No.18 dt.7-12-1981 of O.E.I
4.	Balance of long term advances as on 29th February of each year (to be indicated in February pay bill)	P.A.O(A)	Last working day of February	
<b>B. HALF-YEARLY</b>				
1.	Half-yearly progress report under H.T.S	Training wing	5th April 5th Oct.	EB I/HTS 9-4/78-79 C.No.271/ 30-8-78 Trg Wing O.O. No.54 dt.17-3-83
2.	Detailed check of cash book (one month in every Half year) by SO/AAO (Cash Section)	DAG(A)	1st Jan. 1st July	Director of Inspection
3.	Half yearly physical verification of SBs by an A.O. other than A.O(B)	DAG(A)	1st Jan 1st July	Director of Inspection
<b>C. QUARTERLY</b>				
1.	Review of over time allowance register maintained by Bills_I Section (General Unit)	A.G	15 Mar. 15 June 15 Sep. 15 Dec	A.Gs order dt.7-3-73 vide note pasted in register

1.	2.	3.	4.	5.
2.	Register of Good and Bad work.	Sr.DAG (A)	25 Mar 25 June 25 Sep. 25 Dec.	C.No.Admn.I/ Confdl.8/6/10/ 70-71/12 dt15-2-1977.
3.	Quarterly progress report regarding use of Hindi in the work of Union Govt. for the quarter ending 31/3, 30/6, 30/9 and 31/12	Hindi Cell	10/4, 10/7, 10/10, 10/1,	O.O. No.16 dt.6-7-79 of Admn.II/HTS/ 91/78-79
4.	Register for watching disposal of I.T.A reports/ Director of Inspection reports	Sr.DAG (A)	25/5, 25/8, 25/11, 25/2	
5.	Representations resolutions and appeals etc., to C&AG of India withheld by the Prl.A.G for the Quarter ending	Admn.I	31-3, 30-6, 30-9, 31-12	
<b>D. MONTHLY</b>				
1.	Monthly Report	A.O.Bills/ Sr.DAG (Admn.)	3rd	Item No.1 of E.B. Manual
2.	Calendar of Returns	A.O.Bills/ Sr.DAG (Admn.)	3rd	Item No.2 of E.B. Manual
3.	Report regarding CL account late attendance etc., of the members of the section	A.O (Bills)	5th	Item No.3 of annexure of EB Manual
4.	Requisition of stationery and forms	O.E.I	5th	Item No.4 of EB Manual
5.	Closing of leave control Register and issued of consolidated sanction orders	A.O.Bills/ Sr.DAG (Admn.)	5th & 20th	Item No.8 of Annexure of EB Manual. O/o No.Bills I/Genl./3-2/83- 84/14 dt.17-5-1983

1.	2.	3.	4.	5.
6.	Register of Review of pending cases	A.O. (Bills)	15th	Item No.5 of annexure of EB Manual
7.	Register for making review of Acquittance rolls (Cash section)	Sr.DAG (A)	5th	Order of Sr.DAG(A)
8.	Inspection register of service books	A.O. (Bills)	10th	GOI/MOF/DE Lr.No.3137/EG /67 of C&AG End No.1384 Tech. Admn.I 69866 dt.3-5-67
9.	Register of provisional payments of salary	A.O. (Bills)	10th	EB II/GI./ Misc./69-70. No.41, dt.29-4-1982
10.	Closing of Register of codes and manuals	A.O. (Bills)	15th	Item No.13 of Annex. of EB Manual
11.	Register of cases (Clerk)	A.O (Bills)	15th	
12.	Closing of Despatch register	A.O. (Bills)	18th	Genl. T.M.O/o No.45 dt.3-2-62 Para 86 of M.G.P
13.	Register of valuables (payment to third party by means of DDs/Crossed cheques Contingent of (cash section)	A.O. (Bills)	20th	GOI/MOF & A.Gs orders B-68, dt.28-2-68 in notes at p.6/N on maintenance of Bills Register and cash book. O.M.No.F10 (16)

1.	2.	3.	4.	5.
14.	Closing of Bills Register (Cash section)	A.O (Bills)/ Sr.DAG (A)	20th	Item No.18 of Annex. of EB Manual
15.	Register of review of Bank Drafts and DDs for salaries. Cash section (Crossed cheque Register)	A.O (Bills)	20th	DAG's order dt.8-6-67. File No.320 767-68
16.	Events Statement	Bills III	20th	DAG(A) orders vide O.O. No. EB II/Genl./ Misc 6-81
17.	Register of Review of increments	A.O (Bills)	3rd	Item No.15 of Annex. of EB Manual
18.	Register of Good and Bad work	A.O. (Bills)	25th	O.O No.III/ Admn.I/Con./ SC/118/70- 71/dt.5-2-77 O.O. No.EBI/ Admn.I/Confdl/ 8E/18/74- 75/220 dt.21-8-1974.
19.	Review of Acquittance Rolls (Review report from cash branch) (Review Remarks register)	A.O (Bills)	Last working day of month	Item No.55 P.442 of EB Manual
20.	Register of consolidated temporary receipt of remittances made by cashier to get the details from PAO(A) Challan Register	A.O(Bills)	-do-	O.O No.EBII/ Genl./8-169 Vol.II/69-76/42 dt.25-5-70. Item No.58 of EB Manual

1.	2.	3.	4.	5.
21.	Register of Non-Govt. deductions (Cashier)	Sr.DAG (A)	1st of the following month	APP XII of EB Manual
22.	Closing of undisbursed pay and allowances (UDP) (Cashier)	A.O.Bills/ Sr.DAG (A)	Last working day of the month	Item No.17 of Annex. of EB Manual
23.	P.R.S. Monthly report submitted to Sr.DAG(A) showing the amount collected during the previous month and remitted and balance available	Sr.DAG (A)	10th	G.O.I./Lr.No.F 31(32) NS
24.	Report on cases of overstayal of leave and absence in respect of S.Os and clerks (Nil report need not be sent)	Admn-I	10th	
25.	Auditors Note Book	A.O(Bills)	25th of altrna-tive month	Genl.
26.	A.A.Os Note Book	- do -	- do -	
27.	Duty List	A.O(Bills)	10th	
28.	Register for watching disposal of ITA reports/ director of Inspection reports (General).	A.O(Bills)	15th	
29.	Complaints of delays in the settlement of personnel claims	A.O(Bills)	25th	ITA/5-21 79-80/ Vol.-IV. O/o No.41, dt.30-6-81
30.	A.C Bill Regr.	B.O.	5th	E.B. Manual item 15



1.	2.	3.	4.	5.
31.	Review of T.A (To end of previous month)	Group Officer	last working day of the month	Annex 35 of EB Manual
32.	Certificate of disbursement of final payment of GPF accumulation	PAO(A)	15th	E.B. Manual
33.	Statement of sanction accorded for withdrawal and Temporary advances from GPF	DAA (P&T) Hyd	20th	Para 30 of MSO
34.	General Index Regarding	AO(A)	15th	APP V of EB Manual
35.	Submission of ledger A/cs and broad sheet of Group 'D' employees	AO(A)	5th	GOI OM NO.FS/1-9/E-5 60 dt.27-6-60
36.	Review of GPF ledger cards of Gr 'D' 10% by the GPF A/c; 10% by SO/AAO (1/3rd A/cs to be reviewed every month)	AO(A)	20th	APP V of EB Manual
37.	Court attachment Register	AO(B)	5th	
38.	E.B. crossing Register GOs/NGOs	DELETE D		
<b>E. FORTNIGHTLY</b>				
1.	Register of watching the compliance with the remarks of A.G. on the test Audit report of I.T.A on the records of Bills I Section. (General Unit)	Sr.DAG (A)	1st 15th	I.T.A. Note 5/26/ 77-78. T.R.61 dt.12-4-78
2.	Closing of Bill transit Register (Token register Cash)	A.O(B)	1st 15th	Bills.I/Genl./ 84-85 TR.149 Dt.18-10-1984

1.	2.	3.	4.	5.
<b>F. WEEKLY</b>				
1.	Closing of purport registers	A.O(Bills)	Every week letters received upto 3 working days before	Item No.1 of EB Manual
2.	Calendar of Returns	A.O(Bills)	Tuesday	Item No.4 of EB
3.	Intimation of disposal of C&AG letter/D.Os letter and complaint letters address to A.G by name to A.Gs Secretariat.	A.Gs Sectt. to DAG(A) through Bills-II as per AG orders dt.11-1-88	Monday	O.O No.A.G., A.P./ 80-81/7 dt.31-12-1980

**APPENDIX****THE CENTRAL CIVIL SERVICES (MEDICAL EXAMINATION) RULES,  
1957**

1. (1) These rules may be called the Central Civil Services (Medical Examination) Rules 1957.

(2) These rules apply to every person who is a member of a civil service of the Union or who holds a civil post under the union except railway servants as defined in Rule 101-A of the Indian Railway Establishment Code, Volume-I.

2. (1) Where the competent authority has reason to believe that a Government servant to whom these rules apply is suffering from

(a) a contagious disease or

(b) a physical or mental disability which in its opinion, interferes with the efficient discharge of his duties, that authority may direct the Government servant to undergo a medical examination within such period not exceeding one month as may be specified by it and may, if it considers it essential to do so, also direct the Government servant to proceed on leave forthwith pending medical examination. Such leave shall not be debited to the leave account of the Government servant, if the examining medical authority subsequently expresses the opinion that it was unnecessary for the Government servant to have been required to proceed on leave

(2) On the basis of the opinion expressed by the examining medical authority and subject to the provisions of sub-rule (3) the competent authority may require the Government servant either to proceed on leave or, if he is already on leave, to continue to remain on leave or retire from service.

(3) The procedure for medical examination, grant of leave and retirement from service under this rule shall be such as the President may by order prescribe.

(4) For the purpose of this rule, “competent authority” in relation to a Government servant means the authority competent to dismiss him and includes such other authority as the President may by order specify in this behalf.

NOTE: The President hereby directs that in relation to persons serving in the Indian Audit and Accounts Department in respect of whom the President is the competent authority, the Comptroller and Auditor General of India shall be the competent authority for purposes of the rule cited above.

(Govt. of India, Ministry of Home Affairs, Order No.38/11/54-Ests.(A) II dated 16-1-1958)

(5) For avoidance of doubt, it is hereby declared that non-compliance with a direction given under sub-rule(1) or sub-rule (2) of this rule will be considered a good and sufficient reason for the imposition of a penalty in accordance with the rules governing discipline applicable to the Government Servant, concerned.

3. A Government servant who has retired from service under sub-rule (2) of rule 2 may be granted such invalid pension gratuity or provident fund benefits as may be admissible to him under the rules applicable to him on the date of such retirement.

4. If any question arises relating to the interpretation of these rules it shall be referred to the Government whose decision thereon shall be final.

(Govt. of India, Ministry of Home Affairs, Notification No.38/ 11/35-Ests.(A), dated 28-12-1957)

II. In pursuance of sub-rule (3) of rule 2 of the Central Civil Service (Medical Examination) Rules, 1957, the President hereby directs as follows:

1. For the purpose of rule 2 of the Central Civil Services (Medical Examination) Rules, 1957 (hereinafter referred to as the said rules), the examining medical authority shall be

(a) a Medical Board in the case of (i) all Gazetted Government servant and (ii) those non-Gazetted Government servants whose pay, as defined in rule 9(21) of the Fundamental Rules, exceeds Rs.500 p.m.

(b) A Civil Surgeon or a District Medical Officer or a Medical Officer of equivalent status, in other cases.

2. (1) The authority directing the Government servant to undergo medical examination under sub-rule (I) of rule 2 of the said rules shall communicate to the examining medical authority all such details concerning the medical history of the case as might be available in his official record of the case and shall include a directive that the standards of physical fitness to be adopted should make due allowance for the age and length of service of the Government servant concerned.

(2) The authority directing the Government servant to proceed on leave pending medical examination under sub-rule (1) of Rule (2) of the said Rules shall also intimate the fact to the examining medical authority and require to express an opinion on the necessity for the Government servant to have been required to proceed on leave.

3. (1) If the examining medical authority finds the Government servant to be in a bad state of health and considers that a period of absence from duty is necessary in his case for the recovery of his health, it may recommend the grant of leave to him for that period.

(2) If that authority considers that there is no reasonable prospect of the Government servant recovering health and becoming fit to resume his duties, it shall record the opinion that the Government servant is permanently incapacitated for service and also give detailed reasons for that opinion.

(3) In either case the examining medical authority shall communicate its findings to the authority which directed the Government servant to undergo the medical Examination.

4. (1) A Government servant in whose case the grant of leave is recommended by the examining medical authority shall be required to proceed on leave, or, if he is already on leave, to continue to remain to leave, by the authority competent to grant him leave as soon as the findings of the medical authority become available.

(2) The leave granted under sub-rule (1) or sub-rule (2) of rule 2 of the said Rules shall be of such nature and for such period as would be admissible to the Government servant under the rules applicable to him if he had applied for the leave on medical certificate, provided that the period of leave shall not extend beyond the date of expiry of the period of the period recommended by the medical authority.

5. (1) A Government servant declared by the examining medical authority to be permanently incapacitated for further service shall be retired from service, but before the Government servant is actually retired from service, the authority which directed him to undergo the medical examination shall inform him in writing of the action proposed to be taken in regard to him indicating briefly the ground on which such action is proposed to be taken.

(2) The Government servant shall also be informed that

(a) Subject to the provisions of Supplementary Rule 233 (1) (b) and (2) or the Note below Article 827-A, C.S.R. as the case may be and any orders regarding grant of leave to persons suffering from specified diseases like tuberculosis, his retirement will have effect on the expiry of a period of one month from the date of communication unless he desires to retire from an earlier date;

(b) He may submit, if he so desires, within the period of one month, a request to be examined by Medical Review Board supported by prima facie evidence that good grounds exist for doing so; and

(c) if he prefers a request for examination by a Medical Review Board, he shall be liable to pay the fees prescribed under paragraph 7.

(3) For the period from the date of the communication upto the date of retirement under paragraph 6, the rules applicable to his post or service as if he had applied for leave on medical certificate.

6. On receipt of an application for review, the competent authority shall take steps to constitute a Special Review Board in consultation with the Administrative Medical Officer of the State. If the Review Board confirms the opinion of the examining medical

authority, the retirement of the Government servant shall, subject to the provisions of S.R.233(1)(b) and 2) be effective from the date on which the decision is communicated to the Government servant. If on the other hand, the Review Board recommends grant of leave to the Government servant, action shall be taken as provided in paragraph 4.

7. The entire expenditure incurred in assembling the Review Board shall be borne by the Government, provided that the Government shall be required to pay a prescribed fee which shall be refunded if the Government servant is not retired as recommended by the examining medical authority.

(Govt. of India, Ministry of Home Affairs, Order No.38/1/154-Ests (A) - I dated 6-12-1957)

III. I.(a) The leave granted will not count as duty for the purpose of earning leave.

(b) It will be regulated under F.R.26(b) for the purpose of increment only in the case of permanent Government servants.

(c) It will be allowed to count for pension without bringing it within the purview of Articles 407 and 408 of C.S.

2. As regards the question of emoluments to be admitted during such period, it has been provided in para 4(2) of the Order, dated the 28th December 1957, that the leave shall be of such nature and for such period as would be admissible to the Government servant under the rules applicable to him, if he had applied for the leave on medical certificate. The emoluments will, therefore, be the leave salary as admissible during such leave.

(Govt. of India, Ministry of Home Affairs, Lr.No.38/2/54-Ests(A) - dated 16-2-1959)

**CALENDAR OF RETURNS OF BILLS-II SECTION (AUDIT-I)****RETURNS DUE TO OUTSIDE AUTHORITIES**

<b>Sl. No.</b>	<b>Name of return</b>	<b>To whom due</b>	<b>When due</b>	<b>Authority</b>
<b>1.</b>	<b>2.</b>	<b>3.</b>	<b>4.</b>	<b>5.</b>
<b>(A) ANNUAL</b>				
1.	Annual statements Re: Unused air tickets.	C&AG	15th June	CAG Lr.128 Ad.II/ 4859 dt.12-10-69 CAG 710/GE 1/191/61 Dt.9-12-61 file 3-22-P.771. 'NIL' Returns need not be sent.
<b>I.B</b>	<b>HALF-YEARLY</b>			- NIL -
<b>I.C.</b>	<b>QUARTERLY</b>			- NIL -
<b>RETURNS DUE WITHIN THE OFFICE</b>				
<b>II.A. ANNUAL</b>				
1.	Annual attestation by N.G.Os in the service book.	A.G	30-9	C&AG's Lr. No.2873/ N1 68-81 dt.20-9-1982
2.	Certificate of entry in the calendar of returns	B.O.	2-4	Annexure 35 of EB Manual
3.	Delivery of old records	O.E.IV	5-6	- do -
4.	Certificate of regarding verification of books	B.O.	31-3	- do -



1.	2.	3.	4.	5.
5.	Special instructions regarding preservation of old records. (Recommendations 32)	O.E.IV	31-5	O.EI/GAI/83-84/Dt.28-11-83. O.O.15
<b>II.B. HALF-YEARLY</b>				
- NIL -				
<b>II. D.B. 1 MONTHLY</b>				
1.	Auditors Note Books	A.O.	25th of alternative month	EB Manuals
	i) P.B. I			
	ii) P.B. II			
	iii) T.A. I			
	iv) T.A. II			
	v) T.A. III			
	vi) T.A. IV			
	vii) L.T.C			
<b>II.E. MONTHLY</b>				
1.	Calendar of Returns	Admn.I	3rd	EB Manuals
2.	Late Attendance Report	B.O.	5th	- do -
3.	Requisition for stationery	O.E.I	5th	- do -
4.	Register of pending cases	B.O.	5th	- do -
5.	Duty List.	B.O.	5th	- do -
6.	10% check of S.Bs by B.O.	B.O.	10th	- do -
	i) P.B. I			
	ii) P.B. II			
7.	Register of provisional payments (to members of this office)	B.O.	5th	- do -

1.	2.	3.	4.	5.
8.	Register of codes and Manuals	B.O.	5th	- do
9.	Register of watching of sub-vouchers	B.O.	15th	Orders of Sr.DAG Dt.16-5-1975 on ITA File
10.	Despatch Registers	B.O.	18th	Para 86 of MGP O.O TM 45 dt.3-12-1962
	i) P.B. I			
	ii) P.B. II			
	iii) T.A. I			
	iv) T.A. II			
	v) T.A. III			
	vi) L.T.C			
11.	Increment Register	B.O.	20th	EB Manuals item 15
	i) P.B. I			
	ii) P.B. II			
12.	Bill Register (T.A & contingent)	B.O.	20th	- do -
13.	Review of Tour advances (to end of previous month)	Group Officer	Last working day of the month	
	i) T.A. I			
	ii) T.A. II			
	iii) T.A. III			

1.	2.	3.	4.	5.
14.	Review of Transfer T.A.	B.O.	Last working day of the month	EB Manual
	i) T.T.A. Inward			
	ii) T.T.A. Outward			
15.	Register of cases	B.O.	5th	
16.	Register of Good and Bad work	B.O.	25th	
17.	Test Audit Reports of I.T.A	Sr.DAG/ I.T.A	15th	Remarks of A.G. of I.T.A report dt.12-4-68
<b>II.F. FORTNIGHTLY</b>				
1.	Leave Control Register	B.O./ Sr.DAG (A)	5th 20th	O/o No.14 Dt.24-5-83
	i) P.B. I			
	ii) P.B. II			
<b>II. WEEKLY GENERAL PURPORTS</b>				
1.	C&AG & Urgent	B.O.	5th & 20th	
2.	D.O. Letters	B.O.	5th & 20th	
3.	Representations	B.O.	5th & 20th	

1.	2.	3.	4.	5.
4.	Units purports	B.O.	5th 20th	
	i) P.B. I			
	ii) P.B. II			
	iii) T.A. I			
	iv) T.A. II			
	v) T.A. III			
	vi) L.T.C			
5.	Calendar of Returns	A.O.	Every Tuesday (Closed to end of previous Friday)	Item No.4 of EB Manual

**CALENDAR OF RETURNS OF BILLS-III SECTION  
(AUDIT-I)**

Sl. No.	Name of return	To whom due	When due	Authority
1.	2.	3.	4.	5.
<b>(A) SECTION-II/ANNUAL</b>				
1.	Returns of I. Tax deductions	Bills-I for consolidation	15th April of every year	Item II Appx.II of EB Manual
<b>(B) HALF-YEARLY</b>				
1.	Review of HBA recoveries from IA&AS officers	CAG	1st April 1st Sept	CAG Lr.No. 7241 GE.II/Misc./HBA Dt.Nil
<b>(C) QUARTERLY</b>				
1.	Register of good and bad work to the Branch Officer & Group Officer.	DAG (Admn.)	25/3, 25/6, 25/9, 25/12	O.O.No.EBI/Admn.I/Confdl /8C-18/70-71/12 Dt.5-2-71 & O.O.No.EBI/Admn./Conf./8 -C/16/74-75/220 Dt.21-8-1974.
2.	Quarterly progress Report on the progressive use of Hindi	A.O (Admn.)	15/4, 5/7, 5/10, 5/1	O.O.No.EBI/HTS/9-1/77-78/ 609 dt.27-3-85
3.	Material for Quarterly arrear Report	Admn (I)	5/4, 5/7, 5/10, 5/1	
4.	Transfer of old records to O.E. IV Section		30/1 30/9, 31/12, 31/3	

1.	2.	3.	4.	5.
5.	Representations, Resolutions and appeals etc., addressed to CAG of India by AG for the Quarter ending	Admn.I	30/6, 30/9, 31/12, 31/3	
<b>MONTHLY</b>				
1.	Green Book	AO/ DAG(A)/ AG	3rd	Annexure 35 of EB Manual
2.	Calendar of Returns	DAG(A)	3rd	- do -
3.	Late Attendance	A.O	5th	- do -
4.	Requisition for stationery/ Forms	O.E.I	9th/10th after 25th through DAG for Spl. Indent	
5.	Register of pending cases	A.O	5th	Annexure 35 of EB Manual
6.	Register of codes & Manuals	A.O	5th	- do -
7.	Despatch Register			
	Auditor I Auditor II Auditor III Auditor IV GOs Unit T.A. Unit. RTF Unit	A.O	18th	
8.	Complaints cases pending over 6 months (Rep. from Govt. Servants)	I.T.A	25th	I.T.A.O.O. No. 521/62 70/ Vol.II/1202. dt.13-1-1972

1.	2.	3.	4.	5.
9.	Review of outstanding transfer advances to the end of previous month <u>Outward</u> Inward. (T.A. Unit)	A.O	Last working day of the month	Annexure 35 of the EB Manuals
10.	Review of outstanding L.T.C advances to the end of previous month. (TA Unit)	Sr.DAG (A)/A.G	- do -	- do -
11.	Review of outstanding tour advance granted to the end of previous month. (T.A. Unit)	- do -	- do -	- do -
12.	Register of good and bad work	A.O.	25th	EBI/Admn. Confl./8C-18/70-71/12. dt.5-12-1971
13.	Register of duty list	A.O.	5th	Para 511 of EB Manual
14.	Monthly review of service books by Assistant Audit Officers (10%)_	A.O	10th	Item 19 Appendix 1 of EB Manual
15.	Receipt of recoveries due from foreign employer in r/o deputationists	A.O	15th	G.O.I./OM No.F.23(5) E.II/A/80MF Dept. of Expn. dt.5-2-81 Recd., through CAG C.No.X-TA/I/SI.No.306/TA.I/40-81/ dt.30-3-1981 circulated vide Bills-I. Genl./81-82.

1.	2.	3.	4.	5.
16.	Assistant Audit Officers Note Books	A.O.	25th of alter- native month	
17.	Review of Increment Registers  Auditor I Auditor II Auditor III Auditor IV GOs	A.O.	5th	
18.	Auditors Note Book  Auditor I Auditor II Auditor III Auditor IV GOs Unit T.A. Unit. RTF Unit			
19.	Monthly schedules of rent recoveries made.	Welfare	5th	Bills I/Genl.36-81 dt.17-11-82
20.	Register of provisional payments	A.O	10th	EB II/Genl./ Misc./69-70/4 dt.29-4-70. Item No.20 Appdx.I.EB Manual II Edition 1976
21.	Register of Bills (closing to be submitted)	A.O.	20th	EB Manual
<b>E.</b>	<b>FORTNIGHTLY</b>			
1.	Register of watching compliance by sections on the remarks of AG on ITA paras.	D.A.G	1st 15th	DAG's Orders O.O.No.37, dt.28-6-76



1.	2.	3.	4.	5.
2.	Leave Control Register  Auditor I Auditor II Auditor III Auditor IV GOs	B.O/ DAG (A)	5th	
<b>F.</b>	<b>WEEKLY</b>			
1.	Purport Register  Auditor I Auditor II Auditor III Auditor IV GOs IA&AS TA D.O  Register of complaints Register of Telegrams G.Os, T.A Bills Purport Register Register of valuables Urgent letters G.O.I. letters (Index)	A.O.	Every Monday	
1.	Intimation of disposal of CAG letters/DO/ complaints etc., to the end of previous Wednesday addressed by name to AG	(Bills for consolidat ion, DAG(A) AG., Sectt.		AG,API/80/81/ O.O.No.7, Dt.31-12-81
	<b>SECTION -III</b> <b>ANNUAL</b>			
	Statement of classified test of Gr. "A" officers	Hqrs. office	1st July of every year	

1.	2.	3.	4.	5.
<b>(B) HALF-YEARLY</b>				
1.	CEA to Govt. employees verification of certificates by Govt. servants availing the concessions due from Govt. servants to the end of July and January	From the Govt. servants who claim CEA	<u>IAug.</u> IFeb	GOI/OM No.F 10/(A) Estt./ 8(M)/60 Dt.30-1-62. Min. of Fin. Dept. of Expenditure.

**CALENDAR OF RETURNS OF ADMN (AUDIT-II)**  
**Section-I - Annual Returns to be sent to outside Offices**

Sl. No.	Name of return	To whom due	When due	Authority
1.	2.	3.	4.	5.
1.	Proposals for continuance of Temporary post of A.O.	C&AG	10/2	
2.	Gazetted staff proposals Group-B Officers	- do -	30/8	
3.	Staff proposals for inclusion in RE + BE	- do -	20/8	
4.	Census of Central Govt. Employees distribution according to pay ranges	REE	30/4 15/7	CAG Lr. No.1331/BRS/ 147-77 dt.15-7-1977 REEs Lr. No.NCH I 8 MI 2157/ 1990 900 50 dt.24-6-1991
5.	Commercially qualified staff as on 1st January as ICWA I	C&AG	5th Jan.	
5(a)	Targets and Achievements	C&AG	10/2 15/2	
6.	Surrenders & Reappropriations statement	C&AG	10/2 15/2	
7.	Loans and Advances by Central Govt. grant - 40 MH 7610 RE+BE	C&AG	15/10	
8.	Actuals of expenditure under loans during the years	C&AG	20/5	
9.	Staff proposals for inclusion in RE for the current year and BE for the ensuing year	- do -	25/7	

1.	2.	3.	4.	5.
10.	Final Review of Expenditure in r/o 2016-Audit	C&AG	25/8	
11.	Final sanction for conversion of temporary posts into permanent ones	- do -	April	
12.	Completion certificates regarding writing up of CRs for all cadres	C&AG through AG I	31/7	
13.	Publicity expenditure of all the Ministries Departments for RE+BE	Director of Advertising and Visual publicity, New Delhi	30/9	CAG Cir. No. 674-IV II-40 - 83 Dt.30-3-83
14.	Preparation and submission of RE+BE	C&AG	30/9	
15.	Annual statement of expenditure of HBA	OI Min of W&A, New Delhi	7/9	
16.	Conversion of Temporary posts of AOs into permanent	C&AG	30/4	
17.	Submission of Immovable property return of AAO/AOs(Comml) IA&AS Officers	C&AG	15/2	
18.	List of appeals to CAG withheld by A.G.	C&AG	30/4	CAG Cir. No. 1588-NGE I/164-64 Dt.7-9-64 Dt.7-9-64 and Cir No.16/NGE/1994 No.70/NGE Misc 13/94 Dt.4-3-1994

1.	2.	3.	4.	5.
19.	Grant of increments on passing of Rev. Audit Exam for SOs (Comml.)	C&AG	Month following the month in which results are declared	No.291-NI/51-92-NGE/6/1993 Dt.17-3-1993
20.	All India Seniority lists of Sr.AO/AOs/AAOs/SOs (Comml) as on 1-3-1996/ Information regarding pay Sp.pay, DNI as on 1/3 of every year	C&AG	10/3	C&AG's Lr.No. 324/CA I/146/95 Dt.19-4-1996
<b>SECTION-I</b>				
<b>HALF-YEARLY</b>				
1.	Returns regarding sanction accorded by A.G. for conveyance allowance to staff.	C&AG		
	i) Sanctions issued from 1st Jan. to 30th June.		15th Jan/ 15th July	
	ii) Sanctions issued from 1st July to 31st December. (Nil reports need not be sent)			
2.	Statement of Officers drawing pay above Rs.1250/- for giving invitations of Independence and Republic day celebrations.	State Govt.	25/7	Lr.No.1721- poll.A 7/3 Dt.17-7-1971
3.	Sanction of special casual leave by Heads of Department.	C&AG	10/7 10/1	

1.	2.	3.	4.	5.
<b>SECTION-I-C QUARTERLY</b>				
1.	Information regarding actual expenditure on various types of allowances	Pay Research Officer Dept. of Econo- mics Min. of Fin. New Delhi	30/4 31/7 31/10 31/1	C&AG No.416 BRS 37-68 dt.20-3-1968
2.	Quarterly returns regarding actual expenditure incurred on Deputation sent abroad (other than those sent on Training abroad) Nil report need not be sent.	C&AG	20/4 20/7 20/10 10/1	CAG No.7205: GR I 233-72 Dt.15-9-1972
3.	Quarterly statement showing the position of civil suits/ writ petitions Applications filled by serving/retired State Govt. employees other persons not belonging to IA&AG filed against Govt. where in CAG/AG/ Dir. of Audit has been impleaded as one of dependents/respondents	CAG through CASS (Au)II Coordn. Section	3/4 3/7 3/10 3/1	CAG No.405- IC 71-86 Dt.18-7-1986 Cir No.56- NGE. 1986 (Circulated by CASS (AO)II/ Coord/III/22- 7/86-87 Dt.8/86
4.	Statement furnishing information on complaints received	C&AG	15/4 15/7 15/10 15/1	D.O.No.996- NI 25-88 Dt.6-10-1989
5.	Statement of expenditure of HBA	C&AG	15/10 15/1 15/3	CAG 3633 BRS/56-9 Dt.11-12-1989
6.	Quarterly arrear report	CASS Coordn	5/4 5/7 5/10 5/1	

1.	2.	3.	4.	5.
<b>SECTION-I-D</b>				
<b>MONTHLY</b>				
1.	Statement regarding control over expenditure on account of Group-B and N.G Estt. & the charges	C&AG	to end of June to be sent from 10th July onwards (10th of succeeding month)	
2.	Monthly statement of expenditure under the Head 7610: Loans & Advances to Govt., servants (8.62/2-73) 1st statement to the end of September is due on 15th October.	C&AG	15th from October onwards	
3.	Sanctioned strength and Men in position	C&AG	10th of every month	
<b>SECTION-II 'A' ANNUAL RETURNS TO BE FURNISHED TO OTHER OFFICERS</b>				
1.	Surrender and reappropriation statement	A.G	1/2	
2.	Submission of immovable property return of AOs/ AAOs	A.G	15/2	
3.	Proposals for continuation of NG Staff for the next year	A.G	15/2	
4.	Register of good and bad work done by the staff (extract to be sent)	Sr.DAG (A)	31/3	Para 10 29 of EB Manual 2556- NGE III/21-67 dt.17-12-1978

1.	2.	3.	4.	5.
5.	Certificate of entries in calendar of returns	A.O	2/4	Para 5.7 of MGP
6.	Renewal of Fidelity to guarantee of insurance policy of Cashier and Asst. Cashier	A.O.	1/3	Para 14 36 of EB Manual
7.	Indent of Standard Forms	O.E	Nov	Para 10 28 of EB Manual
8.	Report regarding insurance policies in r/o House construction out of HBA	A.G	15/6	
9.	Finalisation of cases of issue of Merit certificates	A.G	30/6	
10.	Calling for recommendations of Group officers for issue of Merit certificates (Group officers may be asked to furnish report by 30th April)	Sr.DAG (A)	15/4	O.O.No.OE.I Admn./ Confl 80.18/74-75/220 Dt.21-8-1974
11.	Delivery of old Records to Records Branch	OR Branch	10/6	Para 12 11 of MGP
<b>SECTION-II 'B'</b>				
<b>HALF-YEARLY</b>				
1.	Review regarding continuance in the same section for over 5 years (CAG NGE/92/87) Dt.17-11-87	Sr.DAG (A)	10/1 10/7	
2.	Digest of important interesting cases	Co-ordination Section	15/4 15/10	CAG Lr. No.14-41/A-78-68 dt.20-9-1988
<b>SECTION-II 'C'</b>				
<b>QUARTERLY</b>				
1.	Register of good and bad work	Sr.DAG (Admn.)	25/4 25/7 25/10 25/1	Para 10.29 of EB Manual 2556-NGE III/21-67 Dt.17-12/1970



1.	2.	3.	4.	5.
2.	Report regarding incorporation of corrections to EB Manual	AO/ Sr.DAG (A)	5th April, July, Oct., Jan.,	Para 56 of MSO(A) Vol.I
3.	Reports regarding correction to MGP	AG/DAG (A)	15/5 15/8 15/11 15/2	Para 56 of MSO(A) Vol.I
4.	Submission of quarterly progress Report regarding Hindi	Hindi Section	5/4 5/7 5/10 5/1	6 HA/18-88 dt.5-1-1990 of Hqrs.
5.	Material for quarterly D.O. to CAG	Secy. to AG	5/5 5/8 5/11 5/2	AG(Au)II Sectt. Note dt.2-4-1985
6.	Maintenance of control Register for  1) HBA  2) MCA	  Sr.DAG (A)  Sr.DAG (A)	  5.4 5/7  5/10 5/1	
<b>SECTION-II-D</b>				
<b>MONTHLY</b>				
1.	Issue of Congratulatory messages to the retired staff	Sr.DAG (A)	1st	Para 11.40 of EB Manual DAG Orders dt.7-1-61 in File B-146
2.	Monthly Report	AO/DAG (A)	3rd	Para 5.11 of MGP
3.	Calendar of Returns	A.O	3rd	Para 5.1 of MGP
4.	Report regarding late attendance of staff	A.O	5th	Para 2.10 of MGP

1.	2.	3.	4.	5.
5.	Certificate of completion of Index sheets staff (to end of last day of previous month)	AO/ DAG(A)	5th	Para 4.10 of EB Manual
6.	Register of Codes and Manuals	A.O.	15th	Para 4.5 of MGP
7.	Correction of MSO(A)	A.O	15th	Para 56 of MSO(A) Vol.I
8.	Requisition for stationery and forms	OE (Section)	17th	Para 10-8 of MGP
9.	Events statement	Bills Section	23rd	Para 14.3 of EB Manual
10.	Register of Good and bad work of staff	A.O	25th	Para 10-28 of EB Manual CAG Lr.No.2556 NGE VII 21- 67 Dt.17-12-1970
11.	Closing of Despatch Registers	A.O	18th	Para 3.61 of MGP
12.	Complaints of delays in settlement of personal claims	Coordn. Section	25th	
13.	Report regarding receipts and Disposal of HBA cases	A.G	5th	
14.	Closing of subsidiary recoveries register relating to HBA	A.O.	5th	
15.	Review Report of Register of completion report insurance policies	A.O	15th	Para 18.26 of EB Manual
16.	Site Advance Register and sale deeds due/including Ready built houses	A.O	10th	- do -
17.	Monthly review of activities of Admn. Group in Field Officers	A.G	15th	

1.	2.	3.	4.	5.
18.	Duty list Register	A.O	5th	Para 5.43 of MGP
19.	Control Register for HBA, MCA	A.O	5th	Hqrs Cir. No.34-TA-I 83 No.1548-TA I 68-83 Dt.5-12-1983
20.	Information regarding old records sent to old records Branch	Sr.DAG (A)	25th	Prl.AG(A)I/ OE I/EA I/O.O. Dt.9-7-1996
<b>SECTION - II - E FORTNIGHTLY</b>				
1.	Extract of Telex/Telegrams Register (For Admn, Bills-I, II, III and OE Sections)	A.G	10th/ 15th	
2.	Clearance of old Records	A.G	10th/ 25th	AG DO No.6/ Dt.20-6-1972
3.	Register of pending cases	AO/ Sr.DAG (A)	10th/ 25th	Para 2.61 of MGP

**CALENDAR OF RETURNS OF BILLS-I SECTION  
(AUDIT-II)**

Sl. No.	Name of return	To whom due	When due	Authority
1.	2.	3.	4.	5.

**SECTION-I A. ANNUAL**

**RETURNS TO BE SENT TO OUTSIDE AUTHORITIES**

1.	Statement of Income Tax deductions from the pay bills	I.T.O., salary	31st May	
2.	Acknowledgement of Permit. advances	Audit Office PAO/ CAG	15th April	
3.	Certificate of completion of attestation of service books	A.G	30th Sept.	CAG Lr. No.NGE/103/1 982/No.2873/ N3/688 Dt.20-9-1992
4.	Annual verification of services of CL.II officials and NGOs.(SBs & SRs)	A.G	31st July	
5.	Particulars regarding CGEIS Hq/M8/AU II/2/80/111/133 Dt.4-3-1996	A.O	30th June	

**B. HALF-YEARLY**

- NIL -

**C. QUARTERLY**

1.	Statement of pension and other retirement benefits i.e., GPF/CPF (as for as Bills-I of AG AU-II is concerned) to end of. (1st Jan., 30th June, 30th Sept., 31st December)	Admn.III AG(A)I	31st March, 30th June, 30th Sept., 31st Dec.	
----	---	--------------------	---	--

1.	2.	3.	4.	5.
2.	Statement of pay Roll savings scheme.	G.O.I.	1st Jan, 1st April, 1st May, 1st Oct.	
3.	Disbursements of Rs.10,000 made be State and Central Govt. to the contractors, suppliers and other non-officials	The Commr. of income Tax Hyd. A.P.	15th April, 15th July, 15th Oct., 15th Jan.	

#### SECTION- II - ANNUAL

#### RETURNS TO BE FURNISHED TO OTHER SECTIONS BOs WITHIN THE OFFICE

1.	Certificate of entries items of old calendar of returns in the new one.	B.O	2nd April	Para 26 of MGP Item Nos of Sn IIA of Annexure 15 (EB) Manual.
2.	Issue of receipts in TR 22A for I.T. deduction	To all officially	31st May	
3.	Delivery of old records to old record section	Old record section	15th June	
4.	Indent for standard forms	stationery branch. OE Section	15th Nov.	
5.	Annual statement of credit and Debits relating to GPF A/Cs of CL.IV employees	PAO(A)	15th June	
6.	Communications on figures for interest on GRF A/c of CL.IV employees	- do -	15th May	

1.	2.	3.	4.	5.
7.	Issue of Annual Accounts Statements to CL.IV employees GPF	B.O	31st July	
8.	Office orders for attestation of SBs by Govt. servants	To all sections	1st July	
9.	Certificate of acceptance of HBA/MCA balances by Govt. servants	P.A.O	15th March	
10.	Report of list of books with verification as on 31st March	O.E.	10th April	
11.	Indent for P.B.Rs		1st Feb	
12.	Note for Honorarium for opening of PBRs	A.G.	1st March	
13.	Allotment of Bills No.	B.O		
14.	Opening of PBRs and attestation of entries.	B.Os	10th March	
15.	Statistics to serve as fair Index	<u>CTMI</u> CASS (Au)II Coordn	10th Sep.	
16.	Statement for acceptance of HBA/MCA balances	<u>B.O.</u>	15th Feb	
17.	<b>INCOME-TAX</b>			
	I. Office orders calling for date I.T.	All sections	1st Nov.	
	II. Note for assistance for check of I.T. returns.	RAIT Hqrs	1st Jan	
	III. Check of I.T. Returns received/ not received	DAG	1st Feb	
18.	Report regarding distribution of GPF A/c slips GOs and NGOs	B.O	31st July	

1.	2.	3.	4.	5.
19.	O.O.. calling for GPF pass books of Gr.D officials	B.O.	1st July	
20.	Indent for HBA, MCA sheets for preparation of O/s balances as on 31st March	O.E.	1st Feb	
<b>HALF-YEARLY</b>				
1.	Review of Indebtedness	A.G	15th June/ 15th Dec.	
2.	Physical verification of service books of A.O	A.O/DAG	1st July, 1st Jan.	
3.	Detailed check of cash book (one month in every half year by SO/AAO)	DAG	1st Jan and 1st July	Hqrs. Lr. No.958-Admn- I/58-53 dt. 4-6-1953
<b>C. QUARTERLY</b>				
1	Review of over time allowance	A.G	15th April, 15th June, 15th Sep., 15th Dec.	
2.	Quarterly progress regarding use of Hindi by Central Govt. offices of Non-Hindi speaking schemes.	Admn. Sn	5th April, 5th July, 5th Oct. 5th Jan.	

1.	2.	3.	4.	5.
3.	Efficiency bar cases due on April to June, July to Sept., Oct. to Dec., Jan. to March	Sr.DAG/ AG	1st March, 1st June, 1st Sep., 1st Dec.	
4.	Quarterly Arrears report.	CTM/ CASS (Au)II Coord.	3rd July, April, Oct., & Jan.	
5.	Register of good & bad	DAG (Admn.)	25th March, 25th June, 25th Sept., 25th Dec.	
6.	Calendar of Returns Para 20 of MSO (Admn)Vol.I	CASS Coordn	7th April, 7th July, 7th Oct., 7th Jan.	
<b>D. MONTHLY</b>				
1.	Monthly report (Green Book)	DAG (Admn.)	3rd of every month	
2.	Calendar of returns	- do -	3rd of every month	Para 120 of M.G.P
3.	CL A/c late attendance of the members of section	B.O	5th of every month	
4.	Requisition for stationery and forms	O.E.		Para 274 of MGP



1.	2.	3.	4.	5.
5.	Closing of leave control Register	D.A.G (Admn.)	3rd of every month	Item 806 Annexure to EB Mannual GOs, AAOs, SOs, Sr.DAGs, Clerks, Gr. 'D', T.G.P.
6.	Punishment Register	B.O.	5th of every month	Para 48 of MGP. Item 9 of Annex. to EB Mannual
7.	Register of pending cases.	- do -	5th of every month	Item 5 of Annex. to EB Mannual
8.	Register of marking review	DAG (Admn.)	5th of every month	
9.	Register of court attachment orders. I. Cash, II. General	- do -	20th of every month	Para 44 of MGP
10.	Register of Service books.		10th of every month	10.15 of Mannual of Establishment
11.	Register of provisional payments	B.O	15th of every month	(12) FR 72 GOI decision GOI M(77F)
12.	Register of codes and Mannual	- do -	15th of every month	Memo No.7 (15) EIII (A) 64 dt.1-4-65 (13) Para 45(b) of MGP
13.	Register of cases	- do -	- do -	Para 100 of MGP
14.	Register of Good and Bad work	B.O	25th of every month	

1.	2.	3.	4.	5.
15.	Complaints Register	B.O	20th of every month	
16.	Transmission of Acquitt. Roll by cashier to re-cashier to reviewing SO/AAO	B.O	15th of every month	
17.	Closing of Despatch Register	B.O	15th of every month	
18.	Register of Demand drafts for salaries etc., of R.A. sections	B.O	3rd of every month	
19.	Register of review of increments	B.O	5th of every month	
20.	Receipt of Acquitt. Rolls from section	From Section to Bills-I	18th of every month	
21.	S.O/AAOs note book	B.O.	3rd of every month	
22.	Events statements	Bills-II	20th of every month	
23.	D.C.B. Register of QRS	DAG(A)	25th of every month	
24.	Review Report on A.C. Rolls	- do -	- do -	
25.	Register of undisbursed Pay & Allowances. I. As on last day. II. Pay day	- do -	2nd of every month	

1.	2.	3.	4.	5.
26.	Register of consolidated Temp. receipts or remittance made by cashier (Challan)	B.O	Last working day of month	
27.	Duty Register	- do -	5th of every month	
28.	Register or watching receipt and vouchers and contingent Bills.	-- do -	Last working day of every month	
29.	Register of abstract Contingent Bills.	- do -	10th of every month	
30.	Ledger and Broad sheets of GFR A/c of Gr.D employees.	- do -	5th of every month	
31.	Register of W1/Ds utilisation certificate from GOs and NGOs	B.O	20th of every month or to end of previous month	
32.	Review of GPF ledger of Group 'D' (1/3 of the A/cs to be revised)	B.O	5th of every month	
33.	Register of sanction of C.E.A to staff. (Monthly from January to June)	- do -	5th of every month	
34.	Bank Co-op. Housing Society demands	Bills-I (from Bank)	1st week of every month	
35.	PRS and LIC demands	Bills (Cash Section)	22nd of every month	

1.	2.	3.	4.	5.
36.	Short drawal list	From cash to Bills-I	8th of every month	
37.	Monthly Review activities of Admn. group (regarding EB writing of C.R. Pension cases of staff, Personnel claims representation etc., for the preceding month).	Admn. Sn	10th of every month	
38.	Closing of Bills Register.	DAG(A)	10th of every month	
39.	Calendar of Returns for review.	CASS (Au)II Coord. Cell	16th of every month	
40.	Circulation of demand certificate for staffing retiring in the month.	OE, Admn. etc.	1st of every month	
41.	No. Demand Certificate for staff retiring in the month.	AG.I (Admn. III/ Pension)	16th of E.M	
42.	Approval for GPF and CG EG is in r/o persons relating in the month.	Retiring staff	1st of E.M	
43.	Schedules of rent recovery for staff quarters.	Welfare section	3rd of E.M	
44.	EB crossing Register.	- do -	1st of E.M.	
45.	Pay bills Register.	- do -	3rd of E.M	
46.	Note for disbursements of salaries (Honorarium)	A.G.	26th of E.M.	
47.	Salary slips of GOs.	- do -	- do -	

1.	2.	3.	4.	5.
48.	DDs for salaries of DAG (P) R.A. Sections.	DAG(P) RA Section	25th of E.M.	
49.	Register of office orders.	B.O.	3rd of every month	
50.	Register of claims of relating staff.	- do -	1st of E.M.	
51.	Clerks of GPS A/c of Gr.D due to retire in the month.	- do -	5th of E.M.	
52.	OUTSTATION PAY BILLS			
	I. DAG(P)/RAOs	RAO	15th of E.M.	
	II. Wages of water Boys casual.	RAO	- do -	
53.	Pay Bills.	PAO	22nd of E.M.	
54.	Reconciliation of GPF (Form VI) with PAO.	B.O	5th of every month	
55.	Returns of old Records requisition by section to old records section.	B.O.	10th of every month	
56.	Verification of cash.	- do -	31st of every month	
57.	Note for O.T. for cash Section	- do -	26th of E.M	
58.	Office copies of Bills.	Bills-I (from cash)	14th of E.M.	
59.	Register of remittance of pay of staff on Inspection.	B.O.	7th of E.M.	
60.	Auditors note book.	B.O.	25th of E.M.	

1.	2.	3.	4.	5.
61.	Settlement of GPF, CGFGIS, encashment of leave salary covers due to the pensioners in r/o officials retiring on superannuation and officials died while in service report to AGI, GPF bill report.	AGI.	5th of E.M.	
<b>WEEKLY REPORT REGISTER OF</b>				
1.	CAG/GOI			
2.	D.O.			
3.	Cash			
4.	Valuables.			
5.	Telegrams.			
6.	GOs			
7.	A.A.Os - Pay			
8.	S.Os & DAG(P) - Pay			
9.	Clerks-Pay			
10.	Group-D - Pay			
11.	G.P.F			
12.	Contingent.			
13.	Medical.			
14.	General.			
15.	R.T.F.			
16.	Urgent			
17.	Outstanding Paras of I.T.A		Every Monday	
18.	Calendar of Returns	B.O	Every Monday	

1.	2.	3.	4.	5.
19.	Register of cheques encashed.	B.O.	As and when enclosed (daily)	
20.	Cash Book.	- do -	On all days of Cash transactions	
21.	Verification of cash	- do -	Last day of the week (Every Friday)	
<b>BI-WEEKLY</b>				
1.	Bill transit Register (in form CAG-10 (TR-28-c)	B.O.	Monday & Tuesday	
2.	Outstanding paras of ITA (Double entry vide page No.26/item No.17)	A.G.I		

**CALENDAR OF RETURNS OF BILLS II (AUDIT-II)****SECTION-I****RETURNS TO BE SENT TO OUTSIDE AUTHORITIES**

<b>Sl. No.</b>	<b>Name of return</b>	<b>To whom due</b>	<b>When due</b>	<b>Authority</b>
<b>1.</b>	<b>2.</b>	<b>3.</b>	<b>4.</b>	<b>5.</b>

**A. ANNUAL**

<b>1.</b>	Annual statement Regarding cancellation of unutilised Air tickets. (Nil statements need not be sent.) (vide CAGs Lr.No.710/GE/7/191/61 file No.3-22, D/171)	CAG	15th Jan.	CAG-128/ Admn.II/485-9 dt.12-10-69
-----------	--	-----	-----------	--

**B. HALF - YEARLY**

- NIL -

**C. QUARTERLY**

- NIL -

**SECTION-II****RETURNS TO BE FURNISHED TO OTHER SECTIONS. B.Os ETC.****A. ANNUAL**

<b>1.</b>	Certificate of entries of items of old calendar of returns in the new one.	B.O.	2nd April	Para 5.7 of MGP
<b>2.</b>	Delivery of old records to records section.	Old records	15th June	Para 12.11 of MGP
<b>3.</b>	Indent for standard forms.	OE Section	15th Nov.	Para 10.28 of EB Manual
<b>4.</b>	Report of Annual verification of SBs (verification of services)	A.G	31st July	Item 10.13 of EB Manual
<b>5.</b>	Report of attestation of SBs by Govt. servants.	A.G.	30th Sept.	



1.	2.	3.	4.	5.
6.	Register of good and bad work.	DAG	25th April	Para 10.29 of E.B. Manual
7.	Report of list of books with verification as of 31st March.	O.E. Section	10th April	Para 9.3 of MGP
8.	Annual certificate of existence of pocket calculators	O.E. Section	31st March	A.G (Audit)II/ O.E TR 46 dt.30-4-1981
9.	Circular for TA bills for February & March.	All GOs Inspection parties	1st Feb.	
10.	Statistics to serve as fair index.	CASS Co-ordn.	10th Sept.	Para 5.54 of MGP
11.	Furnishing of material for Audit Bulletin in respect of Part-IV and V	CASS Co- ordn		
<b>B. HALF-YEARLY</b>				
1.	Certificate of existence of MSO (T) Vol.I & II. Admn.II Secret Memo of instructions	Not supplied to this section	7th Jan. 7th July	Para 4.13 of MGP
<b>C. BI-MONTHLY</b>				
1.	Auditors Note book.	B.O.	25th April, June, Aug. Oct. Dec. Feb	Para 5.18 of MGP TA I TA II TA III TA IV
<b>D. MONTHLY</b>				
1.	Monthly report.	Sr.DAG (A)	3rd	Para 5.11 of MGP
2.	Calendar of returns.	- do -	3rd	Para 5.1 of MGP
3.	CL and late attendance.	B.O.	5th	Para 2.10 of MGP

1.	2.	3.	4.	5.
4.	Requisition for stationery & forms	O.E. Section	5th	Para 10.8 of MGP
5.	Punishment Reqr.	B.O.	5th	Para 2.87 of MGP
6.	Reqr. of Service books.	B.O	10th	Para 10.15 of MGP
7.	Reqr. of provisional payments.	B.O	10th	EB I/MPS/69-70 41/ dt.20-4-1982
8.	Reqr. of Codes & Manuals	B.O	15th	Para 4.5 of MGP
9.	Reqr. of Good & Bad work	B.O.	25th	Para 10.29 of EB Manual
10.	Closing of despatcher Reqr.	B.O.	18th	Para 3.61 of MGP
11.	Reqr. of Review of increments	B.O.	15th	Para 9.6 of EB Manual.
12.	S.Os note book.	B.O.	3rd	Para 5.18 of MGP
13	Events statements.	Bills-I	18th	Para 14.3 of EB Manual
14	Review of outstanding tour advances to end of previous month.	Sr.DAG (A)	26th TA I TA II TA III	DAG Orders
15	Review of outstanding transfer advances to end of previous month.	Sr.DAG (A)	26th TA IV	DAG Orders
16.	Closing of Bill Regns.	Sr.DAG (A)	10th	Para 14.40 of EB Manual
17.	N.D.C. & SB for staff retiring in the month.	AG-I	16th	Rule 63 of CCS Pension Rules
18.	Pay Bill Registers.	B.O.	3rd	Para 14.40 of EB Manual

1.	2.	3.	4.	5.
19.	Registers of claims of staff who retired last month.	B.O.	1st	Hqrs. Lr.No. 935/N/I/25-88 dt.20-9-1988
20.	Review of outstanding advance - LTC.	Sr.DAG (A)	26th	DAG Orders
21.	Register of return of old records.	B.O.	10th	Para 12.23 of MGP
<b>E. WEEKLY</b>				
1.	DOs, CAG, GOI letters and Telegram Register.	B.O.	Monday	Para 3.70 of MGP
2.	Purport Registers	B.O	Monday	Para 3.70 of MGP
3.	Calendar of returns	B.O	Tuesday	Para 5.8 of MGP
<b>F. FORTNIGHTLY</b>				
1.	Closing of LCRs taken from months category (5)	Sr.DAG (Admn.)	5th 20th	DO Bills-I/ General/3-2/ 83-84/14 dt.17-9-1993
2.	Register of pending cases	B.O	8th 16th	Para 3.63 of MGP

**CALENDAR OF RETURNS OF BILLS III (AUDIT-II)**

<b>Sl. No.</b>	<b>Name of return</b>	<b>To whom due</b>	<b>When due</b>	<b>Authority</b>
<b>1.</b>	<b>2.</b>	<b>3.</b>	<b>4.</b>	<b>5.</b>
<b>ANNUAL</b>				
1.	Delivery of old records to old record section	old record section	15th Jan.	Para 12.11 of MGP
2.	Indent for standard forms	O.E. Section	15th Nov.	Para 10.28 of MGP
3.	Annual certificate of existence of pocket calculators.	O.E. Section	31st Mar.	AG(AU)I, TR/46 Dt.30-4-1984
4.	Report of list of books verification on 31st March.	O.E. Section	10th April	Para 9.3 of MGP
5.	Opening of PBRs and attestation of entries.	B.O.	10th March	
6.	Report regarding disbursement of GPF A/c slips.	B.O.	31st Aug.	Rule 30 of GPF Rules.
<b>QUARTERLY</b>				
1.	Register of good and bad work.	DAG(A)	25th of April, July, Oct, Jan	CAG Lr. No.2556 NE 21-67 dt.17-12-1970, para 19.29 of Manual of Estt.
2.	Calendar of returns	Cass-Coordn	7/4, 7/7, 7/10, 7/1	CASS, Au.II Coordn/II21-2/88-89/25.3.88
<b>MONTHLY</b>				
1.	Monthly report - Green Book	DAG (Admn.)	3rd of every month	Para 5.11 of MGP
2.	Calendar of returns	DAG (Admn.)	- do -	Para 5.1 of MGP

1.	2.	3.	4.	5.
3.	Requisition of stationery and forms	O.E.	5th of every month	P.10-8 MGP
4.	Casual leave A/c attendance register	B.O.	5th of every month	P.2.10 MGP
5.	Closing of leave control register	B.O.		
6.	Punishment register.	B.O.	5th of every month	P.2.87 of MGP, Item 9 of EB Manual
7.	Register of pending cases.	B.O.	- do -	Item 5 of EBM
8.	Register of service books Sos & AOs	B.O.	10th	GOI/MFOE/313/EII/672
9.	Register of provisional payment	B.O.	15th	Para 45(b) MGP
10.	Register of Good and Bad work	B.O.	25th	CAG's Lr. No.2996/NGI III/21-67 dt.17-12-1970
11.	Closing of despatch Regr.	B.O.	18th	TR 145 dt.3-2-1962 P.86 MGP
12.	Register of review of increment (S.O & AO's)	B.O.	3rd	DAG order dt.8-6-1987 item 15 of Annexure to go to E.B.
13.	S.O/A.A.O. Note book	B.O.	3rd	
14.	Events statements	Bills-I	22nd	
15.	Monthly report regarding production of amount of withdrawal made from GPF A/c.	B.O.	25th	
16.	Closing of bills Regs.	DAG(A)	10th	Item No.8 of Annexure of EBM

1.	2.	3.	4.	5.
17.	Calendar of returns for review.	CASS (Au)II Co-ordn.	7th	CTM-I dt.23-3-1981
18.	No demand certificate for staff retiring in the month	Au-I/ Admn.III	16th	Rule 63 of CCS
19.	Schedule of rent recovery for staff quarters.	B.O.	3rd	
20.	Pay bill registers (S.O & A.O)			
21.	D.D. for salaries of R.A. Sections.	R.A. Section	25th	
22.	Return of old records to old record section.	B.O.	10th	
23.	Staff position statements.	1. Admn 2. Bills-I	3rd 15th	
24.	Outstanding pay bills of R.A. Unit	B.O.	15th	
25.	Register of Books/ Calculators.	B.O.	5th	
<b>WEEKLY</b>				
1.	Complaint register	B.O.	Weekly	AG/A.I/Misc./ U.V/88-89/ 4-8-84
2.	C.A.G/GOI	B.O.	Weekly	
3.	Telegrams/Telex	B.O.	Weekly	
4.	Purport registers S.O.'s	B.O.	Weekly	
5.	Purport registers A.O's	B.O.	Weekly	
6.	Purport registers GPF	B.O.	Weekly	
7.	Purport registers T.A.I	B.O.	Weekly	
8.	Purport registers T.A.II	B.O.	Weekly	
9.	Urgent register	B.O.	Weekly	

1.	2.	3.	4.	5.
10.	Calendar of returns	B.O.	Weekly	
11.	General purport registers	B.O.	Weekly	
12.	D.O. purport register	B.O.	Weekly	

**ANNEXURE - II**  
**(vide para 18.3)**

**Instructions regarding preparation of the Gradation List of the establishment of the Offices of the I.A. & A.D**

-oo0oo-

It has been observed that there has been no uniformity in practice both in the contents and the general pattern and arrangement of the matter, in the Gradation Lists, now printed by various Accountants General etc. Even the nature of information furnished in various columns of the substantive part of the list are not uniform. Accordingly the question of evolving a uniform pattern of gradation list for all the offices of the I.A. & A.D. has been under the consideration of this office for sometime past. After careful consideration of the issues involved and the objectives that such a compilation is likely to serve, it has been decided that the Gradation Lists of the offices in the I.A. & A.D should henceforth be prepared on the uniform pattern explained in the following paragraphs.

In addition to a 'Table of Contents' and 'List of Abbreviations used' (vide Annexure-A) the entire body of the Gradation List will be divided in the four sections detailed below:-

***Section-I*** - List of the Gazetted staff as on the 1st March of the year.

In this section, in addition to the particulars of name and designation of Gazetted staff, the sanctioned strength of Group-I and II officers (permanent and temporary) may also be shown in this section. In the case of Assistant Audit Officer/Audit Officer the nature of the post and the capacity in which the post is held by them (whether officiating, provisionally permanent may also be indicated. Please see Annexure 'B' in this connection. No other particulars are necessary therein as all relevant facts in respect of Gazetted Officers are included in the Classified List of the Officers of the I.A. & A.D.



**Section-II** - This section will contain a statement showing the sanctioned strength (permanent and temporary) of Group-C and Group-D posts as on the 1st March of the year, with their distribution according to Divisions or Sections of the office or in any other manner most suitable to the organisation concerned. For a specimen statement kindly see Annexure- C.

**Section-III**- Gradation list proper.

In addition to the strength of the Cadre (permanent and temporary) and various scales of pay applicable to the officials in the cadre, to be indicated at the top, the list proper would contain the following columns:-

1. Serial No.
2. Full name and educational qualifications (in case of holder of degree and higher qualifications only)
3. Date of birth.
4. Date of commencement of continuous Govt. Service.
5. Date of continuous appointment/promotion to the cadre. In case of promoted incumbents the facts may be indicated by linking up and asterick mark in the date in this column, with the word, promotion at the top of the column.
6. Date of substantive appointment in the cadre.]
7. Pay and date of last increment.
8. *Remarks* - This column will be utilised to include miscellaneous information with respect to a person. Such facts as of a person being on deputation to or from any office or on foreign service or his lien having been suspended, or his being on leave preparatory to retirement for a specific period may be indicated here using "abbreviations" freely to save space.

NOTE: In the list of the S.O. Grade there will be an additional column "Year of passing the S.O. Grade examination. This column may be numbered as 5(a). Subsequent columns (6) to (8) will remain in fact.

***Section-IV - Appendices.***

- (a) Appendix-I under the Section should comprise of the following three lists of officials divided into four columns each (1) Serial No.(2) Name, (3) Designation and (4) Date of commencement.
- (1) List of persons on deputation to other offices within the Department.
  - (2) List of persons on deputation to offices outside the I.A. & A.D.
  - (3) List of persons on Foreign Service.
- (b) Other appendices may be incorporated giving information peculiar to each organisation in I.A. & A.D. for instance the proforma seniority list of Section Officers and S.O. Grade Exam passed clerks etc., may be reincluded in this section in a suitable form. This is merely illustrative and not exhaustive of the manner in which this section could be utilised with advantage for including relevant information.
- (c) Since the very nature of things such a compilation cannot be held to be authoritative, the following 'N.B.' may be included in the title page:
- “N.B. Nothing in this list to be taken as conveying any sanction or authority or may be held to supersede any standing rule or order of the Central Government with which it may be at variance”.

(C&AG's Cir. Letter No.623-MGE.I/86-58, dated 28th March 1959)

**ANNEXURE-A**  
**List of Abbreviations used.**

C&Ar.G	-	Comptroller and Auditor General of India
A.G.	-	Accountant General
D.A.G.	-	Deputy Accountant General
Ch.Audr.	-	Chief Auditor
D.A.D.S.	-	Director of Audit, Defence Services
A.O.	-	Audit Officer
A.A.O.	-	Assistant Audit Officer
S.O.	-	Section Officer
Sr.Ar.	-	Senior Auditor
Au.	-	Auditor
Cl.	-	Clerk
Typ.	-	Typist
Sr.PA	-	Senior Personel Assistant
PA	-	Personel Assistant
JS	-	Junior Stenographer
SCD	-	Staff Car Driver
SGO	-	Senior Gestetner Operetor
RK	-	Record Keeper
LAP	-	Leave on Average Pay
EL	-	Earned Leave
O.A.D.	-	Outside Audit Department
Offig.	-	Officiating
D.S.P.	-	Deputation Special Pay
P.P.	-	Personal Pay
S.P.	-	Special Pay
Provl.	-	Provisionally substantive
Pt.	-	Permanent
P.&T.	-	Posts and Telegraphs
T.C.O.	-	Telegraph Check Office
U.K.	-	United Kingdom.
U.S.A.	-	United States of America
M.F.	-	Ministry of Finance
S.O. Grade	-	Section Officer Grade
Q.P.	-	Quasi-permanent

R.App.	-	Recruited as S.A.S. Apprentices
D.C.E.	-	Passed Departmental Confirmatory Examination
D.E.	-	Passed Departmental Examination for promotion to Upper Division.
D.L.	-	Passed Departmental Examination for promotion Lower Division (in the P.&T. Audit offices only)
S.C.	-	Scheduled Caste
S.T.	-	Scheduled Tribe

NOTE: (1) As many of the abbreviations may be included in the list of given offices as have been used in the Gradation List of that office.

(2) Any other abbreviation needed in a given organisation may be included in the list of that organisation.

### ANNEXURE-B

**Section-I** - List of Gazetted Officers of the Office of the .....  
..... as on 1st March, 19.....

1. Sanctioned strength:

	Permanent	Temporary
(i) Group-A .....		
(ii) Group-B .....		
Total sanctioned strength		
Total actually employed		
vacant -		

2. List of Group-A Officers.

Sl.No.	Name	Designation
--------	------	-------------

3. List of Group-B Officer (Assistant Audit Officers/  
Sr.PAs/Audit Officers)

Sl.No.	Name	Permanent/ Officiating
--------	------	------------------------

**ANNEXURE-C**

**Section-II** - Statement showing the distribution and the sanctioned strength of Group-C and Group-D staff of the office of the ..... as on 1st March, 19.....

Name of Section	Permanent Strength	Temporary strength
AAOs, SOs, Sr.Ars. ARs. Clerks etc		

Total sanctioned strength:

Total actually employed:

Vacant:

**ANNEXURE - III**  
**(Vide para 18.24)**

**(HOUSE BUILDING ADVANCE)**

1. Name..... 2. Designation.....
3. Amount of Advance..... 4. Purpose ..... Amount.....
- a) Purchase of land ..... a) Purchase of land .....
- b) Construction ..... b) Construction .....
- c) Ready built Flat ..... c) Ready built Flat .....
5. Details of sanction:
- a) No. & Date of sanction.....
- b) No. & rate of monthly instalment.....
- c) Rate(s) of Interest.....
6. Date of Surety Bond ..... 7. Date of Mortgage .....

**8. Details of payment**

**a) No. & Date of Bill      b) Date of payment**

- |             |                  |       |       |
|-------------|------------------|-------|-------|
| <b>I.</b>   | Ist Instalment   | ..... | ..... |
| <b>II.</b>  | IInd Instalment  | ..... | ..... |
| <b>III.</b> | IIIrd Instalment | ..... | ..... |
| <b>IV.</b>  | IVth Instalment  | ..... | ..... |

9. Date of Completion/ ..... 10. Date of Ist recovery
- purchase of house .....  
.....

- |   |   |  |   |
|---|---|--|---|
| <b>11.</b> Verification of Annual renewal of Insurance indicating period and amount for which insured which should not be less than the amount paid | <b>12.</b> Verifica-<br>tion of<br>payment of<br>local<br>Taxes<br>indicating<br>the period | <b>13.</b> Certificate<br>regarding<br>good<br>condition<br>of House | <b>14.</b> Verifica-<br>tion of<br>good<br>condition<br>by D.D.O. |
| .....   | .....   | .....  | .....   |
| .....   | .....   | .....  | .....   |

**ANNEXURE - IV**  
**(under para 18.45 of EB Manual)**

**NOTIFICATION**

In exercise of the powers conferred by the proviso to articles 309 and clause (5) of article of 148 of the Constitution, after consultation with the Comptroller and Auditor General in relation to persons serving in the Indian Audit and Accounts Department, and in supersession of the Central Civil Services (Recognition of Service Associations) Rules, 1959 except as respects things done or omitted to be done before such supersession, the President hereby makes the following rules, namely:

1. **Short title and commencement:** (1) These rules may be called the Central Civil Services (Recognition of Service Associations) Rules, 1993.

(2) They shall come into force on the date of their publication in the official gazette.

2. **Definition:** In these rules, unless the context otherwise requires

(a) "Government" means the Central Government.

(b) "Government Servant" means any person to whom the Central Civil Services (Conduct) Rules, 1964, apply.

3. **Application:** These rules shall apply to Service Associations of all Government servants including civilian Government servants in the Defence Services but shall not apply to industrial employees of the Ministry of Railways and workers employed in Defence Installations of Ministry of Defence for whom separate Rules of Recognition exist.

4. **Service Associations already recognised:**

A Service Association or a Federation which has been recognised by the Government before the commencement of these rules and in respect of which the recognition is subsisting at such

commencement, shall continue to be so recognised for a period of one year from such commencement or till the date on which the recognition is withdrawn, whichever is earlier.

**5. Conditions for recognition of Service Associations:**

A Service Association which fulfills the following conditions may be recognised by the Government, namely:-

- (a) An application for recognition of Service Association has been made to the Government containing Memorandum of Association, Constitution, Bye-laws of the Association, Names of Office-Bearers, total membership and any other information as may be required by the Government;
- (b) the Service Association has been formed primarily with the object of promoting the common service interest of its members,
- (c) membership of the Service Association has been restricted to a distinct category of Government servants having common interest, all such Government servants being eligible for membership of the Service Association;
- (d) (i) The Association represents minimum 35 per cent of total number of a category of employees provided that where there is only one Association which commands more than 35 per cent membership, another Association with second highest membership, although less than 35 per cent may be recognised if it commends atleast 15 per cent membership;  
(ii) The membership of the Government servant shall be automatically discontinued on his ceasing to belong such category;
- (e) Government employees who are in service shall members or office bearers of the Service Association;
- (f) the Service Association shall not be formed to represent the interests, or on the basis, of any caste, tribe or religious denomination or of any group within or section of a such caste, tribe or religious denomination;



- (g) the Executive of the Service Association has appointed from amongst the members only; and
- (h) the funds of the Service Association consist exclusively of subscriptions from members and grants, if any, made by the Government, and are applied only for the furtherance of the objects of the Service Association.

6. **Conditions subject to which recognition is continued:**

Every Service Association recognised under these Rules shall comply with the following conditions, namely:-

- (a) the Service Association shall not send any representation or deputation except in connection with a matter which is of common interest to members of the Service Association;
- (b) the Service Association shall not espouse or support the cause of individual Government servants relating to service matters;
- (c) the Service Association shall not maintain any political fund or lend itself to the propagation of the views of any political party or a member of such party;
- (d) all representations by the Service Association shall be submitted through proper channel and shall be addressed to the Secretary to the Government/Head of the Organisation or Head of the Department or Office;
- (e) a list of members and office bearers, and up-to-date copy of the rules and an audited statement of accounts of the Service Association shall be furnished to the Government annually through proper channel after the general annual meeting so as to reach the Government before the 1st day of July each year;
- (f) the Service Association shall abide by, and comply with all the provisions of its constitution/bye-laws;

- (g) any amendment in the constitution/bye-laws of the Service Association, after its recognition under these Rules, shall be made only with the prior approval of the Government;
- (h) the Service Association shall not start or publish any periodical, magazine or bullet in without the previous approval of the Government;
- (i) the Service Association shall cease to publish any periodical, magazine or bulletin, if directed by the Government to do so, on the ground that the publication thereof is prejudicial to the interests of the Central Government, the Government of any State or any Government authority or to good relations between Government servants and the Government or any Government authority, or to good relations between the Government of India and the Government of a foreign State;
- (j) the Service Association shall not address any communication to, or enter into correspondence with, a foreign authority except through the Government which shall have the right to withhold it;
- (k) the Service Association shall not do any act or assist in the doing of any act which, if done by a Government servant, would contravene any of the provisions of the Central Civil Services (Conduct) Rules, 1964; and
- (l) communications addressed by the Service Associations or by any office-bearer on its behalf to the Government or a Government authority shall not contain any disrespectful or improper language.

7. **Verification of membership:**

(1) The verification of membership for the purpose of recognition of a Service Association shall be done by the Check-Off-System in pay-rolls at such intervals and in such manner as the Government may by order prescribe.

(2) The Government may, at any time, order a special verification of membership if it is of the opinion, after an enquiry, that the Service Association does not have the membership required under sub-clause (i) of clause (d) of rule 5.

**8. Withdrawal of Recognition:**

If, in the opinion of the Government, a Service Association recognised under these rules has failed to comply with any of the conditions set out in rule 5 or rule 6 or rule 7 the Government may after giving an opportunity to the Service Association to present its case, withdraw the recognition accorded to such Association.

**9. Relaxation:**

The Government may dispense with or relax the requirements of any of these rules to such extent and subject to such conditions as it may deem fit in regard to any Service Association.

**10. Interpretation:**

If any question arises as to the interpretation of any of the provisions of these rules or if there is any dispute relating to fulfilment of conditions for recognition it shall be referred to the Government, whose decision thereon shall be final.

*(Authority :- C&AG Circular No.NGE/34/93 No.449/N4/40-93 Dt.9.12.1993)*

(No.2/10/80-JCA(Vol.IV) Government of India Ministry of Personnel, Public Grievances & Pensions (Department of Personnel & Training) New Delhi, the 5th November, 1993)

**MANUAL OF ESTABLISHMENT****INDEX**

<b>Sl. No.</b>	<b>Subject</b>	<b>Para</b>
<b>CHAPTER -I</b>		
<b>GENERAL</b>		
1.	Introductory	.. 1-3
2.	Allocation of work among the sections	.. 4
3.	Standard rates of work for Administration group	.. 5
4.	Administrative Control	.. 6
5.	Submission, Receipt and transmission of petitions to the President.	.. 7
6.	Maintenance of the Register of Staff strength	.. 8-9
<b>ANNEXURES:</b>		
I.	Allocation of work among the sections in administration group	
II.	Standard rates of work.	
III.	Instructions for the submission, Receipt and transmission of petitions addressed to the President in respect of matters arising out of civil employment under the Government of India or the termination of such employment	
<b>CHAPTER -II</b>		
<b>RECRUITMENT</b>		
1.	Appointment to Central Services & Posts.	.. 1-3
2.	Intimation and Offer of appointment.	.. 4
3.	Degrees/Diplomas awarded by universities which are incorporated by an act of Central/ State Govt. and other established institutions by an act of Parliament.	.. 5
4.	Scrutiny of Educational certificates/Degrees/Diploma.	.. 6
5.	Verification of character and Antecedents of candidates for appointment.	.. 7-8

<b>Sl. No.</b>	<b>Subject</b>	<b>Para</b>
6.	Simple verifications.	.. 9
7.	Verification of Age, Qualification and identity.	.. 10-11
8.	Upper age limit for recruitment to Public services.	.. 12-15
9.	Minimum age limit for recruitment to clerical and Group 'D' posts.	.. 16
10.	Relaxation of Age and Educational qualifications in respect of Retrenched Central Government employees.	.. 17-19
11.	Displaced persons.	.. 20-22
12.	Special concessions to displaced goldsmiths.	.. 23
13.	Departmental candidates.	.. 24-26
14.	Overage after inclusion in the panel.	.. 27
15.	Minimum Educational qualifications.	.. 28-35
16.	Reservations in Services.	.. 36
	(A) (1) Scheduled Caste/ Scheduled Tribe/ Other Backward Castes	.. 37-45
	(2) Roster.	.. 46-51
	(3) Annual Returns for Special representations in service	.. 52-53
	(4) T.A. for SC/ST candidates called for interview.	.. 54
	(B) Ex-servicemen.	.. 55-63
17.	Medical Examination of candidates.	.. 64-74
18.	Employment of handicapped persons in public services.	.. 75
19.	Medical Examination for physical fitness of candidates having neoural leprosy.	.. 76
20.	Resettlement of Central Government servants discharged on affliction with T.B.	.. 77
21.	Pregnant woman.	.. 78
22.	Oath of allegiance.	.. 79-81
23.	Plural marriages.	.. 82-84

<b>Sl. No.</b>	<b>Subject</b>	<b>Para</b>
24.	T.A. for handicapped Ex-military personnel.	.. 85
25.	Staff Car Driver.	.. 86
26.	Gestentner Operator.	.. 87
27.	Casual labourers.	.. 88-90
<b>ANNEXURES:</b>		
<b>I.</b>	Model Advertisement.	
<b>II.</b>	Application for the post of Auditors/ Stenographers/ Clerks.	
<b>III.</b>	Advance intimation for appointment.	
<b>IV.</b>	Offer of Appointment.	
<b>V.</b>	Acceptance of offer.	
<b>VI.</b>	<b>A.</b> Appointment order, for the post of Auditor.	
	<b>B.</b> Appointment order, for the post of Stenographer.	
	<b>C.</b> Appointment order, for the post of Clerk/ Typist.	
	<b>D.</b> Appointment order, for the post of Peon/ Watchmen/Hamal/Farash/ Sweeper/ Saifaiwala.	
<b>VII.</b>	List of Degrees, Diplomas recognised and those not recognised by Government of India.	
<b>VIII.</b>	Attestation Form.	
<b>IX.</b>	Cases where relaxation of upper age limit for direct recruitment in Group 'C' & 'D' posts.	
<b>X.</b>	List of Scheduled Castes/Scheduled Tribes/ Other Backward Castes.	
<b>XI.</b>	Statement showing the total number of vacancies in each of the categories of Group 'C' posts and number filled by Ex-servicemen	

<b>Sl. No.</b>	<b>Subject</b>	<b>Para</b>
<b>XII.</b>	(A) Letter to the Medical Officer. (B) Candidates statement and declaration.	
<b>XIII.</b>	Declaration to be obtained form new entrants to Govt. service.	
<b>CHAPTER - III</b>		
<b>SCALES OF PAY</b>		
<b>1.</b>	Scales prescribed in C.C.S.(R.P) Rules 1986	.. 1
<b>2.</b>	Rates of Special pay.	
	(i) To Clerks/Auditors on passing SOG examination.	.. 2(a)
	(ii) Persons who have passed SOG examination but not promoted.	.. 2(b)
	(iii) To Cashiers.	.. 3
	(iv) To operators working on certain types of Machines.	.. 4
<b>CHAPTER - IV</b>		
<b>POSTINGS, DEPUTATIONS AND TRANSFERS</b>		
<b>1.</b>	Introduction.	.. 1
<b>2.</b>	Powers of Sr.DAGs/DAG	.. 2
<b>3.</b>	Postings.	
	(i) Postings within the office of A.G(Au)I/Au-II.	.. 3
	(ii) Postings on Inspection or to outstations.	.. 4
	(iii) Postings of Temporary A.A.G. and A.Os.	.. 5
	(iv) Continuance of Auditors/Clerks in the same seat section.	.. 6-7
<b>4.</b>	Index sheets.	.. 8-11
<b>5.</b>	Liability of SOs/SOG passed Auditors for transfer to other offices.	.. 11
<b>6.</b>	Voluntary transfer.	.. 12-13

Sl. No.	Subject	Para
7.	Deputation.	
(i)	General-staff position to be taken into account.	.. 14
(ii)	Good record of service Integrity etc.	.. 15
(iii)	Deputation of S.Os (Comml.) and SOG (Comml.) passed Auditors.	.. 16
(iv)	Terms and Conditions of Deputations/F.S	.. 17
(v)	Rates of Deputation allowance.	.. 18
(vi)	Special pay in the scales of pay of borrowing department for deputationists.	.. 19
(vii)	Deputation Special Pay.	.. 20
(viii)	Maximum period of Deputation.	.. 21(a)
(ix)	Authorities competent to sanction initial transfer/extension of Deputation/F.S.	.. 21(b)
(x)	Extension beyond 4 years.	.. 21(c)
(xi)	Recall from Deputation.	.. 22
(xii)	Register of Deputation.	.. 23
(xiii)	Close watch on pay drawn during deputation.	.. 24
(xiv)	Pay fixation of Govt. servants sent on foreign service.	.. 25
(xv)	Bonus to Govt. employees on deputation to Public Sector undertakings.	.. 26
(xvi)	Suspension of lien of S.Os sent on deputation to the Indian Mission abroad.	.. 27
(xvii)	Submission of Half yearly statements of personnel on deputation to CAG.	.. 28



Sl. No.	Subject	Para
8.	Application to outside posts.	
	(i) Application of S.Os (Comml.) and SOGE (Comml.) passed Auditors.	.. 29
	(ii) Application submitted otherwise than in response to advertisements etc.,	.. 30
	(iii) General principles regarding forwarding of applications for outside jobs.	.. 31
9.	Application for employment in private business and Industrial firms etc.,	.. 32-33
10.	Four opportunities in a year to permanent Govt. servants to apply.	.. 34
11.	Limit of 4 applications will apply to SC/ST candidates also.	.. 35
12.	Application of SC/ST members for employment elsewhere.	.. 36-37
13.	Applications to posts in other Central Govt. Departments/Offices-Retention of lien.	.. 38-39
14.	Applications to posts in Public Sector Undertakings, Autonomous bodies etc.	.. 40-41
15.	Retirement benefits on permanent absorption.	.. 42-45
16.	“Carry Forward” of leave.	.. 46
17.	Promotion in Parent Department.	.. 47
18.	Applications for posts in Nationalised Banks.	.. 48
19.	Aided Institutes like Tata Memorial centre.	.. 49
20.	Seniority on reversion.	.. 50
21.	Application for the posts under the State Govt.	.. 51-52
22.	Application to Service Commission.	.. 53-56
23.	Applicants with specialised qualifications.	.. 57
24.	No objection certificate.	.. 58-59

<b>Sl. No.</b>	<b>Subject</b>	<b>Para</b>
25.	Authority to deal with the cases of permanent absorption of SOs/Ars etc.	.. 60
26.	Terms & Conditions of appointment of Central Govt. servants to the Central Public enterprises on immediate absorption.	.. 61-63
27.	Permanent absorption.	.. 64
<b>ANNEXURES</b>		
<b>I.</b>	Terms and conditions of Mutual transfer/ Unilateral transfer of officials to this office.	
<b>II.</b>	(a) Standard terms of deputation for officers deputed from Central to the State Government. (b) Standard terms and conditions for officers sent on Foreign service. (c) Central Govt. employees deputed to Sikkim- Terms & Conditions. (d) Deputation (duty) allowance.	
<b>III.</b>	Check List.	
<b>IV.</b>	Chart showing the authority competent to sanction initial transfer/ extension of deputation and foreign service.	
<b>V)</b>	Statements showing the position of deputation/ Foreign service of AOs, AAOs, SOs, (to officers posts) as on 1st January/ July every year.	
<b>VI)</b>	List of Public Enterprises.	
<b>VII)</b>	Standard terms and conditions for/relief of Quasi permanent/permanent officials selected through paper advertisement in Public Sector Undertakings.	
<b>VIII)</b>	Grant of Retirement benefits etc., on Permanent absorption of S.O. etc., in Public Undertakings.	

<b>Sl. No.</b>	<b>Subject</b>	<b>Para</b>
<b>IX)</b>	Terms and conditions of appointment of Govt. servants in Central Public enterprises.	
<b>X)</b>	Terms & Conditions of Permanent absorption of Govt. servants in Central Autonomous bodies.	
<b>XI)</b>	Terms & Conditions of Permanent absorption of Govt. servants in Central Public Undertakings.	

### **CHAPTER - V**

#### **DEPARTMENTAL EXAMINATIONS**

##### **S.O.G. Examination**

<b>1.</b>	General.	..	1
<b>2.</b>	Eligibility.		
	(i) Eligibility of Auditors/Clerks.	..	2-3
	(ii) Persons transferred from one Audit Office to another	..	4
	(iii) Persons on Deputation or Foreign service.	..	5-6
	(iv) Clerks who have not qualified in typewriting.	..	7
<b>3.</b>	<b>PRELIMINARY TEST</b>		
	(i) Papers for Preliminary Test.	..	8
	(ii) Specimen signatures of candidates in Hall tickets.	..	9
	(iii) Honorarium for setting and valuation of papers.	..	10
	(iv) No. T.A. for journey to take Preliminary test.	..	11
<b>4.</b>	Number of chances for SOG Examination.	..	12
	Cases for relaxation of rules and grant of special chances.	..	13
<b>5.</b>	List of candidates for SOG Examination.	..	14-15
<b>6.</b>	Statement of candidates - Instructions.	..	16
<b>7.</b>	Answers Books.	..	17

<b>Sl. No.</b>	<b>Subject</b>	<b>Para</b>
8.	Withdrawal.	.. 18
9.	Leave for study for SOG Examination.	.. 19-20
10.	Training classes for candidates for SOGE.	.. 21
11.	Honoraria for lectures.	.. 22
12.	I.A. & A.S. Officers not to be selected for delivering lectures.	.. 23
13.	Selection of Temporary A.A.G. for delivering lectures.	.. 24
14.	Training in P.W. Divisions.	.. 25
15.	Non-Government Publications allowed in the SOG Examinations.	.. 26
<b>SOG (COMMERCIAL) EXAMINATIONS</b>		
16.	Eligibility.	.. 27
17.	Training for SOG (Commercial) Examination.	.. 28
18.	Certificates regarding Training.	.. 29
19.	T.A. for journeys in connection with S.O.G. Exam./Training.	.. 30-33
20.	Taking of one subject of Part-I and Part-II of S.O.G. Examination.	.. 34
21.	Permission to switch over from Civil S.O.G. to Commercial S.O.G. and vice-versa.	.. 35
22.	Change of Examination centres.	.. 36
23.	Conduct of Examination.	.. 37-38
<b>DEPARTMENTAL EXAMINATION FOR CONFIRMATION OF AUDITORS</b>		
24.	Rules governing the Departmental confirmation Examination.	.. 39
25.	Declared as an obligatory Examination for the purpose of S.R.130(a)	.. 40
26.	Eligibility.	.. 41
27.	Condoning the deficiency in the period of service.	.. 42

Sl. No.	Subject	Para
28.	No. D.C. Examination again for unilateral/ mutual transferees who have already passed.	.. 43
29.	Chances allowed for the candidates.	.. 44
30.	Permission for extra chance.	.. 45
31.	Scheme and Syllabus for the Section Officers Grade Examination and Departmental Examination for Auditors.	.. 46
32.	Percentage of marks for a pass in the Examination.	.. 47
33.	Statistical report to CAG regarding the number of successful candidates.	.. 48
34.	Honoraria to Examiners for setting papers and valuation.	.. 49
35.	Termination of services of Auditors who fail to qualify this Examination.	.. 50
36.	Destruction of Answer Books of the Departmental Examinations.	.. 51
37.	Miscellaneous.	.. 52
38.	Revenue Audit Examination for Section Officers:	
	(i) Examination optional for Section Officers.	.. 53
	(ii) Eligibility.	.. 54
	(iii) Instructions regarding training, number of chances, Syllabus, minimum marks etc.	.. 55
39.	Candidates for SOG (Comml.) to take Revenue Audit Examination applicable to Commercial Audit Wing.	.. 56
40.	Incentives for passing Examinations.	.. 57-59
41.	T.A. for journey in-connection with Revenue Audit Examinations.	.. 60
42.	Revenue Audit Examination (other than civil)	.. 61-62

<b>Sl. No.</b>	<b>Subject</b>	<b>Para</b>
43.	Honorarium to lectures.	.. 63
44.	Honoraria to Invigilators.	.. 64
45.	Other Departmental Examinations.	.. 65

### **ANNEXURE**

Scheme and Syllabus for SOGE Civil  
Branch (Audit)

### **CHAPTER - VI**

#### **PROMOTIONS**

1.	General.	... 1
2.	Promotion to the Audit Officer's cadre	... 2-4
3.	Promotion to the Section Officer's cadre.	... 5A
4.	Promotion to the A.A.Os cadre.	... 5B
5.	Promotion to the post of Personal Assistants.	... 6-7
6.	Appointment to the post of Manager.	... 8
7.	Promotion to the post of Sr. Personal Assistants (Group 'B' Gazetted).	... 9A
8.	Promotion of Auditors to the Sr. Auditors cadre.	... 9B
9.	Promotion of clerks to Auditor's cadre.	... 10
10.	Payment of Honorarium to examiners.	... 11
11.	Departmental examination for stenographers.	... 12
12.	Limited Departmental Competitive Examination for Matriculate Group 'D' employees.	... 12A-17
13.	TA for Group 'D' staff for promotion tests.	... 18
14.	Promotion of Group 'D' staff to the cadre of Record keeper Group 'C' (Non-gazetted)	... 19
15.	Promotion of Group 'D' staff to Group 'C' cadre.	... 20
16.	Promotions within Group 'D' cadre.	... 21

<b>Sl. No.</b>	<b>Subject</b>	<b>Para</b>
17.	Policy to be followed in cases where persons refused promotion to higher grade.	... 22
18.	Reservations for SC/ST in promotion.	... 23-25
19.	Declining promotion on Reservation basis.	... 26
20.	Promotion of employees on whom penalty is imposed.	... 27-28

#### **ANNEXURE**

A. Limited Departmental Competitive Examination for appointment as stenographers.

#### **CHAPTER - VII**

#### **DECLARATION OF PROBATION, CONFIRMATION AND SENIORITY**

1.	Temporary Employees - and declaration of probation	... 1
	i) Check of age and qualification requirement Declaration of probation issued by Appointing authority.	... 2
	ii) Procedural and administrative instructions.	... 3-5
	iii) Declaration of Probation from a date following the date of completion of two years continuous service.	... 6
	iv) Condonation of breaks in service.	... 7
	v) Once considered for D.P. for the first time next review only after the expiry of two years.	... 8
	vi) Employees not considered for D.P. on all the occasions.	.. 9
	vii) Proforma with particulars of persons for D.P.	... 10

<b>Sl. No.</b>	<b>Subject</b>	<b>Para</b>
viii)	Auditors eligible for D.P. only after qualifying for confirmation.	... 11
ix)	Speed of 30 w.p.m. in typing for clerks to be eligible for D.P.	... 12
x)	Period of record to be taken into account for grant of D.P. status.	... 13
xi)	Promoted/Transferred personnel carry with them the D.P status.	... 14
xii)	Declaration of D.P. in one grade only.	... 15
xiii)	Effect of D.P. on reversion/reduction to a lower post/grade.	... 16
xiv)	Report to A.G regarding finalisation of D.P. cases.	... 17
<b>CONFIRMATION</b>		
2.	General.	... 18
3.	Confirmation in the grade to which initially recruited.	... 19
4.	Confirmation on promotion.	... 20
5.	Lien.	... 21
6.	Pension.	... 22
7.	Reservation for SC/ST	... 23
8.	Confirmation of Employees transferred	... 24
9.	Erroneous confirmation of Government Servant.	... 25-26
10.	Retrospective confirmation of Govt. servants.	... 27
11.	Creation of supernumerary posts.	... 28
12.	Half-yearly progress Report to C.A.G.	... 29
13.	Seniority in Section Officer's cadre.	... 30-35
14.	Principle regulating Seniority of various classes of persons who pass in the same examination.	... 36



<b>Sl. No.</b>	<b>Subject</b>	<b>Para</b>
15.	Departmental Examination for Auditors promoted from clerical cadre.	... 37
16.	Seniority of Auditors who fail to qualify the Departmental confirmation examination.	... 38
17.	Seniority in cases of SC/ST Officials.	... 39-41

### **ANNEXURES**

- I. Register of Temporary employees.
- II. Check list for consideration of cases for Declaration of probation.

### **CHAPTER - VIII**

#### **LEAVE**

1.	General.	... 1
2.	Leave to I.A. & A.S.	... 2
3.	Leave to other Gazetted Officers.	... 3
4.	Issue of Notification.	... 4
5.	Certificate of Officiation.	... 5
6.	Leave Reservation.	... 6
7.	Powers to sanction leave.	... 7
8.	Powers of Branch Officers/ A.A.Os and S.Os.	... 8-9
9.	Refusal of L.P.R.	... 10
10.	Procedure for sanction of leave.	... 11-14
11.	Instructions with regard to grant of leave to Non-gazetted staff.	... 15
12.	Unauthorised absence of Officials.	... 16
13.	Prefixing and Suffixing of holidays.	... 17-18
14.	Compulsory Recall.	... 19
15.	Fitness Certificate.	... 20
16.	Fitness Certificates in the case of Government servants suffering from T.B.	... 21-22
17.	Leave Reserve.	... 23

<b>Sl. No.</b>	<b>Subject</b>	<b>Para</b>
	<b>ANNEXURE</b>	
	Recall Memo	
	<b>CHAPTER - IX</b>	
	<b>INCREMENTS AND EFFICIENCY BARS</b>	
1.	Increments.	... 1
2.	Increments from the first of the month (Regulation of increments).	... 2
3.	Orders stopping increments to be promptly sent to bills sections concerned.	... 3
4.	Increment Register.	... 4
5.	Review of Increment Register.	... 5-6
6.	Increments while on deputation/ Foreign Service.	... 7
7.	Increments for clerks.	... 8
8.	Increments withheld.	... 9
9.	Pay and increments in the case of erroneous promotion or appointment.	... 10
10.	Stagnation personal pay.	... 11
11.	Efficiency Bar.	... 12
12.	Crossing of Efficiency Bar.	... 13-14
	<b>CHAPTER - X</b>	
	<b>SERVICE BOOK AND CONFIDENTIAL REPORTS</b>	
1.	Service Books.	... 1-2
2.	Maintenance of S.B. and leave account.	... 3-4
3.	Date of Birth.	... 5
4.	Alterations in the date of birth.	... 6-7
5.	Entry regarding appointing authority.	... 8
6.	Entry regarding P.F. Account number.	... 9
7.	Other Entries.	... 10

<b>Sl. No.</b>	<b>Subject</b>	<b>Para</b>
8.	Quinquennial Attestation	... 11-12
9.	Verification of S.B. by Government servants.	... 13
10.	Annual verification of services.	... 14
11.	Powers to attest entries in S.B.	... 15-16
12.	S.B. of transferred Government Servants.	... 17
13.	Verification of S.Bs with Register.	... 18-19
14.	Personal Files.	... 20
15.	Confidential Reports.	
	i) Gazetted Officers.	... 21
	ii) Non-gazetted Officers.	... 22-23
16.	Period and frequency of reporting.	
	i) Ordinarily to be written annually.	... 24(i)
	ii) Two or more independent reports for the same person by different reporting officers.	... 24(ii)
	iii) Submission to Reviewing and countersigning authority.	.. 24(iii)
	iv) Minimum period of work to form opinion/make assessment by the Reviewing/countersigning officers.	... 24(iv)
	v) Maintenance of C.Rs in the case of persons deputed.	... 24(v) & (vi)
	vi) Writing up of C.Rs of Group 'D' employees no longer necessary.	... 24(vii)
	vii) Result oriented performance appraisal system for writing the confidential Reports.	... 24(viii)
17.	A.A.Os/S.Os in field parties.	... 25
18.	Approved course of Training taken to be indicated in C.Rs.	... 26-28
19.	Register of good and bad work.	... 29

<b>Sl. No.</b>	<b>Subject</b>	<b>Para</b>
<b>20.</b>	Adverse Remarks:	
	i) To be communicated by the Reviewing Officer within one month.	... 30
	ii) Representations against adverse remarks to be submitted to the authority Superior to Reviewing Officer.	... 31
	iii) Representations to be disposed of by Pr. A.G(Au)I&II.	... 32
	iv) Adverse remarks earned in parent office not to be communicated through the borrowing department.	... 33
<b>21.</b>	Entry of Punishment in C.Rs	... 34
<b>22.</b>	Review of C.Rs	... 35
<b>23.</b>	Custody of C.Rs.	... 36-37
<b>24.</b>	Certificate to C.A.G	... 38
<b>25.</b>	Sending of C.R. to other offices.	... 39-41
<b>26.</b>	C.Rs of retired or deceased officers.	... 42
<b>27.</b>	Maintenance of C.Rs	... 43
<b>28.</b>	Period of preservation of C.Rs.	... 44
<b>CHAPTER - XI</b>		
<b>PUNISHMENT, DISMISSAL, DISCHARGE, RESIGNATION &amp; RETIREMENT</b>		
<b>1.</b>	Punishment.	... 1
<b>2.</b>	Contravention of prohibition law.	... 2
<b>3.</b>	Suspension during pendency of proceedings in a court of law.	... 3-4
<b>4.</b>	Action to be taken in a case where Govt. servants are convicted in a criminal charge.	... 5-7

<b>Sl. No.</b>	<b>Subject</b>	<b>Para</b>
5.	No mention in the orders of dismissal of legal Advisers opinion.	... 8
6.	Cases of Misconduct.	... 9-12
7.	Q.P employees not to be delegated to temporary status.	... 13
8.	Forwarding of application in the context of Disciplinary proceedings.	... 14
9.	Termination of services of temporary Govt. servants under Rules 5(1) of CCS (TS) Rules, 1965.	... 15-18
10.	Dismissal with retrospective effect not permissible.	... 19
11.	Discharge of probationers.	... 20-21
12.	Procedure in respect of Resignation from service.	
	i) Appointing authority may refuse to accept resignation.	... 22
	ii) Resignation should not be for securing some other job clandestinely.	... 23
	iii) Authority competent to accept resignation.	... 24
	iv) Circumstances under which resignation is not accepted.	... 25
	v) Resignation by an officer against whom enquiry or investigation is pending.	... 26
13.	Date with effect from which resignation becomes effective.	... 27-29
14.	Withdrawal of resignation.	... 30
15.	Terminal leave concessions.	... 31
16.	Payment of leave salary where the officer submits resignation while on leave.	... 32-33

<b>Sl. No.</b>	<b>Subject</b>	<b>Para</b>
17.	Terminal leave concessions not applicable to Q.P. Govt. servants.	... 34
18.	“Technical formality” Resignation.	... 35
19.	Govt. servants on deputation to International organisations to return to parent job in India before submitting resignations.	... 36
20.	Retirement last day of the month.	... 37-38
21.	Retirement of Gazetted Officer to be notified in Gazettee.	... 39
22.	Commendatory letters on retirement.	... 40

### **ANNEXURES**

- I. Distinction between “Warning” and “Censure”
- II. Notice of termination of service issued under Rule 5(i) of C.C.S (T.S) Rules, 1965.
- III. Order of termination of service issued under the proviso to sub-rule (1) of Rule 5 of CCS (TS) Rule, 1965.

### **CHAPTER - XII**

#### **ADDITIONAL ESTABLISHMENT**

1.	Powers of A.G.	... 1
2.	Powers to create regular temporary posts.	... 2
3.	Powers to create temporary posts for Casual/Seasonal/Emergent work.	... 3
4.	Powers for continuance of regular posts.	... 4
5.	Sanction for posts during training.	... 5
6.	Procedure for obtaining sanction for additional temporary staff.	... 6
7.	Proposals for Additional Staff to emanate from Establishment section only.	... 7
8.	Proposals to be sent by due date.	... 8

<b>Sl. No.</b>	<b>Subject</b>	<b>Para</b>
9.	Conversion of temporary posts into permanent ones.	... 9
10.	Demands for expenditure to be confined to provisions in budget.	... 10
11.	No fresh proposals for extra staff after December.	... 11
12.	Time test when large increase of establishment is necessary.	... 12
13.	Staff for clearing arrears.	... 13

### **CHAPTER - XIII**

#### **BUDGET AND REVISED ESTIMATES CONTROL AND REVIEW OF EXPENDITURE**

1.	Preparation and submission of Budget estimates.	... 1
2.	Main principles of budget.	... 2
3.	Items in Budget to be supported by detailed statements.	... 3
4.	Budget Estimates sent in 2 stages.	... 4
5.	Staff proposals based on statistics for 5 months from January to May.	... 5(i)
6.	Additional posts for anticipated increase on the basis of average increase during the last 3 years.	... 5(ii)
7.	Staff proposals to be checked by CASS (Co-ordn.)	... 6
8.	Statements in respect of temporary establishment to reach C.A.G. by 25th July and changes, if any, to be communicated by 10th September.	... 7
9.	Supporting statements for staff proposals.	... 8
10.	Certificate regarding check independently by a responsible S.O.	... 9

<b>Sl. No.</b>	<b>Subject</b>	<b>Para</b>
11.	Detailed notes to be sent regarding the figures in statements.	... 10
12.	Staff proposals in respect of Audit Officer to Non-gazetted staff.	... 11
13.	Estimates for Group 'A' to be sent to C.A.G.	... 12
14.	Draft revised Estimates for the current year and Estimates for the next year.	... 13
15.	Revised Estimates and Budget Estimates Second stage.	... 14-15
16.	Proposals for Supplementary grant.	... 16-17
17.	Control over progress of expenditure.	... 18
18.	Reconciliation of expenditure with booked figures.	... 19-20
19.	Monthly statements and Memoranda of Review of expenditure.	... 21

#### **CHAPTER - XIV**

##### **BILLS**

1.	Bills - Gazetted and Non-Gazetted.	... 1-2
2.	Time Schedule.	... 3
3.	Bills of Group 'A' and Group 'B' officials.	... 4
4.	Bills of Non-gazetted staff.	... 5
5.	Bills of Non-gazetted staff Revised procedure.	... 6
6.	Disbursement of Pay and allowances.	... 7
7.	Preparation of Acquittance Rolls.	... 8-9
8.	Several cash counters on pay day for quick disbursement.	... 10
9.	Arrangements for section-wise disbursement.	... 11-13
10.	Acquittance Rolls-review.	... 14-15
11.	Short drawal.	... 16



<b>Sl. No.</b>	<b>Subject</b>	<b>Para</b>
12.	Disbursement to staff on leave/Inspection duty.	... 17-19
13.	Arrear claims.	... 20
14.	Transmission of vouchers.	... 21
15.	Period of preservation of bills and Acquittance Rolls.	... 22
16.	Verification of services before forwarding the S.B. on transfer of the Government Servant.	... 23
17.	T.A. and Medical Reimbursement bills.	... 24
18.	Regulation of advances of T.A. on tour.	... 25-26
19.	T.A. claims monthly - instructions.	... 27-29
20.	House rent Allowance & Compensatory (city) allowance.	... 30
21.	Washing Allowance.	... 31
22.	Court Attachment.	... 32
23.	Cash Transactions-Special pay to cashier and Assistant Cashier.	... 33
24.	Heads of Department to grant special pay to Cashier.	... 34
25.	Amount of security Deposit to be furnished by the Cashier.	... 35
26.	Fidelity Bonds as Security Deposits.	... 36
27.	Securities to be in easily realisable forms.	... 37
28.	Arrangements while Cashier is on leave.	... 38
29.	Registers to be maintained in Cash section.	... 39-40
30.	Cash Book.	... 41-42
31.	Totals in Cash Book to be checked by the AAO/SO.	... 43-46
32.	Check of Cash Balance, Surprise checks, etc.	... 47-48
33.	Cash balance to be always at the minimum.	... 49
34.	Undisbursed pay Register.	... 50

<b>Sl. No.</b>	<b>Subject</b>	<b>Para</b>
35.	Check of cash account U.D. pay & Acquittance rolls.	... 51-54
36.	Non-Government deductions from salary bills.	... 55
37.	Pay Roll Savings Scheme - D.C.B. Register.	... 56
38.	Custody of cash.	... 57
39.	Protection to Cashier.	... 58

### **ANNEXURE**

Annexures I to V relating to para 14.30

### **CHAPTER - XV**

#### **OFFICE CONTINGENCIES**

#### **PERMANENT ADVANCE**

1.	Permanent	... 1
2.	Verification of permanent Advance, Maintenance of contingencies Register, Preparation of Bills etc.	... 2
3.	Contingent expenditure.	... 3
4.	Powers in regard to contingent expenditure.	... 4
5.	Authorisation to A.O (O.E) to incur contingent expenditure upto Rs.20 on each occasion.	... 5
6.	Office Machines.	... 6
7.	Bicycles.	... 7
8.	Purchase of and Repairs to furniture.	... 8
9.	Conveyance hire.	... 9
10.	Procedure for payment of actual expenditure.	... 10
11.	Entertainment and light refreshment.	... 11-12
12.	No expenditure on entertainment of Invigilators.	... 13
13.	Certificate in contingent Bills.	... 14
14.	Telephone and Trunk Call Bills.	... 15

<b>Sl. No.</b>	<b>Subject</b>	<b>Para</b>
15.	Printing.	... 16-20
16.	Advertisement.	... 21
17.	Miscellaneous.	... 22
18.	Expenditure on mounting of photos.	... 23
19.	Water coolers.	... 24

### **ANNEXURES**

- I. Procurement of office Machines and applicances.
- II. Scale of Furniture.

### **CHAPTER - XVI**

#### **TRAINING**

1.	Functions of training wing.	... 1
2.	Offices covered by the Training wing.	... 2
3.	Courses conducted by the Training wing and the Training curricula.	... 3
4.	Training for SOGE candidates.	... 4
5.	Lectures for Revenue Audit Examination for AAOs/SOs.	... 5-6

### **ANNEXURES**

- I. Training courses conducted by the Training Wing.
- II. Training for Clerks, Auditors, Group 'D' employees.

### **CHAPTER - XVII**

#### **IMPLEMENTATION OF OFFICIAL LANGUAGE**

1.	Introductory	... 1-2
2.	Documents are to be issued in both Hindi and English	... 3

<b>Sl. No.</b>	<b>Subject</b>	<b>Para</b>
3.	Replies to communications received in Hindi should be in Hindi	... 4-5
4.	An employee shall be deemed to possess proficiency in Hindi if	... 6-7
5.	Manuals, codes other procedural literature of stationery etc.	... 8
6.	Responsibility for compliance	... 9-10
7.	Holding regular meeting of OLIC	... 11
8.	Functions of the OLIC	... 12
9.	Town official Language Implementatin committee	... 13
10.	Periodial Returns	... 14
11.	Quarterly Progress Report (QPR)	... 14(1)
12.	Incentive Scheme for doing work in Hindi	... 15
13.	Training in Hindi, Hindi Typing and Hindi stenography	... 16
14.	Training in Hindi Typing and Hindi Stenography is obligatory in terms	... 17
15.	Grant of cash Award for acquiring credibility in Prabodh, Praveen, Pragya examination and acquitting creditably in Hindi Typewriting and Hindi Stenography examination	... 18
16.	Personal pay	... 19
17.	Miscellaneous	... 20

### **ANNEXURE**

OLIC members of Audit-I and Audit-II Offices

### **CHAPTER - XVIII**

#### **MISCELLANEOUS**

1.	Communication of sanctions to Audit office.	... 1
2.	Calendar of Returns.	... 2

<b>Sl. No.</b>	<b>Subject</b>	<b>Para</b>
3.	Gradation list.	... 3-7
4.	Grant of advance of Pay and TA to Government servants on mutual transfer.	... 8
5.	Grant of Travelling Expenses to attend courts to produce official documents or to give evidence in his official capacity in civil cases to which a Government is not a party.	... 9
6.	Leave Travel concession to Home Town.	... 10
7.	L.T.C. to any place in India.	... 11-12
8.	Journey fare for children studying elsewhere.	... 13
9.	Reimbursement of Medical expenses.	... 14
10.	Children Educational Allowance. Reimbursement of Tuition fees.	... 15
11.	Advance for the purchase of conveyance. i) Cycle. ii) Motor cycle/Scooter.	... 16 ... 17
12.	Advance for the purchase of Table fan.	... 19
13.	Applications for advances will not be called for by the office.	... 20
14.	Festival advances.	... 21
15.	List of festivals approved for sanction of festival advance.	... 22
16.	House Building advance.	... 23-24
17.	Benevolent Fund.	... 25
18.	Compassionate Fund.	... 26
19.	Honorarium.	... 27-28
20.	Overtime Allowance.	... 29-A,B
21.	Issue of official publications.	... 30
22.	Grant of compensation.	... 31
23.	List of orders for the payment of subsistence and compensation allowance.	... 32
24.	Average cost.	... 33-36
25.	Giving of oral evidence.	... 37-39

<b>Sl. No.</b>	<b>Subject</b>	<b>Para</b>
26.	Issue of No objection certificates.	... 40
27.	Materials for inclusion in Quarterly Audit Bulletin.	... 41
28.	Progress Report of Welfare Officers.	... 42
29.	Scope of communication of advice tendered by Law Ministry.	... 43
30.	Review of cases of indebtedness.	... 44
31.	Staff Associates.	... 45
32.	Supply of circulars etc., relating to service matters.	.. 46-47
33.	Provident Fund:	
	i) Deposits linked Insurance Scheme. Incentive Bonus scheme.	... 48
	ii) G.P.F. of Group 'D' staff	... 49
<b>ANNEXURES</b>		
<b>I.</b>	Calendar of returns of Administration and Bills section of A.G. Audit-I and II.	
<b>II.</b>	Instructions regarding preparations of the Gradation list of the Establishment of I.A. & A.D.	
<b>III.</b>	HBA Registers - Register	
<b>IV.</b>	Notifications to staff associations	

**CORRECTIONS TO BE TRANSLATED INTO HINDI IN RESPECT OF ESTABLISHMENT MANUAL**

<b>Sl. No.</b>	<b>Chapter No.</b>	<b>Para No. to be incorporated</b>	<b>Description</b>	<b>Reference of Authority</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
1.	III	3	Title of the Chapter, Classification of the Posts and the Scales of Pay.	
2.	-do-	3.2	Revised rates of Special Allowance for passing S.O.G.E.	
3.	-do-	3.3	Revised rates of Cash Handling Allowance for Cashiers.	
4.	IV	4.17(a)(iii)	Special Compensatory Allowance.	
5.	-do-	4.1	Revised rates of Deputation (duty) allowance.	
6	V	5.22	Revised rates of Honorarium for S.O.G.E. and in-house training.	

1	2	3	4	5
7.	-do-	5.63	Deleted (Honorarium basing on the number of trainees).	
8.	VI	6.23(iv)(a)	New Post based Roaster system for the promotion of SC/ST candidates.	
9	VII	7.38	Additional chances to reverted auditors for not passing Confirmatory Examination.	
10.	-do-	7.39	Additional Para in respect of regaining seniority by OBC candidates even though promoted after SC candidate.	
11.	IX	9.13(i) to 9.14 (iii)	Deleted (Crossing of Efficiency Bar).	
12.	X	10.38	Change of date of submission of annual returns of CRs.	
13.	XI	11.37 & 11.38	Retirement age.	



1	2	3	4	5
15.	XIV	14.25(a)	Revised rates of Daily Allowance on tour.	
16.	-do-	14.25(b)	-do-	
17.	-do-	14.30	Revised rates of City Compensatory Allowances and House Rent Allowance.	
18.	-do-	14.30(d)	Transport Allowance. (New Provision)	
19.	-do-	14.31(d)	Revised rates of Cash Handling Allowance for disbursing cash.	
20.	XV	15.1	Revised rates of contingent expenditure.	
21.	-do-	15.4	Monetary limits of recurring and non recurring expenditure.	
22.	XVIII	18.14	Reimbursement of medical expenditure (if not covered by CGHS) to retired employees.	

---

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
23.	-do-	18.19(iii)	Revised rate of table fan advance.	
24.	-do-	18.21	Eligibility for Festival Advance.	
25.	-do-	Annexure for Quarterly Returns S.No.5 , S.No.38	Deleted.	

---

**Assistant Audit Officer**  
**Amendments Cell/Admn.II.**