

CHAPTER 1

CONSTITUTION AND ORGANISATION

1.01. Introduction –

- (a) Consequent upon the implementation of the scheme of the bifurcation of the Office of the Accountant General Madhya Pradesh, into independent audit and accounts offices, the then existing composite offices of Accountant General Madhya Pradesh-I & II were separated into offices of Accountant General (Audit)-I and II, Madhya Pradesh and Accountant General (A & E), Madhya Pradesh with effect from 1st March 1984. A separate office of the Accountant General (A&E)-II was formed on 29th May 1985, renaming the two offices as Accountant General (A & E)-I, M.P. and Accountant General (A & E)-II, M.P. at Gwalior. The headquarters of the A.G. (A & E)-I & II are located at Gwalior. A branch of A.G. (A & E)-I, M.P. is located at Bhopal, for which overall supervisory control of A. G. (A & E)-I, M.P., is exercised through the Sr. Dy. Accountant General/Dy. Accountant General at Bhopal.

(Authority:- Para 1.2.1 of Manual of Instructions for Restructuring, and O.O. No. admn.I/Misc. Gr./65 Dated 30-5-1985).

- (b) Consequent upon re-organisation of the State of Madhya Pradesh into two separate States of Madhya Pradesh and Chhattisgarh, the offices of the Accountant General (A & E)-I, M.P. and Accountant General (A & E)-II, M.P. were re-designated as Accountant General (A & E)-I, Madhya Pradesh & Chhattisgarh, Gwalior and Accountant General (A & E)-II, Madhya Pradesh & Chhattisgarh, Gwalior w.e.f. 1-11-2000.

(Authority : Office orders No. Admn. I/STR-I/1049-1087 dated 31.10.2000 and No. Admn-7/STR-II/496 Dt.2-11-2000).

- (c) Consequent upon re-organisation of the state of Madhya Pradesh, and creation of state of Chhattisgarh, an independent office under the charge of an Accountant General has come into existence w.e.f. 6th August 2001 with headquarter at Raipur. Audit and Accounting work relating to the state of Chhattisgarh, Central Government transactions arising in that State and audit of state Autonomous Boards/Corporations etc. will henceforth be the functions of the Accountant General, Chhattisgarh.

Authority: (I) Headquarter's letter No. 333-Audit/O&M/243-2000 Dated. 6-8-2001, (ii) No. admn-I/STR-I/ 1079 to 1087 Dated 31-10-2000 (iii) No. admn I/Misc. Gr./65 Dated 30.5.85, (iv) Administrative Report of A.G. (A&E)-I, M.P for the year 1999-2000, (v) Administrative Report of AG (A&E)-II, M.P. & Chhattisgarh for the year 2000-2001.

Note: Cadre separation effected w.e.f. 1-6-2006 between the offices of A.G. (A & E)-I/II, M.P. Gwalior and A.G. (Audit & Accounts), Chhattisgarh, Raipur

1.02 Distribution of work in both the offices—

After re-organisation of the office of the Accountant General (A&E) Madhya Pradesh, Gwalior, w.e.f. 29th May 1985 on functional basis into two offices, viz (a) office of the Accountant General (A&E)-I, M.P. and (b) office of the Accountant General (A&E)-II, M.P., with their headquarters at Gwalior, and after their renaming, the distribution of work will be as follows:-

(a) Office of the Accountant General (A&E)-I, Madhya Pradesh, Gwalior.

- (i) The entire Accounts Group including Treasury Compilation, Treasury Miscellaneous, Book, Account Current, Loan, Deposits, O&M etc. Compilation of monthly accounts of expenditures and receipts of the state Government, on the basis of monthly accounts received from various Treasuries, Public works, Rural Engineering Service Divisions, Forest Divisions and their rendition to the State Government.
- (ii) Preparation of Annual Finance and Appropriation Accounts of the State Government, through Report Section, under direct supervisory charge of Accountant General.
- (iii) Inspection/Audit of expenditure of Treasuries including Sub- Treasuries.
- (iv) Gazetted entitlement work relating to issue of pay slips in respect of Hon'ble Governor, Ministers, Members of Legislative Assembly, Members of Commissions appointed by the State Government, High Court Judges, Chairman and Member of the State Public Service Commission and Tribunals etc.
- (iv) Maintenance of General/Contributory Provident Fund Accounts of the State Government Employees working in Public Works, Irrigation, Public Health Engineering Departments and Secretariat services.
- (vi) Cadre management of Group 'B', 'C', & 'D' officers/staff working in the offices of the Accountant General (A&E) -I & II, Madhya Pradesh, Gwalior & Bhopal
- (vii) Supervision of the Pay and Accounts Office for the offices of IA&AD In Madhya Pradesh, and rendering monthly accounts thereof, to the Principal Pay and Accounts Officer, Office of the Director of Audit, Central Revenue, New Delhi.
- (viii) Management of Cadres of Divisional Accounts Officers Grade I, II and Divisional Accountants in Madhya Pradesh.
- (ix) Estate management of the office building of the A & E offices at Gwalior.
- (x) The Accountant General (A&E)-I functions as the Chairman of the Town Official Language Implementation Committee, Gwalior as well as the Chairman of the Central Government Employees Welfare Co-ordination Committee at Gwalior.
- (xi) The Accountant General (A&E)-I is responsible for conducting Section Officer's Grade Examination at Gwalior.
- (xii) The Accountant General (A&E)-I exercises direct supervisory control over the working of the office through Internal Test Audit sections.

(b) Office of the Accountant General, (A&E)-II, Madhya Pradesh, Gwalior

The office is headed by the Accountant General - (A&E)-II, who is responsible for the overall functioning of the office in regard to (i) Provident Fund Group (ii) Pension Group, and (iii) Administration, disbursement of salary, entitlement claims etc. in respect of staff posted under him. The following branches are directly supervised by the Accountant General:-

- (i) Internal Test Audit.
- (ii) Complaint Cell.
- (iii) Grievance Redressal Cell.
- (v) Legal Cell

1.03 Heads of offices—overall supervision: Each Accountant General is in overall supervisory charge of his office as a whole (Accountant General (A&E)-I Madhya Pradesh, Gwalior for the Branch at Bhopal also) and is also responsible to the Comptroller and Auditor General of India.

1.04. Distribution of Group Officers--For the smooth conduct of the day to day work in the office each Accountant General is assisted by Group Supervisory officers as follows:-

(I) Accountant General (A&E)-I, M.P.

- (a) Sr. Dy. Accountant General (admn.), having charge of VLC also.
- (b) Dy. Accountant General (A/cs).
- (c) Dy. Accountant General (Works Accounts), Bhopal
- (d) Welfare Officer.

(II) Accountant General (A&E)-II, M.P.

- (a) Dy. Accountant General (Admn. & Pension).
- (b) Dy. Accountant General (Funds)-I having charge of EDP and Fund Miscellaneous (FM) also.
- (c) Dy. Accountant General (Funds)-II.

1.05. Charges of the Accountant General and Group Officers

- (a) The distribution of direct and overall supervisory charges amongst the various officers mentioned at Para-1.04 (i) and (ii) above including the Accountant General is as shown below:- Accountant General, (A&E)-I, M.P.

Direct supervisory charge of Report, Internal Test Audit sections of his office and overall supervisory charge of his office as a whole.

(b) Sr. Dy. Accountant General/Dy. A.G. (Admn.)

He holds the supervisory charge of Office Administration/Establishment sections, General section-I, Executive Branch-I, Stationery Branch-I, Old Records, Library-I, Training Section, P.A.O, V.L.C. (Voucher Level Compilation), Hindi Cell-I, Confidential cell and Welfare activities of staff. He also looks after the functions relating to cadre control/ management.

(c) Sr. Dy. Accountant General/Dy. A.G. (A/Cs)

He looks after all items of work relating to compilation of treasury accounts and related matters and the compilation of accounts of Forest Department/Rural Engineering Services Department. He is also responsible to ensure submission of the compiled monthly accounts to the State Government on time. The Sr. Dy. General (A/Cs) also

supervises the gazetted entitlement work including the issue of pay slips to the Hon'ble Governor, Ministers, High Court Judges, Members of various Members of the Legislative Assembly, Commissions/Committees appointed by the State Government, the Chairman and members of State Public Service Commission and Tribunals etc. He is responsible for the inspection of Treasuries and Sub-Treasuries in the State. He is also in-charge of Computer Cell of the office.

(d) Sr. Dy. Accountant General/ Dy. A.G.(Works Accounts) Bhopal

Sr. Dy.A.G./Dy.A.G. is responsible for the compilation of accounts of Public Works Division, including Irrigation and Public Health Engineering and for the cadre management of Divisional Accountants. The Sr. Dy.A.G./ Dy.A.G. (A/cs) is also responsible for the maintenance of G.P.F./C.P.F. accounts relating to Public Works, Public Health Engineering and Irrigation Deptt.

II (a) Accountant General (A&E)-II, M.P.

Direct charge of Grievance Redressal Cell, Legal Cell, A.G.'s Complaint Cell, Internal Test Audit Sections of his office and overall supervisory charge of his office as a whole.

(b) Sr. Dy. Accountant General/Dy. A.G. (Admn. & Pension)

Supervisory charge of office Administration section, General Section-II, Despatch Section, Executive Branch-II, Stationery Branch-II, Library-II, Training Section, Hindi Cell-II, Confidential Cell and Old Records etc.

(c) Sr. Dy. Accountant General/Dy. A.G. (Funds)-I

Supervisory charge of Provident Fund sections as per distribution of the work done by the A.G. and supervisory charge of EDP wing which is responsible for computerised maintenance of GPF Accounts, preparation of Annual Accounts slips etc.

(d) Sr. Dy. Accountant General/Dy. A.G. (Funds)-II

Supervisory charge of Provident Fund sections as per distribution of the work done by the Accountant General.

1.06. Officers under Group supervisory officers--Each Group supervisory officer mentioned (in para-1.05) above is assisted by Assistant Accountants General and/or Accounts Officers/Sr. Accounts Officers, referred to as Branch Officers with a small group of sections in their charge, depending upon the volume and importance of the work done in those sections. All work requiring attention of the Group supervisory officers pass through these Branch Officers.

1.07. Section as single compact unit--Each section under a Branch Officer is a single compact unit dealing with **accounting & entitlement work** relating to transactions of one or more treasuries and for the efficient execution of the work is placed in charge of a Supervisor/Section Officer/Assistant Accounts Officer.

1.08. Brief outline of work done in various group of sections--The functions of each Group of sections referred to in para 1.05 above are detailed in the Manuals of the respective groups or sections. A brief outline of work done by the group of sections is given below:-

(a) Office Establishment Sections

Consequent upon the bifurcation of Audit & Accounts w.e.f 1.4.1984 and subsequently, formation of two offices in Accounts Wing namely, Office of the Accountant General (A&E)-I, M.P. and Office of the Accountant General (A&E)-II, M.P. w.e.f. 29.5.1985,

the work related with the Administrative and Establishment matters has been redistributed amongst the O.E. sections. Sections OE-I to OE-IV deal with the Administration and Establishment matters concerned with the Office of the A.G. (A&E)-I, M.P. and section OE-VII to OE-X deal with matters related to the office of the A.G. (A&E)-II, M.P. both located at Gwalior. Office Establishment sections, in general, deal with all matters connected with the official career of employees i.e. recruitment, promotions, confirmations, retirement, suspension, termination, dismissal, resignation etc., maintenance of the connected records and documents and matters incidental to running of an office i.e., preparation of Budget estimates, scrutiny and disbursement of claims, purchases of contingent nature are dealt with in these sections.

(b) **Central Treasury Sections**

The receipt and Payment schedules along with monthly accounts rendered by all treasuries in M.P. are initially received in these sections and sorted department-wise for onward transmission to the dealing treasury compilation sections for accounting. These sections are responsible for feeding of data of list of payment, cash account in computer for generation and maintenance of the Detail Book part-I.

(Authority : Letter No. CT-I/STR-2/298 dated 1.4.2002)

(c) **Treasury Compilation Sections**

The Treasury accounts are sorted Major Head wise by Central Treasury sections and then sent to these (TC) sections for compilation of accounts Major, Minor and detailed head-wise for each month. Adjustments of account transactions within the same circle of accounts are carried out through these sections. These sections are responsible for rendering monthly accounts to Book section.

(Authority : Letter No. TM/Misc./MOP/STR-II-02 dated 2.4.2002)

(d) **Account Current Sections**

Transactions arising within the State of Madhya Pradesh, on behalf of other state Governments and other circles of account and which are finally adjustable in the books of other Accounts officers and vice-versa are dealt with in these sections of AG (A&E)-I, M.P.

(Authority : Letter No. AC-I/MOP/STR-169 dated 20.3.2002)

(e) **Deposit Section**

The Deposit Section is responsible to maintain Broadsheet of Deposit transactions made by the treasuries in M.P. and also transaction of deposits made by public with the courts of law.

(Authority : Letter No. CT-I/STR-2/298 dated 1.4.2002)

(f) **Provident Fund Sections**

The accounts transactions in relation to subscription to and withdrawal/ payment of Provident Fund (both general as well as contributory) of employees of the State Govt. of Madhya Pradesh are maintained in these sections.

(g) **Book Sections**

Compilation of R.B.I transactions, preparation of Combined Transfer Entry Ledger & Abstract and incorporation civil accounts. Preparation and rendition of civil accounts of M.P. Government including supplementary accounts. Monitoring transactions relating to Ways and Means Advances and overdraft from R.B.I. Contingency Fund, Periodical

Adjustments, Cash Balance Investment. Preparation and rendition of Monthly Report on Expenditure, Ledger closing register and Material for Finance and Appropriation Accounts. Furnishing material for Budget Estimates to the State Government.

(Authority : Letter No. Loan/MOP Rev. dated 8.4.2002)

(h) **Loan Section**

The accounts relating to Public Debt i.e. internal debt of the State Government and Loans & Advances from Central Government and work relating to settlement of transactions on behalf of R.B.I. Monitoring Transactions relating to currency chest.

(Authority : Letter No. Loan/MOP Rev. dated 8.4.2002)

(i) **Pension Group**

After taking over the work of pension authorisation from the A.G. (A&E)-II M.P. by the Govt. of M.P. w.e.f. 1-4-1996, pension cases of all departments are now deposited of by the Director, Treasuries and Accounts of the concerned Division/Commissionary. However, from 1-4-1996, this group is responsible for pension related jobs as shown against each section operating in the Office of the Accountant General (A&E)-II, M.P. -

- (a) (i) Pension Report Section (P.R.-M.) - Final pension reports are issued by this section in respect of the officers of All India services, High Court Judges of M.P., Lokayukts/Uplokayukta, Members of Public Service Commission of M.P., MLA, Divisional Accountants/Accounts officers.
- (ii) Pension Authorisation section (P.A.-M.) - Work related to the pension cases reported by P.R.-M section. In addition, pension authorisation of the freedom fighters of the state of M.P. and pension cases to be authorised to other state Governments.
- (iii) State Family Pension Section (SFP-M) - Authorisation of family pension in respect of the employees who retired prior to 1.4.1966 and died subsequently.
- (iv) Pension Compilation & Central Residual Section (PC&CR) -Compilation and Accounting work is carried out on the basis of the Payment Vouchers of Pension/Gratuity/Commuted Account of Pension, received from the treasuries of state of M.P. and other Drawing & Disbursing officers on behalf of the Pension Payment orders issued by this office received from other state Government.
- (b) Under the with schedule attached to the Article 49 of the Reorganisation of State of M.P. Act, 2000, the Pension Reporting, Authorisation and Disposal of Pension and compilation of cases of subsequently formed states of M.P. and Chhattisgarh will be done by separate Accountants General. Hence, reorganisation of Pension Group for the state of Chhattisgarh, has been done as given below:-
- (i) Pension Report Section (c)
- (ii) Pension Authorisation Section (c)
- (iii) State Family Pension Section (c)
- (iv) Pension Compilation Section (c)

(Authority : Pr. Accountant General's order dated 7-11-2000).

(j) **Forest Compilation Sections**

Accounting of transactions relating to various Forests Division in M.P. State is conducted in these sections and consolidated accounts prepared on the basis of compiled accounts rendered by the Divisional Forest officers.

- (k) **Works Sections**
The expenditure incurred on various public works through the State Public Works, Irrigation and Public Health Engineering Divisions in the State of M.P., are incorporated in the State Civil Accounts through the compiled accounts rendered by the divisions after consolidation.
- (l) **Internal Test Audit Section**
Functions of these sections involve inspection of various sections of the office to satisfy that the work allotted to each group of sections is carried out by the unit sections according to the prescribed rules and procedure and the percentages and standards laid down for each type of work in respective Manuals of the groups. Irregularities noticed are reported to the Accountants General. There are separate I.T.A. Wings for the office of the A.G. (A&E)-I and A.G. (A&E)-II of M.P. The ITA Wing of the A.G. (A&E)-I deals with the work of Accounts Group as a whole including computer/VLC Wing, Administrative Group of Accountant General (A&E)-I located at Bhopal. The ITA Wing of Accountant General (A&E)-II, deals with Fund including EDP and Pension Groups and Administrative Group of Accountant General (A&E)-II
- (m) **Report Section**
These sections are responsible to compile the Annual Finance Accounts and Appropriation Accounts embracing transactions of the State Government together. On approval of the compiled accounts for the year by the Accountant General (Audit)-I/II, M.P. the accounts are got printed and signed by C&AG for presentation to the State Legislature and the Governor of the State.
- (n) **General Section & Executive Branch**
For running of the office as an office certain house keeping functions just as opening of office, cleanliness of rooms and halls, allotment of duties to class-IV staff, supply and movement of furniture, supply of stationery, articles, arrangements of drinking water, receipt and despatch of correspondence from and with outside authorities are to be carried out through a group of staff appointed for and engaged on such jobs. The General Section and Executive Branch are responsible for the execution of these activities along with the work of purchase and distribution of stationery and other articles. General Section, Executive Branch & Stationary Branch are separate for the Office of the Accountant General (A&E) -I and Accountant General (A&E) -II, M.P. The details of various activities performed are mentioned in succeeding chapters.
- (o) **A.G.'s Complaint Cell**
All complaints of subscribers and pensioners addressed to the Accountant General by name or sent direct to the C&AG of India, New Delhi, are received in this cell and put up direct to the Accountant General for his/her perusal who in turn, if need be, may give orders/directions in each case for ensuring prompt and proper disposal of the complaint. The Complaint Cell is under the direct Charge of the Accountant General (A&E)-II, M.P.
- (p) **Grievance Redressal Cell (GR Cell)**
Grievance Redressal Cell, established on 21.9.1990, provides proper guidance to the subscribers and pensioners, who visit this office for redressal of grievances in regard to their GPF/CPF or pension related matters, and ensures prompt disposal of grievances by

registering their complaints and taking up the matter with the concerned section according to the instructions issued from time to time by the A.G. (A&E)-II, M.P.

(Authority: No. G.R. Cell/1 DT. 26-9-1990)

(q) **Legal Cell**

Legal Cell has been operating since 1.12.1986 in the Secretariat of the Accountant General (A&E)-II with a view to keep a closer watch and proper monitoring of the cases, filed by petitioner(s) in a court of law, wherein the Accountant General and/or Controller & Auditor General of India is made a party.

(Authority: O.O.No. A.G. (A&E)-II/Sectt./L.C./01-86-87 Dated 26.11.1986).

(r) **Cash Branch**

Cash Branch-I & Cash Branch-II, independent of each other, look after the work of payments & receipts and maintenance of cash book and other subsidiary/allied records, in connection with the pay & allowances of the staff of the office of the Accountant & Accountant General (A&E) -II, M.P. General (A&E)-I, M.P. respectively, besides payments to and deposits from suppliers, contractors rendering services to these offices.

(s) **Confidential Cells**

(i) Confidential Cell-I is under direct charge of Sr.DAG/DAG (Admn.) of the office of the Accountant General (A&E) -I, M.P.

The following items are dealt with in C.C.-I :-

- (1) Maintenance of and correspondence on Annual Confidential Reports of all officers and staff, excluding Sr. Accounts Officers/Accounts Officers.
- (2) Maintenance of disciplinary case files & correspondence in those matters.
- (3) Correspondence with various Service Associations.
- (4) Conducting various departmental examinations.
- (5) Preparing replies in court matters, liasoning with the Central Govt. Counsels and attending courts during the course of hearings.

(ii) Confidential Cell-II (O.E.-X) is under direct charge of Sr.DAG/DAG (Admn. & Pension) of the office of the Accountant General (A&E)-II M.P. C.C.-II is responsible for investigating & submitting complaint cases, disciplinary cases against the officials/officers of the Accountant General (A&E)-II, defending court case(s) through Govt. advocate, filed by officials in service matters & after getting the Confidential Reports written by the officials/officers of the office, sending them to the office of the Accountant General (A&E)-I, M.P., Gwalior, preparation of Administrative Reports & disposal of the matters related with Service Association and similar other misc. works.

(Authority : (i) No. Admn./C.C./MOP Rev./STR-I/111 Dated 10.4.2002)

(ii) No. Admn.X/C.C.II/D-1996/STR-II/1151 dated 27-3-2002)

(t) **Hindi Cells**

In view of the instructions/orders issued from time to time by the Rajbhasha Vibhag, Ministry of Home Affairs, Govt. of India and the C&AG of India, the use of Rajbhasha in the office of the A.G. (A&E)-I and A.G. (A&E)-II, M.P is implemented and progress watched by the Hindi Cell-I, and Hindi Cell-II respectively. Quarterly meetings are conducted by these cells with their respective Accountants General for onward submission of reports to the C&AG of India. Translation of orders/ reports etc. from English to Hindi is conducted by Hindi Cell sections. Hindi cell-I organises half-yearly meetings of the Town Official Language Committee (TOLIC), in the month of

October/April presided over by the Principal Accountant General, who is the ex-officio Chairman of the TOLIC, in order to encourage and monitor the progress made in the use of Hindi in other Central Govt. offices in the town. Hindi Cell-I also conducts half-yearly training programmes in typing and shorthand for Central Govt. Offices of the town. Hindi magazines named "Darpan" and "Veerangna" are also compiled, edited, published and distributed quarterly by the Hindi Cells of the respective offices of the A.G. (A&E)-I and A.G. (A&E)- II, containing articles, poems, stories etc., contributed by the staff of the office, for which suitable remuneration is paid as per the prescribed rates.

(u) **Training Cells**

Training Cells are operating in the Office of Accountant General (A&E)-I & II separately for imparting in-service & in-house training to newly appointed/promoted Accounts Clerks, Group-D, Candidates of SOGE exams., Stenographers, SOs, AAOs, Data Entry Operators, Console Operators for improving their skills. Names of candidates for short duration courses, conducted by Regional Training Institute, Allahabad, are also nominated by these cells after getting approval from the Pr. Accountant General/Accountant General of the respective offices.

(v) **Organization & Methods (O&M) Cell**

The functions and areas of work to be done in O&M cell shall be :-

- (i) Simplification of work systems & procedures-studies of work in different areas of the office
- (ii) Improvement in accounting and test audit systems, methods & procedures (recommendations would be sent to headquarters for further examination before adoption).
- (iii) Study of the specific problem areas selected by the Accountants General.
- (iv) Control systems within the office at different levels.
- (v) flows/transmission of records within the office.
- (vi) Receipt & despatch systems.
- (vii) Records management.
- (viii) Utilization of accommodation, seating and record keeping arrangements.
- (ix) Standardisation of communications with outsiders; review of local terms in use and standardisation thereof.
- (x) Procedural shortcomings noticed in ITA inspections. The O&M unit would work directly under the supervision of the Pr. Accountant General/Accountant General and any study marked to the cell would require his/her approval.

(O.O.No. O&M/I dated 17.2.1979.)

1.09 Resident Audit Offices----- deleted

1.10 Control Sections - For co-ordinating the duties of a Group of sections, consolidation of statistical data for various purposes, Control over the sanctioned strength of the group under a group officer referred to in para-1.04 above and discharging certain administrative functions peculiar to the group, certain sections have been nominated as 'Control Sections'.

Following are the sections categorised as 'Control Section'

	Group of Sections	Controlling Sections (s)
1.	OE & Admn.	OE.I/O.E. VII.
2.	Provident Fund	Fd. Misc./ Fd. (I)
3.	Book & CT & Loan	Book-I/Book-II.
4.	Account Current.	AC.I.
5.	Forest	F.C. I.
6.	Deposits	Dep. I.
7.	T.C.	T.M.

	Group of Sections	Controlling Sections (s)
8.	Pension Authorisation	P.A.(M)
9.	Pension Report	PR. (M)
10.	C.C. -I & C.C.II	C.C.-I

1.11 Heads of Offices - The Sr. Dy. Accountant General (Admn.) in the office of the Accountant General (A&E)-I, M.P. Gwalior and Dy. Accountant General (Admn. & Pension) in the office of the A.G. (A&E)-II Gwalior and Sr. Dy. Accountant General (Works A/cs) at Bhopal in the office of Accountant General (A&E)-I, M.P. have been declared as 'Heads of offices' for the offices of Accountant General (A&E)-I, M.P. Gwalior, Accountant General (A&E)-II M.P., Gwalior and office of the Accountant General (A&E)-I, M.P., Bhopal branch respectively. By virtue of these declarations, these offices exercise financial and administrative powers in respect of drawing and disbursing of claims of employees of the respective offices, incur contingent expenditure under the provisions of General Financial Rules and exercise powers to sanction leave etc. & discharge the functions of controlling authority in respect of Travelling Allowance (including transfer TA) and Medical claims above Rs. 200.

1.12. Appointing Authorities -

- (a) Appointments to the cadres of Accounts Officers/Sr. Accounts Officers and Section Officers/Assistant Accounts Officers are made by the Accountant General (A&E)-I, M.P.
- (b) The Sr. Dy. Accountant General (Admn.) office of the Accountant General (A&E)-I is the authority competent to order appointments/promotions to the cadre of Group-D, Clerks/Typists, Stenographers, Accountants and Senior Accountants.
- (c) The Sr. Dy. Accountant General (Works Accounts) is the authority competent to appoint Divisional Accountants to the cadre for which prior approval of the Pr. Accountant General is essential.

1.13 Welfare Officer- A post of Welfare Officer for the combined office of A.G. (A&E)-I & A.G. (A&E)-II has been sanctioned. The members of the staff are allowed to put individual grievance, discuss informally personal/domestic difficulties regarding the residential accommodation. The duties of Welfare Officer, **inter alia**, are-

- (i) **Staff Welfare**
 - (a) Giving personal hearings to individual members of staff regarding their difficulties or grievances.
 - (b) Assistance to the staff suddenly taken ill or those chronically ill, helping in securing admission in places of treatment.
 - (c) Helping, in cases of need, in securing admission of children in schools, colleges and other educational institutions.
 - (d) Assisting, in cases of need, families of persons on long tour.
 - (e) Counselling the members of staff in maintaining harmonious relations amongst themselves in the office as well as in the residential colony at Shastri Nagar.

- (ii) **House Keeping**
 - (a) Cleanliness of the premises of the Staff Colony and security arrangements thereof.
 - (b) All complaints related to CPWD regarding the repair and maintenance of staff quarters and coordination with CPWD authorities.
 - (c) Cleanliness of office canteen and kitchen.
 - (d) Assist and Coordinate with the administration in supervision of cleanliness of the office building, garden, premises and bathrooms including adequacy of water supply and elimination of congestion in the sections.

- (iii) **Recreational, Cultural and Community activities**
 - (a) Encouragement to players for participation in games etc., arrangements for matches and tournaments.
 - (b) Encouragement to persons possessing talent in music, dramatics, art, literary and other cultural activities and active participation in the arrangements for variety entertainment, dramatic performances, art exhibitions, Kavi Sammelans, Mushairas, Debates and publication of office magazines etc.
 - (c) Liaison with Recreation Club, Cooperative Stores, Credit Societies, House building Societies etc. The Pr. Accountant General has entrusted the following additional duties to the Welfare Officer pertaining to the Estate section, General Section, Old Records and Executive Branch along with the staff discharging these duties before their placement under the charge of welfare officer -

- (iv) **Estate Section -**
 - (a) Correspondence in regard to complaints, encroachments and cleanliness of Shastri Nagar Colony.
 - (b) Correspondence for proposed Civil/Electrical construction works.
 - (c) Correspondence with Shastri Nagar Kalyan Samiti.
 - (d) Correspondence with C.P.W.D. and M.P.E.B. on problems of the colony.
 - (e) Correspondence and arrangements of monthly meeting with the officers of C.P.W.D.
 - (f) Sending Return to Headquarters. in respect of the review of budget allotment and annual targets of capital works under construction.
 - (g) Correspondence with Shastri Nagar Kalyan Samiti in regard to problems brought to notice by it.
 - (h) Looking after the work of caretaker in Shastri Nagar, and depositing rent in P.A.O. after receiving it from the shops of Shastri Nagar.

- (v) **General Section**
Deciding on work places of Sweepers, inspection of their work and finalisation of their leave cases through caretaker.
- (vi) **Old Records**
- (a) Receiving records from various sections.
 - (b) Segregation and placement of records in old Records Room.
 - (c) Making records available to officers/sections when requisitioned.
 - (d) Destruction of old records after expiry of period of preservation.
- (vii) **Executive Branch**
- (a) Timely Supply and fitting of Coolers, Water Coolers, Heaters, Tube Light etc. in sections/office.
 - (b) Sanctioning and execution of Civil/electrical works after getting estimates from the CPWD.
 - (c) Maintaining records of furniture in office, its repairs, supply of furniture to officers/sections and submission of proposals for new furniture's
 - (d) Procurement/purchase and distribution of liveries to class-IV for summer and winter seasons. The files related to above matters will be submitted by the AAO/SO to the Welfare Officer through Sr. A.O./A.O. (General Section).
- (Authority:-
- (i) CAG's letter No. N 3792-NGE I/78-80 DT 4.11.81
 - (ii) No. Admn. I/GO's GP/W.O./Duties/224 DT. 5-12-97,
 - (iii) No. Admn.I/G.O./W.O./Duties/2000/84 DT 4.8.2000)

- 1.14. Secretary to the Accountant General** - Each Accountant General will have an officer of the rank of Accounts officer/Sr. Accounts Officer who will act as Secretary. Besides working as Personal Assistant to the Accountant General, the Secretary has to attend following duties:-
- (a) Checking up details and getting elucidation to points of doubt in particular cases, especially in entitlement cases.
 - (b) Attending to persons calling on the Accountant General in cases of grievances etc.
 - (c) Detailed investigations in particular cases under Accountant General's directions.
 - (d) Working up of details and watching the disposal of correspondence received in the name of the Accountant General.
 - (e) Handling all the correspondence which is to be attended personally by the Accountant General.
 - (f) Assisting the Accountant General in examination of arrears reports of different groups.
 - (g) Review the working of particular section of office as per directions of the Accountant General.
 - (h) Investigation and scrutiny of important/interesting proposals initiated/referred to the A.G.
 - (i) Collection of information and data required by the C & AG of India at short notice.
 - (j) To deal with duplicate copies of sanctions received by the Accountant General for his personal scrutiny.
 - (k) To bring to notice of the A.G. control returns not being submitted to him and those control returns indicative of bad state of work requiring remedial action.

(l) Maintenance of records of all Secret nature of work handled by the A.G. personally.

The Secretary to the Accountant General has to work as multipurpose officer and may be entrusted with the job of surprise inspection of sections, getting reports about bottlenecks in work in any group etc.

(**Authority** :-Letter No. 2090-GE.II/19-69 dt. 11-8-69 from Shri N. Siva Subramanian, Asstt. C&AG (P).]

CHAPTER 2

ATTENDANCE, DISCIPLINE AND GENERAL CONDUCT

2.01. Office Working Hours- Normal work hours for the office are from 09.30 A.M. to 6.00 p.m. with half an hour lunch break from 1.30 P.M. to 2.00 P.M. on all week days excepting Saturday, Sunday and other gazetted holidays when the office remains closed.

However, the Assistant Accounts Officers/Section Officers/Supervisors are empowered to require early or late attendance of staff, when the work is in arrears or the exigencies of public service so require. In cases of compulsory attendance of staff on Saturdays & Sundays and/or holidays, prior approval of the Group officer/Branch officer should be obtained by the officer concerned.

2.02. Attendance before and beyond normal hours –

- (a) Any member of staff may attend half an hour before and may sit one hour more than the normal office hours to complete his official work for which no official permission would be required. However, any member of staff who intends/is required to attend prior to 9.00 A.M. or work beyond 7.00 P.M. must obtain written permission from his/her Branch Officer to do so. Branch officers are expected to ensure that such permission is granted only in exigencies of public service.
- (b) While entering the office before 9.00 A.M. or leaving the office after 7.00 P.M. permission slips should be handed over to the Chowkidar on duty at the main gate of office building. Government servant will also record his/her name, actual time of arrival/departure, as the case may be, in the register kept with the Chowkidar, and sign against the entries so made in the register.
These provisions are applicable also in cases of attendance in office on Saturdays, Sundays and Holidays.
- (c) Main gate to the office building will be closed and locked at 8.30 P.M. sharp. All members of the staff working late hours with due permission must leave their sections/blocks after informing the Chowkidar well before closing hours.

2.03. Attendance of Ministerial Staff-

- (a) Members of the staff are expected to be at their seats punctually at 9.30 a.m. ready for work. Members of the staff working in shift system will observe the timings of the shift strictly. An attendance register in form S-37 will be maintained by each Section/Secretariat & Cells showing the names and permanent numbers of the members of staff working in the Section/Secretariat & Cells. Each person, on arrival, shall put initial in the attendance register (Row 'A') & record his/her time of arrival before beginning his day's work. Similarly, he/she will record his/her time of departure from the section in the attendance register (Row 'D') after putting his/ her initial.

For meeting this requirement, two rows will be opened against the name of each officer/official in the attendance register w.e.f. 12.8.99 in all sections/secretariats/Cells, in the proforma of S-37 as given below –

Sl. and No. Designation	Name	Dates					and same for next dates
		12	13	14	15	16	
1.	Shri.....						
A							
D							

- (b) The AAO/SO/Supervisor shall thereafter close the attendance register and mark a red ink cross against the name of the official subordinate to him who fails to attend the office at 09.30 a.m. and submit the Register to the Branch officer by 09.40 a.m. Any member of the staff who attends office late will put down his initials below the red ink cross mark with exact time of his attendance in the presence of the Branch Officer.
- (c) Up to two crosses in a month can be condoned by the competent authority for late attendance of the staff working in his charge, provided an application for condoning Cross is submitted on the same day mentioning the unavoidable circumstances for the late attendance for less than an hour. If the Govt. servant does not apply for condonation of cross on the same day, half day's Casual Leave will be debited to his/her C.L. account. For more than two crosses, half day's C.L. will be debited in the end of the month. Attendance register should be closed on the first working day of the subsequent month.

(O. O. No. ITA-6/O.O./17 dated 9.11.2001)

2.04 Attendance of Group-D Staff - Hours of work for Group-D staff, other than Chowkidars and Sweepers are from 9.00 a.m. to 6.00 p.m. on all working days on which office is kept open.

- (b) Hours of work for Chowkidars and Sweepers are as under:-
- (I) Morning Chowkidars-6.00 am to 2.00 p.m.
- (ii) Day Chowkidars-2.00 p.m. to 10.00 p.m.
- (iii) Night Chowkidars-10 p.m. to 6.00 a.m.
- (iv) Duties of Sweepers (For VLC & EDP) - 6.00 a.m. to 10.00 a.m., 4.00 pm to 8 pm or as decided by the Caretaker/Sr. A.O. (G.S.)-I/II
- (c) Allotment of hours of work to Chowkidars and Sweepers is done by the Caretaker in consultation with the Branch officer in-charge of General Section.

2.05. Punctuality and penalty for late attendance- Every Government servant is expected to be regular and punctual in attending office. Half a day's casual leave shall be debited to the casual leave account of a Government servant for each late attendance. In case of a Govt. servant who departs from office early before the time for closing of office shall also be treated like late attendance and in that case also, half a days C.L. should be debited to the C.L. account for each early departure from office. If such a course does not ensure punctual attendance of a Govt. servant, suitable disciplinary action may be initiated in addition to debiting half a day's casual leave to his casual leave account.

(O.O. No. Admn.I/310 dt. 25-9-75.

O.O. No. Admn. 1/195 dt. 1-9-65. C & AG's No. 1940-NGE I/14-65 dt 11-8-65)

2.06 Leaving office during work hours- No member of staff should leave office without specific permission of his immediate supervising officer. Absence for more than a quarter hour requires sanction of the Supervisor/ Section Officer/Assistant Account Officer/Branch officer. Section officer should ensure that staff working under him is fully engaged on official work during working hours. Any member found absent from his seat without permission shall be called upon to explain his/her absence. Persistent absence from duty is liable to disciplinary action. Private work during office hours is strictly forbidden.

2.07. Entry and Presence in Office Premises - Every Govt. servant employed in this office shall be issued with an Identity Card bearing his photograph and showing particulars of his designation duly attested by the Sr. D.A.G. (Admn.). Entry in the office shall be allowed only to the persons having identity card or pass as the case may be. Every person shall carry the identity card while entering, leaving and moving in the office premises, on their person and should produce the same when required by the security staff. The Chowkidars/Caretaker are/is authorised to refuse entry to a person who is not in a position to establish his identity or produce the identity card.
(GS/OO/Identity cards/201 dt. 2-4-75)

2.08. Leaving Headquarters –

- (a) No member of the staff should leave headquarters without prior permission of the authority empowered to sanction leave. Leaving headquarters without permission is not only objectionable but constitutes misconduct and shall warrant initiation of disciplinary proceedings.
- (b) Gazetted officers and Section officers should obtain prior permission of the leave sanctioning authority, before leaving headquarters.
- (c) Other members of the staff who desire to leave headquarters on Saturdays, Sundays, holidays or during casual leave shall obtain permission of the casual leave sanctioning authority in the case of absence on casual leave and in other cases of the Branch officer where the absence is for a period of less than 30 days and Sr. D.A.G. (Admn.) or Group supervisory officer where absence on leave exceeds 30 days.
- (d) Leaving headquarters on the plea of obtaining expert medical opinion without proper permission of the competent authority is not permissible. There shall however be no objection to a member of staff leaving headquarters with permission of competent authority, unless the Civil Surgeon advises immediate departure which must be obtained in writing before leaving station.

2.09. Absence without leave-

- (a) Staying away from office without prior sanction of leave is objectionable, except when the cause is sudden illness or circumstances of a pressing nature. In every case of absence without previous sanction the reason for the absence should be communicated at once through some other person, and if it is due to illness, a medical certificate should be produced duly signed by an authorised Medical attendant, where the absence from duty exceeds three days. Urgency of private affairs will not, as a rule, be accepted as an excuse for staying away from office when leave has been definitely refused or after expiry of leave previously granted. Absence in such cases may render the government servant liable to disciplinary action.

- (b) The absence of staff who choose to remain absent from duty on account of disturbances, bundh, strike etc. without applying for leave shall be treated in the following manner :-
- (i) Under the provision FR-17(i) an officer who is absent from duty without any authority is not entitled to any pay and allowances for the period of such absence. Unauthorised absence of staff on account of bundhs etc. apart from resulting in loss of pay and allowances for the period of such absence would also constitute a "break in service" unless it is condoned and treated as 'dies-non' by competent authority to obviate forfeiture of past service.
- (ii) Even in cases where a number of Government servants acting in combination or in concerted manner absent themselves from duty for a part of the day only, their absence in above circumstances will be treated as unauthorised for the whole day on the lines indicated above.

(Office order No. Admn. 1/7 dated 3-43-1972).

(c) **Absence of Govt. servant on the days of bundh etc.** may fall under one of the following categories:-

- (i) Where a Govt. servant applies for leave for the day or days of Bundh for genuine reasons e.g. medical grounds of which competent authority is satisfied, leave of the kind applied for, and admissible, including casual leave may be granted to the Govt. servant.
- (ii) Where the competent authority is satisfied that absence of an individual concerned was entirely due to reasons beyond his control, e.g., failure of transport, disturbances of law and order situation in the locality, picketing or imposition of curfew in the city or locality, special casual leave may be granted to such individual Government servants who have to attend to his duties from a distance not less than five kilo meters to the place of their duty and in cases of disturbances, picketing and curfew etc., without insisting on the condition that the distance is not less than five kilo meters. In either case, the sanction of special casual leave rests with the Comptroller & Auditor General of India, on the recommendation of the Accountant General. This will also include, mutatis mutandis, dislocation of traffic due to natural calamities such as floods, cyclones, heavy rains etc.
- (iii) Unauthorised absence i.e., where conditions mentioned in (i) and (ii) above are not satisfied will be dealt with as mentioned in (b) above.

[Govt. of India, Cabinet Secretariat O.M. No. 27-6-71 Estt. (B) dt. 1-11-81 read with C&AG letter No. 236 NGE I/13-71 dt. 3-12-1971.]

2.10 Attendance on Saturdays, Sundays and Holidays - (a) State of work of a particular seat or section as a whole may occasionally warrant, voluntary or obligatory attendance on Saturdays, Sundays or holidays, when office is normally kept closed. To meet such a situation arrangements are made to keep particular wings of building open between 09.30 am to 6.00 p.m. on special requisitions received by the Branch officers or Group officers. Attendance on such Saturdays, Sundays and/or holidays is subject to following procedure being observed:-

- (i) Requisition for opening the office on Saturday, Sunday and/or holiday, should be got approved by the Branch Officer in charge of the section, and forwarded to the Branch Officer, in-charge, General Section routing the same through the Group Officer and DAG/Admn on the day preceding a Saturday, Sunday/holiday.
- (ii) Each requisition should indicate the names of officials who are permitted to attend office and should contain their signatures for subsequent identification. The purpose i.e. the precise work for which his attendance is required should also be indicated therein.

No other member will be permitted to enter office on such Saturday/Sunday/holiday.

- (iii) Each official permitted to attend office of holidays/ Saturday/ Sunday shall on arrival record his name, permanent account no., section, time of arrival, and put his signatures on the holiday attendance register kept with the caretaker/ chowkidar at the main entrance gate. Such officials should also record the time of their departure in the same register at the time of their leaving the office.
- (iv) Each official so attending the office should also keep the identity card on his person and shall be required to produce the same, if demanded by the caretaker on duty. Permission to enter will be refused, if any official fails to satisfy his identity on such a request from the Chowkidar/caretaker on duty.
- (v) As the office on Saturdays/Sundays/holidays is closed at 6.00 p.m. sharp each official is expected to leave his room/block well before the closing hour, inform the Chowkidar, to enable him to lock the section/ room expeditiously.
- (vi) To curb the tendency to earn compensatory leave by attending office for a couple of hours on Saturdays/Sundays/holidays, the Branch Officers should ensure that permission is granted to those officials only who have actually substantial work to be done.
- (vii) With a view to strengthen the security measures, it has been decided that requisitions for opening sections/block shall be forwarded to the Sr. DAG (Admn.) by the respective Group Officer. Permission for working in office on holidays will be accorded to concerned Officers/Officials only if the requisitions are received through the Group Officer in the prescribed proforma.

Proforma of notice for attending office on holidays

Name of the Section.....

Sl. No.	Name of the officer/ employee.	Designation & Permanent No.	Day and date of attendance.	Purpose of attending office.	Signature of the officer/employee.
1.	2.	3.	4.	5.	6.

Sr.DAG/Admn Group Officer Sr. A.O./A.O/ AAO/S.O./Supervisor

(No. O.O. GS/Security/3 dated 24-5-1973, No. O.O./GS/664 dt. 24-3-73, No. O.O./GS/Identity card/201 dt. 2-4-75, No. GS.I/7 Dated 25.2.2002 & O.O.No. OE.I/MOP Rev./STR-A/237 dated 11.3.2002).

2.11. General Conduct - Every Government servant shall maintain at all times absolute integrity, maintain devotions to duty, and do nothing which is unbecoming of a Government servant. Every Government servant is expected to be aware of the provisions of the Central Civil Services Conduct Rules, 1964 by which they are governed. Annexure-I to this manual reproduces the above rules.

2.12. Politeness and Behaviour- Employees of the office are expected to be polite and courteous in all their dealings with their colleagues, subordinates and supervisors as also with the visitors. Their conduct while on local audit duties or visiting other offices should be above reproach.

2.13 Gossiping & Loitering - Gossiping and loitering, in corridors during office hours, excepting during the authorised hours of lunch break i.e. 1.30 p.m. to 2.00 p.m., is strictly prohibited.

The lunch hours should be very scrupulously observed by all the staff. Surprise checks may also be made by Group supervisory officers to curb tendency to abuse the facility of lunch break by subordinate staff wasting time in gossiping & loitering.
(O.O. Admn. I/195 dated 1-9-1965).

2.14. Misconduct of Members of staff –

- (a) Supervisors/Section officers/AAOs shall bring immediately to the notice of the Accountant General through their Branch Officers and Group Officers for necessary action any disorderly conduct, irregular habits or insubordination on the part of any employee in their sections.
- (b) **Prohibition of sexual harassment of working women:**
 - (1) No Govt. servant shall indulge in any act of sexual harassment of any woman at her work place.
 - (2) Every Govt. servant who is in-charge of a work place shall take appropriate steps to prevent sexual harassment to any woman at such work place.

Explanation:- For the purpose of this rule, “Sexual harassment” includes such unwelcome sexually determined behaviour, whether directly or otherwise, as-

- i. physical contact and advances;
 - ii. demand or request for sexual favours;
 - iii. sexually coloured remarks;
 - iv. showing any pornography;
 - v. any other unwelcome physical, verbal or non-verbal conduct of a sexual nature.
- (G.I.Deptt. of Per. & Trg. Notification No. 11013/10/97-Estt. (A), dated 13.2.98)

2.15. Smoking in Office Premises - Smoking in the office rooms and before Supervisory Officers is strictly prohibited.

2.16. Cleanliness - Every employee is expected to observe cleanliness and hygienic conditions in the office. Insanitary conditions anywhere in the office premises should be brought to the notice of the Caretaker at once.

2.17. Spitting - Spitting elsewhere than in the spittoons, provided at convenient places in corridors etc. is not only in-hygienic but also an anti-social habit and should be abjured, unreservedly.

2.18. Tidiness of Sections and other Rooms –

- (a) Files, registers and papers should be methodically arranged and when not in use, should be kept neatly stacked in the shelves/almirahs provided for the purpose.
- (b) No files, registers and papers should be kept on the floor.
- (c) Waste papers should be put in the receptacles/waste paper baskets provided for the purpose and not strewn about on the floor.
- (d) Every member of the staff should tidy up his or her table every evening before he or she leaves office.
- (e) Important papers and vouchers should be kept in safe custody at the end of the day.

- 2.19. Missing Papers** - When official papers are found missing, a report should be made in writing immediately by the Accountant/Sr. Accountant or the Supervisor/Section Officer/AAO to his immediate official superior and necessary action should be initiated to trace the papers and fix the responsibility for the loss.
- 2.20. Playing Cards** - No Government servant should play cards, on lawns or other places within the office premises, except in the Recreation room approved for such purposes, during lunch and outside office hours.
- 2.21. Precautions against fire –**
- (a) Lit match sticks and smouldering cigarette/Biri butts must not be thrown anywhere within the office buildings. Persons found doing so will be liable to face disciplinary proceedings.
 - (b) Daftaries, who are often required to use match box and candles in connection with sealing work of parcels and packets, should exercise greatest care in the use of these articles and avoid placing them in close proximity of articles susceptible of catching fire.
 - (c) Detailed instructions regarding precautions to be taken to avoid fire and action to be taken, when fire breaks out are given in Annexure-II to this manual.
- 2.22. Tampering with and/or removal of fixtures** - Tempering with and/or removal of fixtures of office building unauthorisedly is strictly prohibited. Persons found doing this are liable to face disciplinary proceedings.
- 2.23. Arrest of Government Servants** - It shall be the duty of a Govt. servant who may be arrested for any reason to intimate the fact of his arrest and the circumstances connected therewith to his official supervisors promptly even though he might have been released subsequently on bail. Failure on the part of the Govt. servant to inform his supervisor 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, arising out of the outcome of the police case against him. On receipt of the information from the person concerned or from any other source, it will be decided whether the facts and circumstances leading to the arrest of the person warrant his suspension.
- 2.24. Conviction of Govt. servants in the court of law** - A Govt. servant who is convicted in a criminal case should inform his official supervisors of the fact of his conviction and the circumstances connected therewith as soon as it is possible for him to do so. Failure on the part of any Govt. servant in this respect will be regarded as suppression of material information, and will render him liable to disciplinary action on this ground alone, apart from the penalty called for on the basis of the offence on which his conviction was based.
(GOL. MHA OM No. 25/7049-Ests. dt. 20.12.1949 & CAG's No. 4032+NGE II/410-49 dt 29.12.1949).
- 2.25. Representation of Govt. Servants on service matters –**
- (I) Whenever in any matters connected with his service rights or conditions, a government servant wants to press a claim of seek, redress of a grievance, the proper course for him is to address his immediate official superior, or the head of his office, or such other authority at the lowest level as is competent to deal with the matter. An appeal or representation to a higher authority should not be made unless the appropriate lower authority has already rejected the claim or refused relief or ignored or unduly delayed the disposal of the case.

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

[GOL MHA OM No. 118/52-Ests dt. 30-4-52 read with CAG's letter No. 2006-NGE I/125-52 dt. 30.6.1952 & MHA OM No. F-25/3/59 Ests. (A) dt. 21-4-1959 read with CAG's No. 2345-NGE II/220-59 dated 21-5-1959.]

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

(CAG's No. 1944-NGE I/27/1952 dt. 21.6.52
GOI MHA OM No. 119/52-Ests dt. 30-4-1952).

- 2.26. Insolvency and Indebtedness** - Insolvency and/or habitual indebtedness impairs an employees' usefulness and under certain circumstances renders him liable to disciplinary action leading to dismissal. Any member who enters into any pecuniary arrangements with other members of the staff is liable to be prosecuted under the Govt. servant's conduct rules if circumstances so warrant.

Resort to insolvent court is a discredit to a Govt. servant and would be considered as of itself constituting a sufficient cause for exclusion from public service unless it should appear that embarrassment of the insolvent has been the result of unforeseen misfortunes or circumstances over which he could not exercise any control and had not proceeded from dissipating and extravagant habits.

(CAG's No. 1972-NGE 292-36 dt. 17-12-1937).

- 2.27. Acquisition & Disposal of Movable and Immovable Property** -The provisions contained in Rule 18 of CCS (Conduct) Rules regarding acquisition and disposal of movable and immovable property etc. should be followed carefully. Under sub-rule (I) of Rule 18 every member of Class-I and Class-II services, shall on first appointment to Govt. service and thereafter at intervals of 12 months submit a return of immovable property owned, acquired or inherited by him or held by him on lease or mortgaged either in his name or in the name of any member of his family. This return shall be submitted in the month of January showing the position as on 1st January of every year.

The Govt. servant should intimate to the Competent Authority the fact of death and acquisition of property through inheritance, as soon as the event occurs. Members of class-I & II services shall, in addition, include this in the annual property returns submitted by them.

CHAPTER 3
HOLIDAYS AND LEAVE
Holidays

3.01(a) Holidays to staff excluding Chowkidars & Sweepers

All Sundays and Saturdays of every month are holidays. Seventeen bare holidays are also observed, in addition, in each calendar year. The list of these holidays is drawn up by the Central Government Employees Welfare Co-ordination Committee, Gwalior/Bhopal in respect of main office and branch office, to be observed by all Central Government offices located at Gwalior/Bhopal. Audit/Treasury Inspection Parties, while conducting audit of accounts of the Local Bodies and Panchayati Raj Institutions/Treasuries of State Government are to follow State Government Holidays. Holidays to be observed by Audit/Inspection Parties are, however, indicated in their respective tour programmes.

- (b) Declaration of holidays on election days** – When General Elections to Lok Sabha/State Assemblies or Bye-Election to Lok Sabha are held on a day other than a Sunday or closed holidays, the day of polling will be declared as a holiday for Central Government offices.
- **Order (4), Annexure-III (As per Swamy's Hand Book- 2001).**

Restricted Holidays

- 3.02 Restricted holidays to staff excluding Chowkidars and Sweepers** In addition to the closed holidays mentioned in para 3.01 above, each employee is permitted to avail of any two holidays to be chosen by him, out of the list of 'Restricted holidays' which will also be declared every year by the Central Govt. Welfare Coordinate committee, Gwalior/Bhopal.
(GIMHA OM No. 20/38/60-Pub. I dt. 31.12.60 and No. 20/29/67-Pub. I dt. 21.11.1968).

3.03 Scope of and permission for restricted Holidays.

A Government servant may avail of any two restricted holidays irrespective of whether those holidays are observed by his community or not. However, his right to observe restricted holidays are not absolute. Restricted holidays are to be taken only with prior permission of superior officers. Such permission should normally be given except when presence of an individual employee or group of employees is absolutely necessary in the interest of office work.

[GIMF (Deptt. of Revenue) No. F. 20/2/60 Co-ord (182) dt. 14-3-1960.]

3.04 Record of restricted holidays

The record is maintained in Casual leave register.

3.05 Holidays to Chowkidars and Sweepers on regular establishment.

- (a) Chowkidars and Sweepers should be allowed a weekly day off duty (or where this is not possible, for special reasons at least a fortnightly off) by rotation.
- (b) In addition, they are also entitled to three national holidays, viz., Republic Day, Independence Day and Mahatma Gandhi's Birthday and twelve effective holidays to be chosen out of list of holidays approved for office.
- (c) Application for availing holidays, other than national holidays, mentioned above should be given to caretaker a week in advance. Caretaker will pass it on to Section officer, General Section to enable the latter to offer remarks and obtain final orders of Branch officer. If leave is refused, the official will be entitled to overtime allowance for

performing duty on the said day or alternatively, he may choose to apply for another holiday.

- (d) Total number of holidays, excluding three national holidays should not exceed twelve in a calendar year including holidays availed and holidays in lieu of which overtime allowance was sanctioned.
- (e) Chowkidars and Sweepers are not entitled to holidays on Saturday of each month.

[GOI Cabinet Secretariat, Personnel Deptt. Memo No. 14/12/71-Estt. (c) dt. 3.6.1971, No. 14/11/71-Estt. (c) dt. 31-12-71 and AGMP Endt No. GS/118 dated 13-6-1973), GOI, Min of Personnel, Public Grievances & Pension, O.M. No. 49019/ 2/0- Estt. (C) Dt. 17.12.1990]

3.06 Combination of holidays

Holidays, restricted holidays and weekly/fortnightly offs may be prefixed/suffixed to casual leave, regular leave etc.

Compensatory Leave

3.07. Entitlement and grants of-General.

- (a) Staff required to perform duty for full prescribed hours of work on Saturdays and/or Sundays (or other weekly or fortnightly off-days) should as a rule be granted compensatory leave in lieu. Where an employee is required to work for half a day or less e.g. from the time office opens till lunch time, two such half days should be taken as equivalent to one full day for the purpose of grant of compensatory leave. Where necessary, half a days compensatory leave may be given. There is no limit up to which compensatory leave can be accumulated.
- (b) For the purpose of compensatory leave, staff means non-gazetted staff leaving Section Officers and Supervisors.
[GIMF (DE) OM No. 9(11) E-II (B)/64 dt. 2.3.1965 and letter no. OE-I/MOP/STR-I/2055 dated 26-09-2002].
- (b) As a rule, compensatory leave should be granted within one month of its becoming due. In exceptional circumstances where Accountant General is satisfied that grant of compensatory leave to all the staff within a month would cause serious dislocation of current work, the condition may be relaxed provided that not more than two days compensatory leave is allowed to be availed at a time.
[GIMF(DE) OM No. F. 9(17)-E. II(B)/65 dt. 20.3.1967 and C&AG's Endt. No. 342-Audit/7-65 dt. 28.3.1967]

3.08. Compensatory Leave to staff of various parties like Peripatetic Parties, Local Bodies & Panchayati Raj Audit/Treasury Inspections Parties.

- (a) Compensatory leave is admissible, only in exceptional circumstances, to Govt. servants who are required to perform official duties while on tour on Sundays and, other holidays as in the case of staff working in main/branch office.
- (b) Where the officer in charge of the party, who orders his subordinates to perform duties on Sundays/holidays, is a non-gazetted officer, he shall report to headquarters explaining the circumstances necessitating detailing of staff on duty.
- (c) Compensatory leave can be sanctioned by Gazetted officer, in-charge of party or the Sr. Accounts officer/ Accounts officer.
- (d) Compensatory leave can be prefixed/ suffixed to casual leave/regular leave.

3.09. Amount of Casual Leave.

- (a) Casual leave is not earned by duty. It cannot be claimed as a matter of right and its grant is subject to exigencies of public service.
- (b) Casual leave for not more than **eight days** in a calendar year may be granted to both officers and staff. **Ten days** C.L. is admissible to Chowkidars.
- (c) In cases of persons who join service in the middle of a calendar year, authority competent to grant casual leave will have discretion to grant either full period of eight days or only a proportion thereof, after taking into account all the circumstances in each case.
- (d) Balance of casual leave at the end of each calendar year lapses and is, thus, not available for utilisation in the next year.
- (e) Public holidays and weekly/fortnightly offs falling within a period of casual leave are not counted as part of casual leave.

3.10 Grant of Casual Leave.

- (a) Application for casual leave, except in cases where need cannot be foreseen, should be submitted so as to reach leave sanctioning authority, at least two days before leave is required. If leave is applied for on account of ill-health, a medical certificate should be produced when absence exceeds three days.
- (b) Extent to which and authority by whom casual leave can be sanctioned is indicated below:-
 - (i) Accountant General may sanction casual leave exceeding five days at a time in exceptional circumstances.
 - (ii) Sr. Accounts Officer/Accounts officers may sanction casual leave up to five days at a time to Assistant Accounts Officer/ Section officers/Supervisors/Ad-hoc Section Officers and also their staff when period exceeds their power of sanction.
 - (iii) Assistant Accounts Officer/Section Officer/Supervisors may sanction casual leave to Sr. Accountants/Accountants/Clerks/Typists and group-D working under them up to a maximum period of three days at a time.
 - (iv) Sr. Accountants/Accountants may also exercise powers vested in Section officers when they function as heads of sections.

[1. C&AG's letter No. F. 4-OSD (P)/73 dt. 27.3.1973. 2. Circular No. 44/NGE/2000 & No. 1046-NGE (App.) 96-97 Dt. 12.10.2000]

3.11 Casual leave for half a day.

A Government servant may have some urgent private work which does not require a full day's casual leave. In such cases half a day's casual leave may be granted. For grant of this kind of leave, lunch interval is to be the dividing time i.e. a person who takes half a day's casual leave for fore-noon session is required to come to office at 1.30 P.M. Similarly a person who is granted leave for afternoon session may leave office at 1.30 P.M.

[CAG's letter No. 1940-NGE I/194-65 dt. 11.8.65.]

3.12. Combination of casual leave with other kinds of leave.

- (a) Casual leave cannot be combined with regular leave. As an exception, half-a-day's casual leave may be allowed to be combined with regular leave, when a Government servant takes half-a-day's casual leave for afternoon session but is unable to resume duty on next working day, because of unexpected illness or some other compelling grounds and is thus constrained to take leave for that day. Those who have only half-a-day's casual leave at

credit and who will not attend office on next working day (having already applied for leave of the kind due and admissible to cover absence for that working day and for subsequent working days, if any) should not be allowed the last half-a-day's C.L. for the A.N.

Note: Half a day's casual leave may be granted in conjunction with a full day or day's casual leave. The normal restriction of total days of casual leave to be granted at a time will continue to apply in such cases also.

(CAG's letter No. 1940-NGE I/194-65 dt. 11-8-65 and subsequent orders.).

(b) Following further guidelines may be observed while dealing with applications of casual leave:-

1. It may be prefixed and suffixed to any holidays and holidays may be sandwiched between two casual leaves i.e. public holidays falling within the period of casual leave should not be counted as part of casual leave.
2. The balance of casual leave at the end of the year lapses to the Govt. and should not be carried over to next year.
3. Casual leave is not earned by duty.
4. In regard to persons who join, Govt. service, in the middle of a calendar year, the authority competent to sanction leave will have the discretion either to grant full 8 days or only portion thereof, after keeping into account the circumstances of the case.

3.13. Record of casual leave

A record of casual leave availed of by each employee, is required to be maintained in form S-189 in the form of a register for each section. Where necessary, the account is kept centrally for a group of employees, e.g., gazetted officers and class-IV staff. Entries made in Casual Leave Register should be attested by leave sanctioning officer promptly.

3.14 Special Casual Leave

(A) **Special Casual leave may be allowed only:-**

- (a) For participation in sporting events of National or International importance.
- (b) When a Government servant is selected for such participation :-
 - (i) In respect of International sporting events by any National Sports Federation/Organisation recognized by all India Council of Sports and approved by the Ministry of Education, or
 - (ii) In case of events of National importance when the sporting event in which participation takes place is held on Inter-Zonal or Inter-Circle basis and the Government servant takes part in the event in a team as duly nominated representative on behalf of the State, Zone or Circle, as the case may be.
 - (iii) Coaching/training of teams participating in sporting events of National/International importance.
 - (iv) Attending coaching/training schemes under Rajkumari Amritkaur Coaching Scheme or similar all India Coaching or Training Schemes.
 - (v) Attending coaching or training courses by National Institute of Sports, Patiala.
 - (vi) Participating in mountaineering expeditions.
- (c) This concession is not to be allowed for participation either in a National or International Sporting event in which such participation of the Government Servant takes place in his personal capacity and not in a representative capacity.
- (d) Subject to the conditions mentioned above, special Casual leave may be allowed to the Government servant for a period not exceeding 30 days in any one calendar year. The

period of absence in excess of 30 days should be treated as regular leave of the kind admissible under the leave rules applicable to the person as a special case the Govt. servant may be permitted to combine special casual leave with regular leave. A special casual leave should not, however, be granted in combination with other ordinary leave.

(B) Special casual leave may be granted to office bearers of recognised service association/Unions of Central Government Employees as under:-

- (a) Those office bearers who are getting special casual leave up to a maximum of 10 days in a calendar year for participating in the activities of the Association may be allowed special casual leave, subject to the conditions in the Home Ministry of OM No. 24/33/59-Estt (B) dated 4th January, 1960 up to a maximum of 20 days in a calendar year.
 - (b) Special casual leave up to 10 days in a calendar year will be admissible to outstation delegate/member of Executive Committee of the recognised All India Association/Federation to attend its meeting.
 - (c) Special casual leave up to 5 days in a calendar year will be admissible to local delegate and local members of Executive Committee of all recognised Association/Unions/Federation.
 - (d) Special Casual leave admissible in terms of OM No. dated 8.4.69 is to be applied and got sanctioned in advance. That is a special casual leave cannot be claimed as a matter of right and it is open to the competent authority to refuse the special casual leave if he is satisfied that the leave is not applied for taking part in the activities of the recognised Association. The term "Activities in the Association" cannot be construed for the purpose of the aforesaid OM as including absenting from duty for participation in Hunger Strike.
 - (e) The special casual leave is to be applied in advance and granted before it could be availed of. It is open to the competent authority to satisfy that the leave is applied for the purpose for which it is meant.
 - (f) Special casual leave availed in their capacity as office bearers of recognised associations/unions as above will not be entitled to avail casual leave separately in their capacity as delegate/committee members under (b) & (c) above.
- [Authority : Govt. of India, HF OM No. 27/3/69/Estt (B) dated 8th April, 1969.]
(CAG's letter No. 622/54-EP/73/1 dated 7-7-73 and subsequent orders.).

(C) Special Casual Leave for Family Planning Operations.

- (a) Male Govt. employees who undergo the Vasectomy operations under the family welfare programme may be granted special casual leave not exceeding 6 working days. If any employee undergoes Vasectomy operations for the second time on account of the failure of the first operation special casual leave not exceeding 6 days may be granted again on production of the certificate from the Medical Authority concerned to the effect that the second operation was performed due to the failure of the first operation.
- (b) Female Central Govt. employees who undergo Tubectomy operations, whether puerperal or non-puerperal may be granted special casual leave not exceeding 14 days. Female Govt. employees who have insertions of IUCD may be granted special Casual leave the day of the IUCD insertion.
- (c) Female Govt. Employees who undergo Salpingectomy operation after medical termination of pregnancy (MTP) may be granted special Casual leave not exceeding 14 days.
- (d) A Male Govt. employee whose wives undergo either Puerperal or non-puerperal Tubectomy operation for the first time or for the second time due to the failure of the first operation may be granted special casual leave for 7 days subject to the production of Medical Certificate stating that their wives have undergone operations for the second

time due to the failure of the first operation. Male Central Govt. employees whose wives undergo Tubectomy salpingectomy operation after medical termination of pregnancy may be granted special casual leave upto 7 days subject to the production of medical certificate.

- (e) Special Casual Leave for sterilisation operation under family welfare programme may be suffixed either to regular leave or to the casual leave and not both. Sundays and closed holidays intervening should be ignored while calculating the period of special casual leave.
- (D) Sr. D.A.G. who is working as head of office is delegated with the power to grant personal pay and special casual leave which are admissible in fulfilment of conditions as envisaged under the Ministry of Finance OM dated 4-12-1979.
- (E) **During Elections** – During General Elections/bye-elections to Lok Sabha/State Assembly, employees enrolled as voters in a constituency but having offices in another constituency, are entitled to a day's Special Casual Leave on the day of Election in their home constituency to enable them to exercise their franchise if their offices are not closed on that day.

3.15. Quarantine Leave – Deleted vide Govt. of India, deptt. of Personnel & Training, Notification No. 11012/1/85 Est (c) dated 23/6/1987 as communicated to MOP Revision Committee vide No. OE-4/Leave Group/STR/526 dated 08-08-2002.

3.16 Regular Leave

- (a) Regular leave for the purpose of this para means leave other than casual leave, both ordinary and special, compensatory leave and quarantine leave.
- (b) Application for regular leave should be submitted in form SRI to this manual. The application should be submitted to the Section officer concerned, sufficiently in advance, before proceeding on leave, to enable the sanctioning authority to consider the request for grant of leave and arrange for substitute etc. Applications for extension of leave should reach the leave sanctioning authority at least ten days before the expiry of original leave. Full postal address covering the period of leave should invariably be recorded on the leave application.
- (c) Except where an employee is unable to attend to his/her duties owing to serious illness or accident, he/she should not absent from duty for purpose of availing regular leave assuming that leave will be sanctioned as a matter of course. Such absent is likely to be treated as absence without leave with attendant disadvantages, e.g., break in service etc.
- (d) It is often the practice to apply for short leave first and thereafter apply for extension of original leave because the employee thinks that there is a better chance of short leave being sanctioned. This practice is questionable. The original application should state the full amount of leave which is likely to be required.

CHAPTER 4
PRIVILEGES AND RESTRICTIONS

A-Privileges

4.01 Supply of Codes and Manuals –

- (a) Every Gazetted officer, Section officer, Divisional Accountant and SOGE passed Accounts Clerk/Accountant/Senior Accountant should be supplied with a copy of General books of reference, as also the correction slips issued thereto from time to time. The Government servants concerned will be personally responsible for the proper maintenance of these books. Books so supplied will be treated as personal copies and may be taken with him by Govt. servant on his transfer to another office. The books marked 'Secret' or 'For use of IA&AD only' should however, be supplied only to personnel working in the Department. These books which are not priced publications and are marked 'For use of IA&AD only' should be got back when a copy of a revised edition is supplied or when the concerned Government servant quits service or is transferred to another office/Department/Government.
- (b) Un-priced books marked as 'For use of IA&AD only' are supplied to candidates for Departmental Examination. These should be taken back to stock as soon as each examination is over.
- (c) With a view to facilitating their preparation for departmental confirmatory examination/SOGE examination, to keep them posted with the latest rules, orders etc. and also to increase their efficiency, the Accounts Clerks/Accountants/Sr. Accountants may be supplied with such priced publication of the IA&AD, Central and State Governments, as are of General use in the office, together with sets of correction thereto at 50% of the cost price, 25% being met out of office expenses and the remaining 25% being covered by the discount allowed by the publishing departments. In cases where the publishing departments are not prepared to supply the copies at 25% discount, whole of the balance of 50% of the cost price should be met out of office expenses grant of the office. The supply of books at concessional rates will be made to the person concerned only once. In case of loss of books supplied index under this para, the second or further copies, if asked for should be issued at double the market price, and no reduction should be made in respect of the price of the copy or copies already purchased.

4.02. Joining of Educational Institutions - Members of staff desiring to attend regular classes in colleges or in any educational institutions to take up the examinations or prosecute studies privately to appear in examination as private candidates, must obtain permission of the Accountant General before enrolling candidature for examinations. The permission should be obtained every year before the commencement of the new academic year. Persons who are granted permission to prosecute studies should inform the office as and when they pass the final examination. Application for admission to the training course of tourists guides will not be forwarded since the training as tourist guide does not fall either in the category of applications for posts outside the department or higher studies.

(CAG's No. 5423-NGE II/85 dated 16-11-1959 to AG Rajasthan).

4.03 Practice in Medicine –

- (a) Any member of staff, holding recognised qualifications in any system of medicine and registered under the relevant law in force in the state/union territory, desiring to undertake medical practice should seek prior permission of the Accountant General.

- (b) The Accountant General may grant the required permission provided the practice is undertaken during spare time, on purely charitable basis, without detriment to official duties.
[G.I. MHA No. 25/4/64-Estt (A) dated 29-2-1964 and CAG's No. 472-Audit/388-63 dated 17-3-1964].

4.04 Private Work –

- (a) Honorary work of social or charitable nature or occasional work of a literary, artistic or scientific character may be undertaken without the special permission of the Comptroller and Auditor General of India, who should however, be consulted before any very important or onerous unpaid duties are assumed :
(Remunerated private work is governed by the Fundamental Rules).
[Para-148 of CAG's MSO (Admn.)]
- (b) The Comptroller and Auditor General has accorded general sanction to the undertaking by Accounts Clerks/Accountants/Sr. Accountants of this office, for remuneration, the work of maintaining and supervising the accounts and other affairs of the Accountant General's Office Co-operative society limited, for the date on which the society was established, subject to the condition that office work does not suffer on this account and that the amount of remuneration is not excessive in relative to pay. AAOs/Section officers may also participate in the management of society's affairs but should not undertake any work for remuneration.
(CAG's No. 376-NGE/115.31 dated 5.3.1931).
- (c) Comptroller and Auditor General has authorised Accountant General to exercise the power to sanction the acceptance of private work relating to audit supervision and maintenance of accounts by subordinates of and below the rank of Asstt. Accounts officers/ Section Officers and Divisional Accountants in cases where the work is purely honorary subject to the general conditions that it does not interfere with their official duties or involve in any way a breach of the Central Civil Services (Conduct) Rules 1964.
CAG's No. 1453-NGE/332/32 dated 14-7-1932).
- (d) While the competent authority may permit a Government servant under SR-11 to undertake work of a casual or occasional character, a whole time Government servant should not ordinarily be allowed to accept any part-time employment, whether under Government or elsewhere even though such employment may be after office hours. In rare cases, where it is proposed to give permission to Govt. servant to accept part-time employment prior sanction of Government should be obtained as required under Rule 15 of the Central Civil (Conduct) Rules, 1964.
(G.I. MHA No. 25/42/58-Ests (A) dt. 16.10.1958 & CAG's No. 4272-NGE. II/258-I. dt. 27.11.1958)
- (e) The Government of India have clarified that appointment as authorised agent, National Savings stands on the same footing as insurance agencies and that Govt. servants should be advised not to take up an agency for selling various certificate etc. introduced by Govt.
CAG's No. 2521-NGE. III/1-70 (I) dt. 16.12.1970).

4.05 Broadcast talks by Government Servants –

- (I) Heads of Department, declared as such under supplementary Rule 2 (10) and specified in Appendix 14 of P&T compilation of Fundamental Rules and Supplementary Rules Vol. II are authorised to grant permission to Govt. servant under their administrative control to give broadcast talks and to scrutinize such talks but they should submit their own cases to the Govt. of India or next higher authority, as the case may be. All doubtful cases should be referred to the Government of India.
(GOS Home Deptt. Nos. F-106/36-Public dt. 10-9-1936 and 113/40-Public dt. 29.3.1940 received with CAG's endorsement Nos. 1550-NGE/142-36 dt. 9-10-1936 and No. 766-NGE/1348-39 dated 24-4-1940 respectively).
- (ii) The authorities which are competent to grant permission to Government servants subordinate to them to broadcast talks shall also be deemed to be competent to allow them to receive honorarium therefor. When such permission is accorded, unless the authority records a contrary order, it be assumed to have agreed to allow them to receive honorarium therefor, if they wish to do so.
(GOI MHA Memo No. 25/3/47-Esst dt. 22-4-1947 and No. 25/5/47 Estt. dt. 16.6.47).
- (iii) While applying for the permission to broadcast a talk, the Government servant must report to the Accountant General, the subject matter of the talk, whether it be in connection with the official work or not. The Accountant General will get the matter examined in accordance with the instructions received from the Govt. of India from time to time in this behalf. If the subject matter of the talks is connected with the work relating to more than one office of the Govt. of India, the concurrence of other departments will also be necessary for the contents of the broadcast talk before the permission is granted to the Govt. servant.
(CAG's endt. No. 2218-NGE.II/121-50 dt. 28.8.51).
- (iv) No such permission will be necessary for broadcast of the talk which is of purely literary, artistic or scientific character. In such cases, however, the onus of ensuring that the broadcast is one of such a character rests with the Govt. servant concerned.
[Para-173 of CAG's MSO (Admn.) Vol (I)].

- 4.06. Permission to stand for election to local bodies** - Government of India has decided to permit Govt. servants to stand for elections to local bodies only in exceptional circumstances when it is clearly to the public advantage. It has also been decided that before decision is taken whether or not permission should be granted to stand for election to local bodies the state Govt. should also be consulted in each case.
(GOI Home Deptt. No. 50/7/38-Public dt. 3.5.38 received with CAG's No. 865-NGE/4-GBE/38 dt. 16.6.1938).

Restrictions**4.07 Information to Outsiders –**

- (I) No information connected with office matters or derived from official document or copies of office papers should be supplied to an outsider, whether a Govt. servant or a private person even with the permission of any gazetted officer nor any employee be permitted to enter into any communication or correspondence with any one on official matters. Attention is invited to the provisions of official secrets Act (XXIX of 1923).
Note: The intention is that no information derived from an official document and not connected with the legitimate official business should be supplied to outsiders. Such information even if it cannot, on the face of it, involve any claim against Government or

embarrass Govt. should not be supplied. Furnishing information in respect of a Govt. servants title to leave and connected history of services does not however fall under this category.

- (ii) A Govt. servant may not unless generally or specially empowered by Govt. in this behalf, communicate directly or indirectly with a Govt. servant belonging to other Department or non official persons or to the press, a document or information which has come into his/her possession in the course of his public duties or has been prepared or collected by him in the course of those duties, whether from official sources or otherwise.
- (iii) No Govt. servant should quote or copy in his or her representation, appeal etc. Government circulars marked 'Secret' not and other information from files which he or she is ordinarily not expected to have seen or retained. Communications of such documents or information to or their retention by unauthorised persons and their use in furtherance of personal interests are not only objectionable, but also constitute an offence under sections of the official secrets Act.
- (iv) An official contravening the provisions of the above Act renders himself liable for prosecution and also to be dealt with departmentally under relevant disciplinary rules.
- (v) Requests of the Life Insurance Corporation or any other organisation for supply of copies of documents relating to personal matters of Govt. servants e.g. copies of applications of leave and Medical certificates put in by them need not be complied with as there is no such obligation on Govt. or their offices to do so.

(Auditor General's letter No. 82-NGE-14/38-dt. 21-1-1938 and CAG's letter No. 1463-Admn. I/13-53 dt. 13-8-54).

4.08 Personal letters to the Editors of newspapers for corrections - Whenever it is noticed that articles containing incorrect or unfair account of the activities of the department are published in the press and it is decided to take up the question with the press for rectification the matter should not be taken up direct with the editors of the newspapers concerned as it is likely to involve the department in a Press controversy which may lead to unfortunate results. All such references should therefore be made to the Principal information officer, through the C&AG of India.

(GOI : Home Deptt. Memo No. 683-NGE/119-41 dt. 29.4.41).

4.09 Communications with members of legislatures etc. - Members of office are prohibited from approaching members of the legislature with a view to having their individual grievances made the subject of interpretations as such a practice usually entails the disclosure, to non-official persons of information, which has come into possession of the members of establishment concerned in the course of their official duties. Such disclosures are breach of Govt. servants conduct rules and are liable to disciplinary action.

(G.O.I. FD-No. 9986-G dated 19.10.1925).

4.10 Proposing or seconding by Govt. servants of candidature of persons for election to Legislature - It has been decided by the Govt. of India, that though a Govt. servant proposing or seconding a nomination of a candidate at an election or acting as a polling agent may not vitiate the election, he nevertheless commits thereby a breach of the Central Civil Services (Conduct) Rules for which he may be suitably penalised in accordance with the rules.

[G.I. MHA, OM. No. 25/35/56-Ests (A) dt. 24.1.1957]

- 4.11 Private Correspondence with foreign Embassies/Missions/High-Commissions -** Private correspondence by Govt. servants with foreign Embassies/Missions/High Commissions should be avoided and no private or personal correspondence on matter of an official nature should be entered into directly with the members of foreign missions in India.
(Govt. of India, Cabinet Secretariat (Deptt. of Personnel) No. 25/11/71-Ests (A) dt. 7.7.71].
- 4.12 Foreign Assistance -** No Government official should accept passage money or free transport from a foreign Government or organisation for visits abroad unless, such an arrangement is permitted by the Government of India. No Government servant should approach directly or indirectly to any foreign Government or foreign organisation for financial assistance for visiting a foreign country or attending a course abroad without the previous concurrence of the Ministry of External Affairs.
[G.I. MHA OM No. F. 2(4) O&M-59-EAI/59/93 dt. 25.2.1969].
- 4.13 Contravention of Prohibition Laws -** Contravention of any prohibitive laws of state Government and/or Union Government as also other Laws by a Government servant will be regarded as a matter which has to be taken serious note of departmentally.
(GOI. MHA OM. No. 39/1/54-Est. dt. 13.4.1954 & CAG's No. 1096-NGE.II/96-A/54 dt. 7.5.54).
- 4.14 Bidding at Government Auctions -** Government servants are forbidden from bidding at auctions arranged by their own departments.
(GOI. OM. No. 25/12-57-Estt. (A) dt. 21.1.1958 & CAG's No. 412-NGE.II/226-57 dt. 14.2.1958).
- 4.15 Farewell Parties to Officers -** As a rule farewell parties should in no case be given by non-gazetted staff to officers.
(CAG's No. 435-NGE/81-38 dt. 18.2.1938).
- 4.16 Petitions and Memorials –**
- (I) It is not permissible for the members of the staff to address personal letters to the Comptroller and Auditor General of India, or send advance copies of their representations direct to him. Representations and appeals as also petitions should be sent to his office through proper channel.
(Asstt. Ar. Genl's DO. No. 4-NGE-399-4 dt. 23.9.1948).
- (ii) The publication by Associations of Government servants of memorials and representations which they submit to C&AG of India or to Government without obtaining proper permission to do so is prohibited as the practice in itself is undesirable and constitutes breach of Government servants conduct rules
(GOI. MHA No. 1-244-54-Public dt. 13.4.23 & CAG's No. 2419-NGE./617-30 dt. 2.1.31).
- 4.17 Sponsoring Public Funds by Government Servants -** No Government servant should without obtaining the previous permission of the Government of India, ask for or accept or in any way participate in the raising of any subscriptions or other pecuniary assistance in pursuance of any object whatsoever.
Mere payment of a subscription to some charitable or benevolent fund or funds of similar nature would not be itself amount to participation in the raising of such a fund.

4.18 Enrolment as members of Political Association and participation of Govt. servants in Political activities –

- (I) Government servants are prohibited from enrolled themselves as members of any political party or association. An extract of the orders of Government of India in regard to the participation of Govt. servants in political activities is given below:-

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

(G.O. MHA OM. No. 25/44/49-Ests dt. 17.9.1949)

- (ii) As to whether attendance by a Govt. servant at public meetings organised by political parties would amount to participation in a political movement within the meaning of the Government servants conduct rules the position must necessarily remain as stated in sub-para (I) above.
- (iii) The following observations may be of assistance to Govt. servants in deciding their own course of action: -
- (a) Attendance at meetings organised by political party would always be contrary to the spirit of the Government servants Conduct Rules unless all the following conditions are satisfied :-
- (1) that the meeting is a public meeting and not in any sense a private or restricted meeting.
 - (2) that the meeting is not held contrary to any prohibitory orders or without permission where permission is required, and
 - (3) that the Govt. servant in question does not himself speak at, or take active or prominent part in organising or conduction of the meeting.
- (b) Even where the said conditions are satisfied while occasional attendance at meetings may not be construed as participation in a political movement frequent or regular attendance by a Government servant at meetings of any particular political party is bound to create the impression that he is sympathiser of the aims and objects of that party and that in his official capacity, he may favour or support the members of that particular party. Conduct which gives cause for such an impression may well be construed as assisting a political movement.
- (c) Government servants have ample facilities through the medium of the press to keep themselves informed regarding the aims, objects and activities of different political parties, and to equip themselves to exercise intelligently their civic rights, e.g., the right to vote at elections to legislatures or local self government institution.

(FGOI. MHA OM. No. 25/44/49-Est. dt. 10.10.1949).

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

(GOI. MHA No. 25/44/49 Ests dt. 17.9.49 & even No. dt. 10.10.49)

- 4.19 Correspondence in Newspapers and Journals** - Rule 5 of the CCS (Conduct) rules prohibits a Govt. servant to undertake any employment other than his public duties and permits him to do only occasional work of a literary or artistic character. To work as a regular correspondent of a newspaper is clearly 'employment'. The previous permission of the C&AG of India should, there, be obtained in all cases in which a member of this office staff wants to be or continue as a regular or occasional correspondent of a newspaper or periodical publication.

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

- 4.20 Use of telephone for confidential conversations** - The Govt. of India have emphasised the possible risks attendant on the use of the telephone for confidential conversations whether through the exchange or private telephone line and have laid down as a general principle that matters in respect of which secrecy is important should never be openly discussed over the telephone and any reference to such matters in case of necessity should be worked, as to disclose no confidential information to a third party who might overhear the conversation.

(GOI. Deptt. of Communication (P&T) No. TTL/113/39 dt. 23.6.1939)

- 4.21 Taking papers etc. from office**- Accountants/Sr. Accountants and section officers are strictly prohibited from taking home office records including vouchers, bills, registers/compilation sheets, final payment cases of GPF etc. without proper permission of competent authority.

- 4.22 Locking of Safes/Almirahs etc.** - Class-IV staff should not be allowed to open or lock office safes and/or almirahs etc. The officers responsible for important locking arrangements should open and close the locks themselves or witness opening and locking and take charge of the keys.

CHAPTER 5

SYSTEM OF CORRESPONDENCE

5.1. Inward Correspondence –

- (I) Every section will receive from the General Section special transit Registers carrying sectional dak duly sorted out by General Section. Separate Transit Registers are maintained for transmission of dak received under registered covers and those received from State Govt. and/or Union Government requiring prompt attention.
- (ii) The AAOs/SOs/Supervisors should carefully peruse each document and mark the papers to the dealing Accountant /Sr. Accountant responsible for its disposal. Where any letter or document requires immediate action he should mark it as such and direct the dealing accountant/senior accountant to attend to it promptly. In the case of papers which, in the opinion of the Section in-charge, do not pertain to his section he should indicate the name of the section to which it relates, consulting the section in-charge of that section wherever possible. Remarks such as “not for TM “ , “Not for FM “, Try Fund14” etc. should be avoided as far as possible. The Section in-charge will indicate on the letter the correct section to which it pertains so that the letter could be sent to the correct section. The letters thus erroneously marked to a section should be returned to the General Section the same day for onward transmission to the proper section. Letters once received in a section or not returned to General Section within 24 hours of the receipt of sectional transit register in the section, should be transferred by the section direct to the section concerned. In case of dispute in accepting the letter the orders of the Branch Officer I/c General Section shall be final.
- (iii) Every section will maintain a diary of official and unofficial receipts in form SY-318-A, wherein all inward letters and documents received in the section should be diarised in serial order. The section in-charge after marking all the diaries received from the General Section shall hand over the dak to the Sectional clerk entrusted with the duty of diarist. The letter should fill in first 6 columns of the Register and put up to the Branch Officer in-charge of the section. As soon as the inward diaries are received from G.S. the sectional clerk should distribute the letters amongst the Accountants/Sr. Accountants concerned. The Accountants/Sr. Accountants should give dated initials in column-7 of the diary in token of the receipt of the dak. The section in-charge should see that the letters received in the section are diarised immediately and proper acknowledgements obtained from Accountants /Sr. Accountants, on the same day.
- (iv) In the absence of the clerk, the Section in-charge should make proper arrangements for receipt and distribution so as not to dislocate the work of diarising and distribution of papers.
- (v) The section concerned should be particular about the receipt of enclosures to the letters received. In the case of missing documents, prompt action should be taken to call for or trace the enclosures.
- (vi) The sectional clerk should maintain separate Diaries in SY-318-A for diarising and watching the disposal of letters received from the C&AG, D.O. letters received by the Accountant General and other officers as also urgent letters & telegrams.
- (vii) When the receipts of half margins, objection memoranda, audit notes, and objection statements are large, they should be diarised first in the Book of half margins (SY-253) to facilitate the preparation of unanswered list and then distributed amongst the Accountants/Sr. Accountants who in turn should note action taken against the relevant entry in Register of Half margins etc. (Form SY-308). As for the receipt of applications

for appointments, and application for pensions and verification of service, the procedure to be followed is given in the Manual of Administration and Manual of Pension section respectively.

- (viii) No member of the section should hand over or receive from any section any document until the paper is seen by the AAO/Section officer/Supervisor and marked for receipt in the section. Similarly no document should be received by any section except through the General Section unless it is a transfer from other section.
- (ix) If any document is received unsigned or incomplete in any respect or is not required by this office, the section to which it is marked should take action on it to call for the wanting documents or enter into correspondence with office of origin to get the document completed. Where, however, a letter or document is wrongly delivered in the office the General Section itself should directly send the paper to proper office.

5.2 Remarks on letters prohibited - Remarks on inward papers should not, as a rule, be given unless such remarks are required for permanent record thereon. The papers should not be defaced by notes and queries by Accountants/Sr. Accountants or AAOs/SOs/Supervisors. Short directions such as "Put up papers", "File" or "make up case" etc. may, however, be recorded. Replies to queries of Branch officers and lengthy direction to subordinate staff should be given only on separate sheet of papers or notes on the file. Writing of drafts on the original inward paper is strictly prohibited.

5.3 Letters and documents to be returned/ forwarded in original to outside authorities - Letters and documents received from staff for onward transmission to the State Govt. C&AG or any outside authority in original should not bear any marks of notes or orders except the office stamp to be fixed in the margin.

5.4. Transfer & circulation of papers amongst sections - Letters, vouchers, schedules etc. which are to be transferred to other sections of the office should be transmitted through sectional transit registers. The Section in-charge of the receiving section should give the same treatment to such correspondence from other section as given to the inward correspondence, mark it to the Accountant/ Sr. Accountant concerned and pass on the same to the clerk for diarising and distribution to the sectional staff. Similar treatment should be given to copies of correspondence received from other sections. No paper should be removed from the transit registers unless an acknowledgement is given nor the Group-D detained unnecessarily.

5.5. Disposal of inward correspondence –

- (I) When the dak is marked/examined by Branch officer/Section in-charge as the case may be, he should give proper guidance and indications for disposal on the paper itself, subject to also para 2 before passing them on to the sections.
- (ii) Letters received by the Accountant/ Sr. Accountant should be taken up immediately for disposal by him. In the absence of the regular member on leave, the AAO/SO/Supervisor of the section is expected to make suitable arrangements for disposal of papers on his seat.
- (iii) Letters received up to the end of the week should normally be disposed of before the end of the following week at the latest. This, however, does not apply to cases of urgent letters, telegram and unofficial references which should be taken up for disposal as soon as after their receipt in the section, nor does it apply to cases where normally longer

period for disposal is required e.g. Pension cases, Treasury and public works Inspection Reports, Local audit reports etc.

- (iv) Letters received from the C&AG of India, Govt. of India, State Govt etc. which require reply, should be treated as urgent. In such cases, as also in disposal of unofficial reference the normal time allowed is 7 days only.

(CAG's No. 3955-Admn.I/604-60 dt. 26-12-60 & DO. No. IA/42 dated 28th March, 1958).

5.6 Ad-interim disposal- Ad-interim replies should be sent when delay is anticipated in sending final reply. In cases where the disposal of a case is not possible within the prescribed time, orders of immediate superior, should be obtained stating the circumstances due to which delay is unavoidable. It is discourteous to ignore communications and it is extremely irritating to the correspondent who has got cause for complaint against this office.

5.7 Disposal of demi-official letters addressed to the Accountant General/Sr. DAG -- Disposal of letters addressed to the Accountant General/Sr. DAG by name should invariably be shown to the Accountant General/Sr. DAG even if they have not specifically called for the papers. Such references should first be received by the Stenographers attached to the Accountant General/Sr. DAG and transmitted to proper Branch officer. The sectional clerk on receipt of such reference through the Stenographer will enter them like other receipt in the appropriate sectional diary giving the Index numbers given by the Stenographers in column two for reference purposes. Prompt attention should be paid to d.o. letters which express or suggest dissatisfaction with the work of this office and the notes submitted should contain a clear statement of the circumstances leading to the complaint.

5.8. Disposal of un-official (U.O.) references - All u.o. references should be treated as urgent and normally disposed of within a week of their receipt. They should be diarised in urgent diary and weekly reports of outstanding u.o. references put up to the Accountant General on each Monday.

(CAG's No. 303 Audit/106-65 dt. 18-3-67).

5.9. Disposal of Reminders to inward correspondence –

- (i) Reminders received from the Govt. of India, the State Govt. and C&AG of India should be submitted to the Group Officer (DAG/ Sr. DAG) and, if necessary to the Accountant General, through the Branch Officer in-charge and reminders from other sources to the Branch Officer only, with an explanation showing the cause of delay. Reminders should always be treated as urgent and in cases in which the final replies cannot be issued recourse be taken to the procedure laid down in para 6 above.
- (ii) Second and subsequent reminders should be treated like express letters and be invariably submitted to the Group Officers and if necessary, to the Accountant General along with the original case within two days of the receipt.
- (iii) All reminders received in the Section from the Government of India, State Govt. and the C&AG of India should be diarised in separate register called "Reminder register" to be maintained in the same form SY-318-A and submitted weekly to the Branch Officer with the list of outstanding reminders and to the Group Officer every alternate Monday. Orders of the Branch Officer/Group Officers on such weekly/fortnightly reports should be attended to promptly.

5.10. Files and cases –

- (a) The unit of recording correspondence is the “File”. A list of authorised files of different branches of the office is given in Annexure-II. The file headings shown therein indicate the general and broad subjects dealt with and the numbers assigned which should on no account be altered.
- (b) Cases are formed under a “File” according to necessity in order to keep together the papers connected with a subject, either on account of its importance or for facility of reference. Thus, correspondence on matters of temporary interest and routing papers only will go into the “File” proper without being cased. AAOs/Section officers should ensure that cases are made up, at the appropriate time on all important subjects especially when the correspondence is likely to be protected or when important orders from the C&AG of India or the Govt. of India/State Govt. on certain subjects are dealt with for the first time in office. A paper which by its nature requires the opening of a new case may be specially marked by the AAO/Section Officer or the Branch Officer by noting the word “Case” on it.
- (c) Notes and correspondence should form separate sections in the file or case, the notes always preceding the correspondence section. The papers in each section should be arranged in strict chronological order and the pages numbered affixing distinguishing letters “C” to denote correspondence and “N” for notes. Only odd numbers need be marked on the papers, but both sides should be reckoned, whether there be writing on a page or not.
- (d) Office note, demi-official and un-official papers, telegrams, express letters, telephone messages relating to a case should be put up in their places in the case itself and should not be filed separately.
- (e) Alpines, tags, etc., should be removed when papers are made into a case. Whosoever inserts a paper in a case, should give a page number and should also number and previous pages, if they had not be numbered.

5.11. Register of Cases –

- (a) Each section should maintain a “Register of files and cases” in form SY-255, one or more pages being allotted to each file for noting the cases opened under it. The register should be for each period of three successive financial years.
- (b) The columns in the register are self-explanatory. As each such case is formed the first three columns of the register be written up and the entries attested by the dated initials of the Section in-charge, who will be personally responsible for the proper upkeep of the register.
- (c) The index number of each case should comprise of (i) the file number (ii) the case number (iii) the year of years during which current and (iv) the initials of the section in-charge.
- (d) All cases should, as soon as, the correspondence dealt with is completed, be closed and the fact noted in the remarks column of the register. But cases in which correspondence is not complete but continued after the close of the third successive year, should immediately be brought forward to the newly opened register of the next period. Remarks should be given in the old register against each case carried over to next year “carried over to 20...” and in the new register “Brought forward from the 20...”. The carried over cases will retain the same number of the previous years/period, other new cases being given the missing numbers in consecutive order as they are formed. Thus, if it is decided to retain case Nos. 4 and 9 of say the period 2000-03, the new cases in the period 2003-06 will be given nos. 1,2,3,5,6,7,8,10 and so on.

- (e) The pension case will not be closed until a pension payment order is issued and in the Establishment Section until a person ceased to be on the establishment of this office. In all other sections the personal cases should get the same treatment as ordinary cases.
- (f) Every section shall be responsible for the custody of its files and cases, whether closed or not till they are sent to old record section. After the closing of each financial year, all closed cases should be arranged and transferred to Old Record section through the records transit register and suitable noting made in the register of cases.
- (g) The register may be put up to the B.O. every quarter on 15th Jan., April, July and September.

5.12. Files (as distinguished from the cases) should generally be maintained in stiff cardboard covers in form S-97-A and cases in covers in Form-S-97. Holes should be made about one inch from both edges, for stringing papers into files and/or cases.

5.13 The file number and the subject or title should be recorded at the top outside of the cover and in the space for "subject" respectively. The financial year in which it is opened is indicated by recording underneath the file number, the calendar year in which the financial year commences (e.g. 2000 represents financial year 2000-01).

5.14 Following are the authorised initials to be recorded on each case under the financial year, referred to in the preceding paragraph, by various sections dealing with various major heads-

A	For	Agriculture
AC	"	Account current
AJ	"	Administration of Justice
B	"	Book
C	"	Central heads
CAW	"	Commercial audit Wing
CO	"	Co-operation
CB	"	Cash Branch
CC	"	Confidential Cell
CT	"	Central Treasury
D	"	Deposits
E	"	Excise
ED	"	Education
F	"	Forest
FD	"	Funds
FS	"	Foreign Service (Pension Group)
GS	"	General Section
REP	"	Report section
I	"	Industries
J	"	Jails and convict settlement
L	"	Land Revenue
M	"	Medical
MD	"	Miscellaneous Deptts.
MS	"	Misc.
MV	"	Receipts on A/c of Motor Vehicles Act
OA	"	Outside Audit
OT	"	Other Taxes & Duties

PA	“	Pension Audit
PR	“	Pension Report
PH	“	Public Health
PO	“	Police
PW	“	Public Work
R	“	Registration
S	“	Stamps
SP	“	Stationery & Printing
FM	“	Fund Misc.
TM	“	Treasury Miscellaneous
Vet	“	Veterinary
WM	“	Works Misc.
WA	“	Works Audit
X	“	Extra-ordinary

Note: The section may, however, put on oblique after these initials and mention the name of the sections concerned (e.g. TM/TC-1 or FM/Fund-3 etc.) where necessary to indicate the sections dealing with the cases.

- 5.15.** The serial numbers noted in the first column of the case register are the “case numbers” and represent the subordinate numbers of cases under one title of a file opened as per para 10 (a) above. One title of a file may contain a number of cases opened in a financial year. For example in Treasury Miscellaneous section, if 19--Manual of office procedure represent the number and title of the file, there might inter alia, be subordinate cases opened in a financial year 2000-01 as - “4 advance copies of correction slips” and “5 correspondence regarding printing of” etc. Here 4 and 5 are the case numbers and the cases would briefly be recorded as TM-19-4/2000 or TM-19-5/2000. These particulars are known as “Index” and are sufficient for the ready identification of any case, where -

TM-	Name of section
19-	File number
4 or 5-	Case number
2000-	Opened in 2000-01.

- 5.16.** It is not necessary to open a new file or case for papers of succeeding year when the existing file or case can conveniently be used for the purpose or the correspondence is still current. The number of the file and case number will, however, continue to be the same in the succeeding financial year also with the only addition of the year to the case number. For example file No. TM-19-5/2000 if continued during the next financial year i.e. 2001-02 will bear the same number with the addition of financial year i.e. T-19-5/2000-02. If the file still continues for succeeding two or three years, the year of the last current year is mentioned omitting reference to intermediate years. Thus the file TM-19-5/2000, if continued till 2006-07, the index number would be TM-19-5/2000-06.

- 5.17** Files other than files of General orders (as distinguished from their subordinate cases) are meant to contain notes and correspondence of a routine and formal nature or of temporary interest which are not considered important enough to contingent expenditure, sanctions to temporary establishment, sanctions to re-appropriation of funds, may have arisen from object statements or memoranda, correspondence relating to discrepancies between accounts and departmental figures, periodical returns etc. Important orders of general nature should always be kept in case files. Thus while all sanctions to temporary establishment relating to a particular department in a particular year, might be put into a

file, general orders relating to delegation of powers of sanctioning temporary establishment must never go into a file, they should go into a case which would be considered of a permanent interest. Important orders of a general nature should, however, be placed in files of general orders opened according to subjects, a copy being taken to individual case or file as the case may be.

- 5.18** As already laid down in para 10(c) above, in numbering the pages both sides of the papers should be reckoned, whether there be any writing or not. Officers however, need not record the page numbers but it is the duty of the Accountant/ Sr. Accountant/clerk dealing with the case to complete it in this respect. The page numbers in cases and files are given for purposes of referencing and not to show how many pages there are in them, therefore,
- (a) if a page is removed from a page numbered case or file, a record of the same should be kept on top of the next page and no changes should be made in the subsequent page numbers and
 - (b) if some pages are inserted afterwards in between two pages, those pages may be given some subsidiary page numbers by addition of letters A, B, C, D etc.
- 5.19** When a letter is taken for disposal relating to a file, the Accountant dealing with it should first "Reference" it and give it a page number on correspondence side which it will have when it goes in to the case file. The notes and draft letters which follow should also be numbered on notes side and correspondence side respectively in continuation. After copying when the draft letter is returned, it should go at the proper place in the case/file.
- 5.20. Method of Putting up Papers** - Following important points should be kept in view while maintaining a file for guidance by all concerned.
- (a) A separate file should be maintained for each important subject.
 - (b) Matters which do not justify the opening of a separate file should be dealt with in a miscellaneous file.
 - (c) Case files should be opened as and when necessary to deal with important subjects subordinate to main subject.
 - (d) All files and cases should be entered into the register of cases to be maintained by each section vide para 5.11 *ibid*. It will be the responsibility of the AAO/SO/Supervisor to ensure that this is done in all cases.
 - (e) Each file and case will contain two separate parts- the correspondence side and the notes side.
 - (f) Papers on both sides of the file and case should be so arranged as it could be used as a book.
 - (g) All pages on the correspondence and notes side should be numbered whether blank or written.
 - (h) Only odd numbers need be given on the obverse side of each sheet of paper.
 - (I) The number should be recorded on right hand top corner of the page.
 - (j) A reference received from outside or any other section in this office, it should be placed on file/case and first page numbered.
 - (k) If it is a reply to a reference issued from this office, it should be properly "referenced" indicating the page number of the letter to which it is a reply on the letter received.
 - (l) If the letter to which it is a reply is in another file, the page number and the file number of that file should be quoted.
 - (m) On the notes side the disposal should start by quoting the letter number and date along with the designation of the authority from which it has been received.

- (n) All documents referred to in the notes should be duly referenced by quoting the page number and the file at which these could be found.
- (o) Notes should be brief and informative, and should not reproduce the substance of the paper under disposal.
- (p) All notes should be signed in full by the person writing the same.
- (q) Wherever a reply is to issue, the section in-charge should ensure that a draft reply is also submitted along with the notes.
- (r) In cases, however, where the decision of the Sr. DAG/A.G. is necessary, draft letters need be put up only after orders are passed.
- (s) AAO/SO/Supervisor should examine the drafts approved by higher officers and point out any factual mistakes. After the draft is approved and issued, it should go in the file at the proper place.
- (t) When dealing with cases, it is normally not necessary to reproduce the previous noting. It should suffice, excepting in a very few important cases, to refer to the previous noting.
- (u) Before dealing with the "Paper under consideration", it should be properly referenced and every letter quoted therein referred with page numbers and file numbers, if necessary.

5.21. Submission of Notes to Branch Officers and the A.G. –

- (i) All office notes should be written on the printed sheets supplied for the purpose, the margin being left blank for the record of the orders passed by the officers to whom the note is submitted.
- (ii) In putting up notes for orders, repetition and matters which are not germane to the point at issue should be avoided. Clearness and brevity are absolutely essential to save time all round and is also conducive to the greater efficiency and quickness in disposal.
- (iii) Notes should, be worded in moderate and courteous language and should be free from personal remarks. Notes should as far as possible be written in third person.
- (iv) It may be assumed that the paper under consideration will be read by the officer to whom it is submitted and that no paraphrase or reproduction or verbatim extracts of it are ordinarily necessary in the notes. A précis of its contents need be made only when the paper is of great length and complexity.
- (v) When a note is submitted, it should as far as possible, confine itself to-
 - (a) the point at issue.
 - (b) circumstances leading to it, if necessary.
 - (c) Rules & precedents bearing upon it and
 - (d) suggestion for action.
- (vi) A note should start with the subject of the case. It may be started with "PUC" at page 120/C of the file may be seen. Every para of the notes should be serially numbered. Where references are required to be quoted, these should specifically be shown in the margin of the notes, such as "P-158/C (Flag "C")", File No. Admn. I/15-4/75" and should be duly flagged.
- (vii) Raising of relevant side issues is not prohibited but it will usually be found convenient to start a new file for the purpose. In some cases mere perusal of the paper under consideration will suffice and noting is required beyond a brief suggestion for action.
- (viii) A draft letter or a telegram as the case may be should be prepared at any stage, if it appears the consideration and disposal of the case would be facilitated in submitting it in the form of a draft. In cases which, by their intricate nature or by their being urgent, can only be dealt with by officers, papers should be submitted immediately "for orders". It is not essential that notes be submitted in all such cases.

- (ix) In important cases, where the officer has passed orders by approving the suggestions made in sectional notes or otherwise, but has not actually suggested any phraseology, the draft should be submitted to such officer for approval before issue.
- (x) The section last dealing with an office note should see that there is at least one blank note-sheet attached for use by the next officer to whom it is submitted where he can record his remarks.
- (xi) Cases which are to be seen by the Accountant General or on which orders of the Accountant General are to be obtained are submitted by the Branch Officers through the Group Officers concerned except in the cases of sections which are under the direct supervisory charge of the Accountant General.
Note: It should be kept in view while putting up cases, specially old and complicated ones that a brief of the case is invariably attached for facilitating the Accountant General to pass orders. It should specifically be seen by the officer putting up the case to the Accountant General that a brief is given by him for apprising the Accountant General with full facts of the case. Such a brief must contain important events occurred, decisions taken and the points of agreement or disagreement on which opinion or orders of the Accountant General are sought.
- (xii) Flags bearing the words "For signature" for "perusal" "Note for orders" etc. should invariably be employed so that time may not be wasted in finding out what exactly is required.
- (xiii) Notes on cases should not be returned back to the dealing assistants on trivial grounds. This not only causes delay to disposal of correspondence but also renders the efforts fruitless sometimes. Cases should be returned by AAOs/ SOs/ Supervisors only in unavoidable circumstances and for valid reasons and not for gaining time for disposal. Every effort should be made for speedy disposal of the correspondence by obtaining information orally, if necessary.

5.22 Oral Consultations - Each Accountant/ Sr. Accountant is expected to acquire an expert knowledge of the work entrusted to him. He should be able to give definite opinion on ordinary cases and not merely raise doubts. In cases of doubts, the Accountant/ Sr.Accountant should consult the AAO/Section Officer/Branch Officer orally before writing notes. Personal discussions may also be resorted to between officers and section in-charge with a view to avoid lengthy noting and to facilitate speedy disposal, especially in urgent cases.

5.23 Method of Drafting –

- (i) A draft should be written neatly and legibly and divided into paragraphs, which should be numbered, a fresh paragraph being allotted to every fresh point or new argument. A short title stating the subject should also be given at the head of the draft letter.
- (ii) A draft should be written in a temperate/moderate language and worded courteously. Even if an intentional breach of any rule is detected the attempt should be to explain the rule convincingly without giving any offence.
- (iii) A draft should be brief, clear and complete, so as to be sufficiently intelligible in itself without having to refer to other papers, free from any ambiguities and brief to ensure that its reading may occupy the least possible time.
- (iv) The use of colloquial expressions and abbreviations should be avoided. The object to be kept in view when orders are to be communicated through drafts is to express the meaning or convey the instructions of the superiors with utmost accuracy and exactitude and as completely and tersely as is consistent with courtesy and lucidity.

- (v) Indiscriminate scribbling on the margins of drafts should be avoided as also much writing between the lines. If it be necessary to revise a draft to any great extent, it is better to rewrite the paragraph on a blank page than to write between the lines. When a draft requires numerous corrections, it should be recopied and then submitted to the Branch Officer.
- Note: "Typed" office copies of drafts addressed to the C&AG, Govt. of India, or Heads of Deptt./Secretaries to Govt. etc. may be kept on record along with original drafts under the specific orders of the Branch officer/G.O.
- (vi) Figures and references should, as far as possible be embodied in the text and not relegated to appendices or margins.
- (vii) When a draft has to pass through several sections, before being submitted to the Accountant General, it should pass through the Branch Officers and the Group Officers of all the sections. Queries from one AAO/SO/Supervisor to another and any sort of unofficial discussions between a AAO/SO/Supervisor and his subordinate not intended for the information of the Branch Officer(s) should be made on separate slips which may be destroyed subsequently.
- (viii) In the cases where objections or remarks are conveyed to, or information is called for from local authorities by this office in the capacity of Accountant General, no mention should be made in the letters so addressed that the objections are raised or the remarks or references are made at the instance of the C&AG even if they may have been actually made on suggestions from him.
- (ix) Reference to manual of standing orders (Tech) should not be made in correspondence with the Government and the departments as the book is exclusively intended for official use in audit offices.
- (x) In references to state Govt. particular care should be taken in all correspondence to draw a very clear distinction between suggestions offered in an advisory capacity and requests for action which the C&AG is entitled to require.
- (xi) Address should be written in full without using abbreviations. Official communications to State Govt. should always be addressed to the Secretary to the Department concerned.
- (xii) Letters whether addressed to officials or members of public begin with salutation "Sir" and end with the words "Yours faithfully".
- (xiii) All drafts should bear the prescribed initial letters of the section along with file number in which the office copy will be recorded and the subject matter as heading.
- Note: Names & addresses should invariably be given in brackets in salutation while putting up draft do. letters for approval.
- (xiv) Letters and copies of letters addressed to the Govt. offices should not be communicated to outsiders by means of endorsements on original letters or on drafts, but they should be answered by separate letters.
- (xv) No reference should be made in official correspondence to proceedings of Govt. or to letters published therein unless they have been received separately.
- (xvi) Copies of Govt. letters especially those of Govt. of India letters, should not be forwarded as enclosures as it is seldom necessary to do so and in many cases undesirable.
- (xvii) Particulars of any enclosures to be sent with a letter should be carefully inserted in the space provided for the purpose in the draft form, and the enclosures should ordinarily accompany the draft when it is sent to the officer for signature.

- (xviii) Sending out to Govt. and other authorities of copies of letters and memoranda, received from the C&AG is strictly forbidden. There is however, no objection to communicating where necessary the substance of such letters to government or other authorities nor in some cases to mentioning in these communications that they represent the views or orders of the C&AG.
[Comptroller of Civil Accounts letter No. 1615-Admn-C-133-A-30 dt. 11.2.1933]
- (xix) When a letter is a reply or bears reference direct to a letter received, the draft reply should commence with the expression “with reference to your letter” or “on reply to your letter”.
- (xx) When it is in continuation of a series of correspondence the last of which was received from the person to be addressed the phrase “with reference to the correspondence ending with your letter” should be employed. On the other hand, if the last letter was one issued by this office, the phrase “in continuation of this office (or my) letter” should be used.
- (xxi) The form of address to authorities higher than the Accountant General should as a rule be “I have to request for favour of”, “I have to forward for favour of orders” etc. and to Heads of Departments and other “I have to request that you will be good enough” etc.
- (xxii) A draft is not to be a recapitulation of the letter under reply prefaced with such expressions as “you state that” or, “you point out that”. It is the duty of the drafter to merely interpret the orders of the Accountant General or the Gazetted officer, as the case may be, and to show how that order is based, and not to tell the addressee what he himself has stated or already known.
- (xxiii) The High court is not, strictly speaking, a department of Govt. All circulars etc. intended for the High Court, should therefore, be issued under separate endorsement to the Registrar of High Court.

Note: The C&AG desires that all demi-official correspondence should be addressed to the Dy-C&AG or Asstt. C & AG (Personnel) as the case may be instead of to him by name.

[D.O. No. 3431-Admn/KW-3.48 dt. 1.11.1948].

5.24 Notes & drafts to pass through AAOs/Section officers/Supervisors - All notes and draft letters meant for approval by the Branch officers or Group officer/Accountant General should first be scrutinised by the section officer. The Section officer may not draft himself but he should satisfy himself that the drafting of his subordinates is accurate and complete. In important cases, however, it is desirable that the notes and drafts should be dealt with by the Section in-charge.

5.25 AAO's/Section Officer's/Supervisor's responsibility of Drafts written by higher officers - When a draft is written or modified by the Branch Officer and/or any other official superior, the AAO/SO/Supervisor is responsible to ensure the correctness of the facts stated in the draft so written or modified. He should bring to the notice of the official superior any orders of the Govt. or other authority which the officer may have accidentally overlooked. The onus of accuracy of the facts in the draft lies with the section in-charge only.

5.26. Custody of “Secret” & “Confidential letters –

- (a) “Secret” and “Confidential” letters should remain in the custody of a responsible officer. At the same time the officer should also be aware of the existence of a confidential/secret letter on a particular subject so that the section officer may be responsible for inviting reference to such letters in question, whenever a case to which such confidential orders relate, is taken up for disposal. To facilitate the office to take cognisance of the presence of any secret/confidential instructions, it is the responsibility of the officer with whom the

“secret” or “confidential” letter is kept for safe custody to modify the section concerned by issuing a memo in the following form and the fact that such a memo has been issued should be noted in the secret and confidential communication itself.

- (b) These memos should be pasted chronologically in a guard file in the sections in which these are received and a suitable index also recorded on the file cover. The file should be reviewed by the Section officer frequently to keep himself acquitted with the orders in regard to which he has to invite a reference whenever cases to which these orders relate, are dealt with. As regards “Confidential” letters discretion is given to the Gazetted officers to decide which letters should remain in their custody and which could safely be made over to the Section officer. Gazetted officers should also periodically reviews the “Secret” and “Confidential” letters in their custody with a view to see which of these can either be destroyed or made over to the section. The need for secrecy may sometimes disappear by mere passage of time.

On the occasion of transfer of charge the Gazetted officers will list out and make over to their successors the confidential files in their custody along with keys, valuables etc.

[C&AG letter No. 1618-Admn. I/2552 dt. 10.10.1952].

5.27 Tone of Correspondence - The tone of letters, objection statements, audit notes and half margin memorandum should be as temperate and courteous as possible. Nothing is gained rather the reverse, by imperative orders which can generally be conveyed in the form of requests.

The following general principles are laid down for the guidance.

- (a) Politeness is never inconsistent with firmness. There are two ways of pointing out to an officer that he has acted in disregard of rules viz (1) to write to him with presumption that he has criminally and intentionally done wrong, and (2) to assume that he has forgotten or overlooked or misunderstood the rule and to point it out in a friendly spirit. The letter of these two is obviously preferable.
- (b) Even if intentional action against a rule may be suspected or established, it is desirable to write as if the officer did not understand the rule and to explain the principles involved, so as to convince him, if possible, rather than to give occasion for irritation.
- (c) In case of repeated and persistent breaches of a rule by an officer in spite of the facts having been brought to his notice, the head of his department or in bad cases the Government may be addressed, and a copy of the report sent to the officer at fault.
- (d) The use of the imperative style such as “you must not make an advance” is like to irritate officers, whereas a simple statement of fact as “Rule X has apparently been overlooked under it advances are inadmissible, please rectify this” has a reverse effect. Audit has to maintain rules firmly to the point of retrenchment, if necessary and cannot insist on personal obedience which is the sphere of direction. There is no need, however, of making half margin memoranda etc. in an effort to strive for politeness.
- (e) As far as possible all rules bearing on the subject of the draft letter should be quoted, but references should only be given to the codes, manuals and circulars with which the officers addressed are familiar with or supplied with. To officers on leave, when they are not, ordinarily expected to have codes etc. with them copies or extracts of the rules quoted may be attached with the letter.
- (f) Before instructions are issued for the guidance of the executive officers in relation to change in any procedure or new interpretation of rules etc. the letter may be consulted before any change is implemented especially where the change is likely to affect executive work.

5.28 Instructions regarding issue of Official Correspondence - The following instructions are issued as a guide to officers of the Indian Audit & Accounts Department in dealing with the official correspondence.

- (a) Letters relating to the Sections and subjects under the direct supervision of a Branch Officer issue ordinarily over his signatures though they are stamped as emanating from the Accountant General.

Provided that no communications of the following nature should issue except with the previous approval of the Accountant General or his senior DAG.

- (1) Letters implying dissatisfaction or censure, and
- (2) Letters to Government, State or Union-
 - (I) bearing on important questions of audit and accounting
 - (ii) challenging decisions or orders,
 - (iii) questioning the validity of any sanctions otherwise than for merely technical defects, and
 - (iv) containing proposal for writing off or waiving recovery of over payment.

Such communications should ordinarily be signed by the Accountant General himself, or by one of his deputies, in the alternative, there should be sufficient indication in the draft letter itself that it is being issued under the direction of the Accountant General for this purpose it would be desirable to add as the last paragraph of the draft letter the following sentence. "This issues with the approval of the Accountant General" or "This has the approval of the Accountant General" etc.

Provided further that all letters addressed to the C&AG of India other than on routine matters should ordinarily be issued under the signatures of the Accountant General besides, all important communications should be issued to the Hqrs. office with the full knowledge of the Accountant General, particularly in respect of cases involving errors or delays etc. so that office may know that in all such cases suitable action has been taken and remedial measures adopted by the Accountant General, whenever necessary. When any important letter is issued over the signatures of the Sr. DAG, with the concurrence of the Accountant General, the fact should be indicated in the letter itself as in previous sub-paragraph.

(CAG's circular letter No. 2029-Admn. I/629-58 dated 20.5.1961 and d.o. letter No. 1199-comp/266-64 dt. 20.12.64 from the Director of Audit & Accounts to A.G. P.& T. Shimla.)

Note: The Comptroller and Auditor General of India has no objection of the Accountants General authorising the Branch Officers to sign acknowledgements of receipt of the C&AG's letters.

(CAG's letter No. 207-Tech-Admn. I/13-68 dt. 30.5.68).

- (b) Whenever the C&AG is required under the statutory provisions to certify figures and they are to be based on figures or returns furnished by the Accountants General, such statements should be signed and their correctness certified by the Accountant General himself.

(CAG's letter No. 1253-Comp/79-50 dt. 16.11.1950).

- (c) Periodical statements may ordinarily issue over the signatures of the Branch Officers.
- (d) The following officers have been empowered to sign authorities of payments issued from this office on all treasuries in M.P. in the manner laid down below:-
- (1) Officers in-charge pension audit sections-Payment authorities issued from Pension sections.
 - (2) Officers in-charge fund sections-Payment authorities issued from fund sections.

In respect of authorities issued through other audit officers, the above officers should sign the fair copies of the payment authorities and send them to the officers who are specifically delegated powers to sign over the special seal.

5.29 Documents which can be issued over the signature of Asstt. Accounts Officers/section officers/Supervisors: The AAOs/SOs/Supervisors have been authorised to issue certain classes of correspondence over their signature.

- (I) Signing of routine acknowledgements and also reminders under their own designation (Except to Hqrs. office).
- (ii) Issue of audit notes and also half-margin memos conveying routine remarks such as calling for certificates, receipt schedules and other wanting documents.
- (iii) In GAD sections, issue of leave admissibility reports except in cases of LPR/Terminal leave.
- (iv) In provident Fund Branch, issue of annual statements of accounts to subscribers.
- (v) Letters conveying objections on sanctions for part final withdrawal.
- (vi) All routine correspondence calling for details of missing credits and details for adjustment of unposted items in PF sections.
- (vii) Issue of advice to loanees for prompt payment of instalments (Loans sections).
- (viii) Calling for acknowledgement of balances in the case of all loans and advances.
- (ix) Issue of objection statements for objections with money value e.g. want of sub-vouchers etc.
- (x) All round correspondence calling for details of missing credits and details for adjustment of unposted items in the PF section.
(CAG letter No. F-4-05D/73 dated 6.3.1973).
- (xi) Subordinate officers of other departments are not at liberty to correspond with any officers or subordinates of this office either officially or unofficially and AAOs/SOs/Supervisors and Accountants/Sr. Accountants in their official capacity should not correspond with their counterparts in other offices when such letters signed by officials not authorised to sign are received, the matter should be brought to the notice of the Branch Officer/ Group Officer in-charge and seek his opinion whether a reply is to be furnished.
- (xii) No correspondence out of this office should be signed by any one below the rank of a AAO/SO/Supervisor and no papers except of a routine nature and those referred to above should be signed by anyone except a Branch Officer/Group Officer.

5.30 Express letters –

- (a) **Issue of-** Express letters in Form No. 5.6 should be sent extensively in place of telegrams specially in cases where the stations are within a day's reach by Post and there is no special necessity that the communication should reach its destination in less than 24 hours, the express letter form should be issued instead of a telegram being sent. The cover should always be marked "Very Urgent-Express letter".
- (b) **Issue of letters by Speed Post**—Where urgent delivery of a letter/parcel is needed at its destination, the same may be sent by speed- post of the Postal Department after the approval of the Branch Officer.

5.31 Procedure for issue of telegrams –

- (a) Telegrams should not be sent in cases where a letter marked urgent or express letter (Form 5.6) would serve the same purpose.
- (b) Abbreviated addresses registered by the Telegraph Department should be used in State telegrams.

- (c) Telegrams should be precise and brief but at the same time free from ambiguities.
- (d) In all telegraphic communications sent to the Comptroller and Auditor General numbers may be expressed in words rather than in figures as the letters are liable to errors in signalling.
- (e) As a general rule State Telegrams should be sent as "Ordinary".
They should be classed as Express only—
 - (i) in cases of great urgency; and
 - (ii) in cases where the despatching Officer knows that the line is blocked and considers his message sufficiently important to take precedence over ordinary traffic.
(Auditor General's letter No. 2455 E/295-14 dt. 4.12.1914).
- (f) The Government of India have decided that in regard to private telegrams irregularly labelled as "State" and challenged by the Telegraph check Office, it is left to the discretion of the authority concerned to decide whether the actual cost should be recovered or not. If recovered, it should be credited to the Union or State Revenues as the case may be which originally have the cost of telegram. No surcharge penalty should be levied but such disciplinary action as may be considered necessary may be taken against the defaulting officer.
(G.O.I. F.D. circular No. D-3045 A dated 2nd November, 1927 communicated with CAG's Endt No. 41673-Admn-277/Admn 25 dt. 22nd November 1927).
- (g) No telegram may go out of the office marked "express" except under the orders of the Branch Officer in-charge who will obtain the orders of the Group Officer or the Accountant General, if necessary.
- (h) Post copies of the telegrams should be despatched the same day over the signature of the AAO/SO/Supervisor or the Branch Officer.
- (I) No message regarding leave, pay, promotion, appointment or other matters of a private nature should be sent by "State" telegram unless it is perfectly clear that the interests of public service will be in furiously affected if the particular message is not sent by telegram.

5.32 Correspondence by Half Margins - The following instructions should be followed in regard to the correspondence by half margins:-

- (I) The half margins should only be used in cases where an answer to simple question is required which when received will settle the matter. Long and protracted correspondence should not be carried out on half margin on important matters e.g. pay fixation cases or interpretation of rules.
- (ii) Half margins should primarily be used for the purpose of obtaining information only.
- (iii) Carbon copies of all memoranda issued through half margins should be kept for record for further reference.
- (iv) A note of the serial number and page of the objection book in which a particular item has been recorded should also be kept in the Half margin register for ready reference.
- (v) The whole object of correspondence by half margins is to save unnecessary copying and that it should go backwards and forwards in original.
- (vi) Half margins should be written concisely and legibly leaving sufficient space in between the lines of corrections, if any, which should be made neatly.
- (vii) If the reply on the half margin does not settle the matter it should be returned adding a blank paper to it and further information called for. If it is found that the matter is likely to be protracted, a separate official letter should be issued incorporating all the relevant matter so that reference to the original half margin will not be necessary.

- 5.33 Protracted correspondence not to be entered at AAOs/SOs/Supervisors level -** Ordinarily only the first routine objection, half margin or the like should be signed by the AAO/SO/Supervisor. If that settles the case, well and good. But if the matter is contested and becomes controversial the next communication must be put up to the Branch officer for approval unless it is purely to call for additional information. The Branch Officers should not allow the section in-charge to conduct a protracted correspondence with other officers without their knowledge. Long and protracted correspondence on subjects like fixation of pay or interpretation of rules should not be carried on the Half margins as this generally delays the settlement of objections and if the half margin is lost, the whole basis is to be covered again.
- 5.34 Incomplete & Piecemeal correspondence –**
- (a) Incomplete and piecemeal references involve waste of time, besides causing inconvenience to the officers to whom they are addressed. The in-charge of the section should therefore ensure that each reference addressed to outside authority is complete in itself.
 - (b) **References to outside offices should be made only when absolutely necessary--** References merely to reduce the pendency of letters should be discouraged. Information which can be gathered from other sections in the office should not be called for from outside authorities.
- 5.35 Calls for Copies of Letters -** Calls for copies of documents should not be too freely indulged in. In many cases, the required documents are already in this office, possibly with the dealing accountant himself. No copies should, therefore, be called for unless it is established beyond doubt that the originals have not been received and a copy is essentially necessary for use in this office. To safeguard against unnecessary references being issued, in such cases, the diarist should certify on the document under disposal to the effect that the documents being called for have not been received. In cases of important matters, and letters from Government of India C&AG and correspondence in respect of which details of the number date and particulars are kept by the General Section, the non-receipt should be got certified from the Section Officer in-charge of General Section before the drafts calling for copies are approved by the Branch Officer.
- 5.36. Giving copies of Papers -** Copies of records in the office should not be given to outsiders except under the specific orders of the Branch Officer/Group Officer or the Accountant General. The word “copy” should be written on all such copies. True copies of documents sent to authorities other than the C&AG of India may be attested by the AAO/Section Officer. Copies and annexure(s) to letters addressed to the C&AG of India should, however, be attested by the Branch Officer only. Copies should be made when really necessary and sent to as few persons as possible. When feasible, extracts of essential parts only need be sent, it may often be found suitable to give information as to the purport of a particular document instead of sending a copy.
- 5.37 Endorsement on letters--**When a copy of a letter is sent by endorsement, the endorsement should be copied on the original letter, or the fact that copies have been sent to such and such officers should be mentioned on the original letter itself in order to enable the officer to whom the letter is addressed to know as to the officers to whom copies have been directly sent.

- 5.38 Reference to titles in official documents** - The Govt. of India have decided that no reference should be made in official documents to titles against the names of Indian citizens. It is, however, not the intention that the titles should be surrendered but their use in the official correspondence should be stopped.
(Government of India, Ministry of Home Affairs Memo No. F. 51/30/48 Public (I) dt. 31.12.1948)
- 5.39 Queries by Group Officers** - Queries by Group officers or the Accountant General on inward letter, office notes or draft letters etc. should ordinarily attended to by the Section in-charge concerned within a period of three days of the receipt of the paper in the section. If a complete reply cannot be given within that time, the paper must nevertheless be submitted to the officer concerned with an explanation for the cause of delay.
- 5.40 Use of Abbreviations in Notes & Drafts** - Use of abbreviations although is not prohibited Accountant/Sr. Accountant and AAO/SO/Supervisor should keep in mind that they should be used only in cases where they are understood universally.
- 5.41 Use of “Urgent”/“Immediate” Slips** - All papers of a “Urgent” nature, should be sent by one officer or a section to another with an “Urgent” or “Immediate” slips pinned to them at a conspicuous place. Mere fact that the words “Urgent” or “Immediate” are written in blue or red pencil cannot readily be known until the paper is examined and therefore cannot be treated as given it precedence over other cases. Only in real cases of urgency such slips should be used at the discretion of the section in-charge. “Immediate” slips should be used in extra-ordinary urgency requiring instant attention. No case should be submitted to the Accountant General with such slips without initialling by the Branch Officer/ Group Officer who submits it.
- 5.42 Specimen signature of Gazetted officers to be Circulated** - As soon as there are changes in the incumbency of the charges of the sections authorising payments within the state or outside the state mentioned in paragraph 5.28 (d) above, the TM section should send on a sheet of paper, duly attested by the officer signing the forwarding letter, three sets of specimen signatures of the relieving officers to all the treasury officers in the state, other audit/accounts officers and also to the High Commissioner of India, whenever necessary. Similarly sets of specimen signatures of newly promoted Accounts officers are also sent to the respective quarters when occasion arises. If however, any payment is authorised by a Gazetted officer other than one whose signatures have been sent three sets of specimen signatures of such officer should be sent along with the payment authority. The specimen signatures of the officers who are authorised to sign over the special seal are likewise sent by the Group controlling section.
Specimen signatures and specimen impressions of special seals received from other audit/accounts officers are kept in TM section. AAOs/Section officers/Supervisors before submitting papers authorising payments in this state at the instance of other audit/accounts officers, consult TM section first, and record the fact of having compared and found the special seal and signatures genuine.

5.43 Procedure relating to Communication with Foreign Governments –

- (a) Subject to the exceptions authorised in this behalf, the proper channel of communications with Governments of foreign countries is through the Government of India, Ministry of External Affairs and or the Indian diplomatic mission in the country concerned. Questions requiring discussions with a foreign Government should in all cases be referred to the External affairs Ministry for necessary action.
- (b) Requests of Private parties, received direct from foreign countries for supply of information and technical assistance, should not be entertained, and in any case no reply should be sent till a clearance is obtained from the Government of India.
(G.I.M. of commerce & Industries Conf. letter No. 5 FT(SA) 28/61 dated 17-8-1962).

5.44 Addressing Private Persons/Bodies-

The members of the public have expressed resentment over the fact that Government Communications addressed to them are written in third person. In order to remove any ground for complaint in the matter, it has been decided that letter form should invariably be used in addressing private or non-official persons or bodies (including applicants).
(Government of India, Cabinet Secretariat (O&M Div) Memo No. 7/22/59-O&M dt. 28th July 1959 received under CAG's endt No. 2626-Admn.I/Audit/317-59 dt. 11th Sept. 1959).

5.45 Communications with members of the Legislatures or officials of communal organisations on matters concerning the work or administration of the Indian Audit & Accounts Department-

The Comptroller & Auditor General of India considers that while direct official correspondence with the members of the state/Central legislatures is to be deprecated especially when Government's general policy at his discretion comply with requests for information from members of legislatures. The C&AG however, desires that the following procedure should be followed in future in respect of such communications received by an Accountant General-

(a) If information is merely asked for on a point of work or organisation the Accountant General should consider whether the information should be given, if he considers, there is no objection.

(b) If, however, a member of central/state Legislatures or an official of a communal organisation writes criticising executive or administrative arrangements, he should be told by the Accountant General that he is not at liberty to discuss these arrangements as he is responsible for them to the Comptroller and Auditor General to whom any representation should be addressed. In this case a copy of the correspondence should be sent to the Comptroller and Auditor General of India, if the point under discussion is of any importance.

(Auditor General's D.O. No. 1060-GBE/2 dated 16th April 1934).

5.46 Supply of information in connection with parliament/State legislature questions –

- (a) When the information is wanted by the state Government for replying to a question relating to accounts of the State Government in the State legislature the information be supplied direct to the State Govt.
- (b) In cases, however, where the Union Govt. call for information directly from the Accountant General in connection with parliamentary questions, the reply to the Ministry of Govt. of India should be routed only through the Comptroller and Auditor General of India. The proposed replies may be sent by name to the Asstt. Comptroller and Auditor General (p) along with a copy of the question.

(CAG's Endt. No. 65-BS/33-58 dated 29th April 1958, letter No. 677/comp/86-62 dated 3.11.62 and No. 2006/BRS-81-63 dated 7.11.1963).

Note: The information tended for presentation before the Public Accounts Committee required by the Govt. of India, need not be routed through the office of the Comptroller and Auditor General of India, but may be furnished direct to the Govt. of India, as and when called for.

(CAG's letter No. 144-RS/33-58 dated the 25.7.1958 addressed to the Accountant General, Bombay, copy endorsed to all other Accountants General etc. under No. 145-Rs/33-58 dated 28th July 1958).

- 5.47 Requisition for copies of documents/papers from State Government-** The Accountant General, in the capacity of an Audit/Accounts Officer is entitled to receive copies of sanctions or orders passed by any sanctioning authority but not of papers leading up to the issue of such sanctions or orders. The only rule which enables an audit officer to call for such papers is paragraph 18 of the Audit and Accounts order, but under this paragraph the power has deliberately been reserved with the Comptroller & Auditor General alone. In view, however, of the fact that the Accountant General is a responsible and senior member of the department, who can be trusted not to exercise this power without due consideration, it has been adopted as a reasonable connection for the State Government to accept such requests from the Accountant General, but it is always open to the State Government to ask that the request should come formally from the Comptroller and Auditor General, whenever it appears to them that the demand put forward by the Accountant General is ultra virus of the rules.
- 5.48 Requests to the state Govt. to be signed by the A.G.--**As it is essential that the power mentioned in the previous paragraph should be exercised only by the Accountant General and not by any subordinate officers, proposals showing the necessity for calling for such papers should be submitted to the Accountant General and all letters containing such requests should be signed by him. It is, however, open to the Gazetted officers in charge of sections to inquire numbers and dates of the communications so that a reference may be made to the proper authority with a view to ascertain the action taken.
- 5.49 Reminders to outward correspondence –**
- (a) Reminders to letters for which replies are expected, should be issued at regular intervals, if replies are not received in due course. The issue of reminder is watched through the Diary of official and unofficial issues (Commonly known as Despatch Register) maintained in Form S.Y. 318. This can be done by reference to the Column "Whether reply is necessary". The issue of a reminder, where a reply is not received within a reasonable time is a reflection on the working of an office. The AAO/SO/Supervisor is expected to take an intelligent interest and should see that an endorsement "Reminder to issue on..." is made prominently in the margin of all important drafts. The Branch Officer should see that this requirement is followed by the section and modify the dates of first and successive reminders, if necessary.
 - (b) If two or three reminders fail to elicit a reply it may be presumed that there is something wrong with the office at fault. The head of the office then may be addressed demi-officially and if necessary his head of the Department also be apprised by addressing letters in his name.
 - (c) When no reply is necessary, the word "No" should be entered in the column "whether reply is necessary". The diarist should particularly see that each draft letter for issue bears the indication of issue of reminders and should refuse to record the issue in Issue Diary where such indication is not recorded.

- (d) At the time of noting action in the receipt and issue diaries for the preparation of weekly diary of un-answered list the diarist should record the fact of the replies having been received. Where reply has not been received, the issue of reminder should be recorded. In the unanswered list, the names of the Accountants/ Sr. Accountants who are responsible for issue of reminders but where they have not issued actually should be given.
- (e) Except in special cases where it may be considered to issue reminders under the orders of the Branch Officer at shorter or longer intervals, the following intervals may be followed for issue of reminders to letters issued.
 - (i) 1st reminder in form S-10 over the signatures of the section in-charge, the third Saturday following the date of issue.
 - (ii) 2nd reminder also in form S-10 over the signatures of the same officer on fourth Saturday.
 - (iii) 3rd reminder-special letter to the official address of the officer concerned, signed by the Branch Officer in-charge on the fifth Saturday.
 - (iv) 4th reminder- Express letter in form S-6 signed by the Branch Officer to the personal address of the officer concerned, on the sixth Saturday, and
 - (v) 5th reminder - Report to the head of the Department or the state Government in the administrative department as the case may be signed by the Sr. DAG on the eighth Saturday.

Note: (1) First reminder to the Govt. of India or the C&AG should be issued ordinarily in the form of letter after a period of one month and subsequent ones after the same interval after obtaining specific orders of the Sr. DAG. The reminders should also be issued over the signatures of the Sr. DAG or the Accountant General according to the importance of the case. This procedure may also be followed in the case of State Government with the only exception that the Branch Officers in-charge are empowered to sign first reminder.

Note: (2) The above dates need not be rigidly followed in a case in which an ad-interim reply is received indicating a date by which the final reply is expected.

Note: (3) A Systematic review of the outward letters to which replies are due should be conducted by each section once a month and the outstanding in that respect should be listed and submitted to the Branch Officer for information. The list should be compiled from the issue register and should be in respect of letters issued to which replies have not been received even at the end of the month. The list should be reviewed to see whether reminders (ordinary, express or D.O.) should be issued.

5.50 The due dates prescribed for the issue of reminders to letters etc. in the previous paragraph apply **mutatis mutandis** to the issue of reminders for the half margin memoranda, objection statements, audit/inspection notes and other documents, the issue of which is recorded in the register of half margins.

5.51 Issue of Outward Correspondence from Sections for Despatch –

- (a) All outward correspondence other than objection statements, half margin memoranda, audit notes and other similar correspondence relating to audit objections which are returned with replies by the officers to whom they are addressed should be registered in the “Diary of official and unofficial issue” (form SY-318). There should be only one diary for each section. Each entry in the diary should be allotted a serial number with the date on which entry is made being recorded on the register with red ink cross-wise just above the first entry on the day. The serial numbers should start from 1st of April to 31st March each year. If the letter is to be sent under Registered or Insured cover and the fact is recorded on the draft letter approved by the Branch Officer it should be noted above

the serial number in the first column of the "Diary of unofficial and official issues" also as "Registered AD" or "Insured for Rs...".

- (b) Each draft letter should have recorded on it the prescribed initial letters of the section of origin, the file and case number on form S-5 against the word "No". The sectional issue diary number will be recorded at the time of registering the draft, after the initial letters and file/case number as TM. 19-5/2000/1179 or Admn. I/21-4/2000-01/439.

The quotation of the numbers in detail not only gives the General section the clue of the section to which an inward letter received is a reply pertains but also facilitates the section concerned to locate the file and case number in which the correspondence is to be dealt with.

5.52 General rules for sending papers to General Section for despatch –

- (a) No document should be sent for despatch unless it bears the signatures of a Branch Officer or Asstt. Accounts Officer/Section Officer/Supervisor who is authorised to sign for Branch Officer on the fair copy.
- (b) Urgent drafts should be marked as such by the AAO/SO/Supervisor/Branch Officer under their signatures and urgent slips should be attached to them. Wherever any paper for issue are to be sent on the same day, they will be handed over to the General Section by the section concerned through a diary meant for "Issue-to-day" drafts. The manner in which a particular letter is to be sent i.e. "Registered" and/or "Insured" or by "Speed Post" etc. should be indicated on the letter itself. The section officer in-charge of the General Section will be responsible to ensure that the letters are actually despatched in the manner indicated by the section.
- (c) Papers to be sent to copying Branch/Typist for typing before issue should be sent through sectional transit Register maintained for the purpose.
- (d) Confidential papers for issue should be sent after registration in the issue diary. (Form SY-318) duly closed in double covers the inner being sealed and then handed over to the General Section for despatch. Confidential covers when not to be sent by post should be placed in a single cover securely pasted and sealed and addressed by name to the person who should open them.
- (e) Covers containing answers books of Departmental Examinations and of the Section Officer's Grade Examinations/RA Examinations should be sent insured and sealed in the ordinary way and not with economy slips.
[D.O. No. 1477-GE.I/70-42 dt. 13th June, 1942 from the Asstt. & CAG (Personnel) and subsequent amendments].
- (f) Secret covers when sent by post should be put in the double covers, the inner one being marked "Secret" and sealed. The covers then be marked "Registered -acknowledgement due".

5.53 Responsibility of dealing Sections for "Issue to-day" drafts - The dealing assistant concerned in the section should, before leaving office, ensure that the drafts relating to their seats marked for issue on that date have actually been issued on that day.

5.54 Pending Cases - A register of pending cases should be kept in all Sections to watch the cases of the following type:-

- (a) cases which are held up awaiting a reply to a reference outside the office from a number of offices or receipt of a document necessary for disposal; and,
- (b) cases in which definite orders have been passed by the Branch Officer/ Group Officer to held it over.

Timely reminders should be issued in such cases to get the replies. The register should be submitted to the Sr. DAG/DAG twice a month on every second and fourth Monday giving the number of pending cases and action taken to dispose them of.

Where the number of cases in the pending register is usually less (say below 10) the maintenance of such a register may be dispensed with and the cases may be watched through Part-II of the weekly pending lists of unanswered letters (See Paragraph 5.55).

- (c) The register of pending cases should be maintained in the following form :-
- | | |
|----------------|---|
| Column 1. | Serial number |
| Column 2. | Brief description of the case and point at issue. |
| Column 3. | Orders or remarks of the Gazetted Officer. |
| Column 4 to 9. | Showing the stage at which the case stands from time to time. |
| Column 10. | Remarks. |

Entries should be made in this register whenever the Gazetted officer feels that a case under discussion or enquiry is likely to be lost sight of or unduly delayed without coming to notice of the Section Officer or Branch Officer.

- (d) The register will be maintained in addition to the "Un-answered list". It should also be circulated to the accountants in the section weekly who should note the stage at which the cases stand in the columns provided for the issue reminders etc. wherever necessary.

5.55. Un-answered and pending correspondence - Report on –

- (a) On the first working day of each week, a report on the outstanding letters not disposed of and in hand for more than a week should be prepared with reference to the various diaries and submitted to the Branch Officer. Inward letters received up to the end of a week but not disposed of in the course of following week (i.e. by Friday of the week following that in which received) should be shown in the Report due on the 2nd succeeding Monday.
- (b) The report should be prepared in two parts. Part-I should be reserved to show particulars relating to letters etc. on which no action has been taken or to which replies when necessary have not been issued. Part-II should be reserved for showing the letters for which interim replies have been issued or on which a reference has been issued to various offices i.e. Cases on which partial action has been taken. Letters on which references or inquiries have been made to other sections of the office should not be transferred to Part-II of the report.
- (c) Un-official references received by General Section are sent to the Branch Officer concerned through special transit register and diarised in the Sections in urgent diaries as already laid down in Para 5.8 above. General Section should circulate to all sections on each Friday a list of outstanding un-official references received during the preceding week i.e. up to the previous Friday to that on which the pending list is prepared and get the disposal of the references marked through the Branch officer in-charge of the sections. A report of the disposal of the list circulated should be prepared with an abstract with the following details:-
- (a) Opening balance of un-disposed of un-official references.
- (b) No. of U.O. references received during the week.
- (c) No. of U.O. references disposed of during the week.
- (d) Closing balance of U.O. references.

Note: 1. the closing balance will be shown separately distributed according to the sections with whom they are pending.

Note: 2. In exhibiting the delay in disposal of un-answered lists, the date of receipt in the office should be taken as the criterion.

Note: 3. The report of the un-official un-answered list should be submitted to the Sr. DAG/DAG (A) and the Accountant General on each Monday.

- (d) The abstract of the report on the outstanding un-answered list to be submitted weekly on each Monday vide Para 5.55 (a) above, shall be prepared in each category of letters in respective diaries in the following form:-
- (I) Opening balance from last week.
 - (ii) Receipts during the week under report.
Total receipt
 - (iv) Disposal during the week.
 - (v) Closing balance

Note: The closing balance should show the numbers and particulars of the subjects of the references which are pending for over one month, two months and three months separately against the names of the Accountants who are responsible for the delay in disposal of the correspondence so as to apprise the Branch Officer to take suitable steps for the clearance of the same.

- (e) The Sectional diary clerk is responsible for preparation of the outstanding un-answered lists of letters in each diary and preparation of the report. The lists when completely prepared should be circulated amongst the Accountants, who are responsible for disposal and marking action in the Inward Diary.
- (f) While marking the disposal against the entries in the Inward diary the accountants should be careful to give remarks which should be clear, accurate and free from ambiguities. Mere statements like "with Branch Officer/Sr. DAG", "will be disposed of during this week" etc. should be avoided, as these by themselves do not convey the stage at which the disposal of the case stands.
- (g) The various inward diaries containing pending and un-answered lists duly marked by the accountants and the abstract prepared as above should then be submitted to the AAO/SO/Supervisor. It will be the duty of the AAO/SO/Supervisor to check the correctness of the lists and abstracts along with the manner of disposal as recorded in the receipt and issue diaries. A certificate in the following form should then be recorded by the AAO/SO/Supervisor below the abstract--
 "Certified that I have carefully scrutinised this report with the registers on which it is based, checked 10% of the disposal of the correspondence and to the best of my knowledge it is correct. I also certify that (with the exception of those detailed separately) no official paper has been unnecessarily detained and that noting has escaped disposal".
 Note: The words within brackets in the above certificate may be omitted when not necessary.
- (h) The un-answered and pending lists of each section should be submitted to the Branch Officers on the first day of each week for inspection.
- (I) Report on pending and un-answered lists in respect of telegrams, demi-official references and Urgent letters should be submitted to the Sr. DAG/ DAG also on the 2nd and 4th Monday of the month.

5.56 Report on the Diary of Issues -The register of official and un-official issues (SY-318) inter-alia affords the facility to watch the receipt of replies, wherever necessary. The sectional diary clerk while diarising the inward letters should simultaneously mark the receipt against the issue number to which the inward letter is reply with reference to column 9 of SY. 318-A (Back chain i.e. Diary No. of the correspondence to which it is a reply). Similarly in the diary of issues (Form SY-318) the current inward number by which reply is received should be noted against the issue number in column 11 thereof. The register should be closed every month on the 15th and abstracted in the following form:-

Details of closing balance :-

The diary should then be shown to each accountant in the section who should take action to issue reminders on the references to which replies are still awaited as per instructions contained in Para 5.49 (a) to (c) above.

5.57 Disposal of complaints to the Comptroller & Auditor General –

- (a) Where there is a complaint against the office to the Comptroller & Auditor General and the same is referred to by him to the Accountant General for report, it is necessary and desirable that it is seen by the Accountant General personally to ascertain whether there is any substance in the complaint etc.
- (b) While there is no objection to the replies to the above complaints being signed by the Sr. Dy. Acctt. Genl. it is necessary that the letter of reply indicates that the disposal was seen by the Accountant General personally.
- (c) The complaints referred by the Comptroller & Auditor General to the Accountant General are transmitted to the Section through the Group Sr. Dy. Acct. Gen. The report of the disposal of such complaints should, therefore, be sent weekly to the Accountant General's Secretariat through Group Sr. Dy. Acctt. Genl.

(CAG's Confidential letter No. 1476-Tech (Admn.I/276-63 dated 26-6-63 and No. 499-TAI (R)/485 dated 3.12.1968).

5.58 Disposal of the Post Audit Reviews : Post Audit/Inspection Review notes drawn by Section Officers or Internal Test Audit Section on post review of accounts or audit/inspection marked by Treasury Miscellaneous, Works Miscellaneous or Fund Miscellaneous Sections should be given the same treatment as to the Govt. of India/State Govt./U.O. references etc. and diarised separately in the "Urgent Diary". These may also be shown in the weekly report on un-disposed of letters until they are finally disposed of. Section Officers are responsible to ensure that these reports should be disposed of as early as possible.

5.59 Disposal of Internal Test Audit Section's Notes - Periodical inspections and test checks of the working of various sections are conducted by the Internal Test Audit Sections as per the cycle of inspections. Review/Inspection notes drawn are sent to the concerned section for compliance of the defects pointed out therein are required to be attended to promptly and the first reply should be sent within a period of 6 weeks from the date of receipt of the note in the Section. For watching the disposal it should be diarised in "Urgent Diary" and given the same treatment as in Para 5.58 above.

5.60 Disposal of Paragraphs of the Report of Director of Inspection –

- (a) the procedure in connection with the Inspection of Audit and Account Offices and the preparation and submission of the Inspection Report by the Director of Inspection are contained in paras.....to.....of the Manual of Standing Orders (Admn.) Vol.....of C.A.G. The object of Inspection and the positions of the Director of Inspection vis-a-vis the Head of Office is given in Annexure IV to this Manual.
- (b) With a view to expedite the disposal of the paras of the Inspection Report of the Director of Inspection each concerned section should maintain a register in the form below and enter therein all the outstanding Inspection Reports and points raised by the Director of Inspection for the compliance and settlement of which it is responsible.

1	2	3	4
No. of Inspection Report.	Nature of defect.	Brief particulars.	Progress of clearance of defects.

The Inspection Reports will be received by the Internal Test Audit Section and defects pointed out circulated to each Section through the Group Controlling Sections.

A report of the clearance of defects should be put up to the Branch Officer on each Monday and to the Group Officer every fortnight on 5th & 20th. The I.T.A. should put up a consolidated report of each Quarter to the Accountant General.

- 5.61 Disposal of Half Margins - Report on -** The instructions contained in paragraph 5.55 and 5.56 above apply **mutatis mutandis** to the (1) Half margins received back with replies during a week but awaiting disposal up to Friday of the succeeding week and (2) Half margins to which replies are still awaited from the officers to whom they were addressed respectively. Procedure of issue of reminders as laid down in Paragraph 5.49 should also be applied in this case also.

5.62 Treatment of Corrections to Manuals –

- (a) The sections responsible for carrying out corrections to the Group manuals and issue of correction slips should maintain separate files for the purpose entitled 'correction to...manual'. These files should contain only typed copies of the correction slips approved by the Accountant General and the correspondence with the press for their printing. The notes and orders leading to the issue of correction slips should be filed with the case files only and not in the file referred to above.
- (b) After the approval of the corrections to the Manual by the Accountant General in the subject case, two copies of the correction slips should be prepared, one for insertion in the file referred to in (a) above and other kept loose for sending it to the press with the requisition for printing.
- (c) The case and file index should invariably be quoted at the end of a draft correction slip so as to facilitate proper referencing.
- (d) The correction slips after printing supplied by the originating section to other sections through sectional diaries should be treated in the same manner as important circular letters of the Government or the Comptroller & Auditor General of India.
- (e) Each section on receipt of each set of correction slips to a Manual, should obtain orders of the Branch Officer in regard to the action required to be taken by the Section in so far

as the work done in the Section is concerned before they are pasted in the respective codes manuals and check disposal of the same marked in the diary cent-per-cent.

5.63 Filing of Un-important correspondence - Miscellaneous and other letters of purely ephemeral character not suitable for incorporation in the file or a case and similar other correspondence a record of which is either kept on the documents on which objections are raised or in the objection books/ other registers, should be neatly tagged and kept in the file covers after obtaining orders of the Section in-charge for filing them in such manner. These need not be sent to old record and may be destroyed by the Section after one year under the orders of the Section in-charge.

5.64 Filing of Important Correspondence –

- (a) Any vouchers or certificates detached from vouchers and attached to the Half Margin memoranda or objection statements should be filed back in the proper place before the half margin memoranda are filed. The Section Officer should ensure this before file orders are given on such documents. This should also be borne in mind before destruction is allowed as per preceding paragraph. The responsibility of giving file orders rests with the Section Officer. In doubtful cases, however, the orders of the Branch Officer or the Group Officer should be obtained.
- (b) Letters from Government of India, or the State Government and telegrams on which action has already been taken should be filed only under the orders of the Branch Officer. Orders of the Group Officer should be obtained before any letter from the Comptroller & Auditor General is ordered to be filed.
- (c) The dealing assistant, after obtaining the “file orders” as above should note action in the receipt diary over his dated initials. In case the letter is to be shown in Part-II of the abstract of Report of un-answered list, or is to be transferred to the “Register of Pending Cases” the fact should be noted against the entry in Inward Receipt Diary.

5.65. Register of files sent out—In order to prevent the loss of files put up for reference along with cases are taken by another sections for reference, the following instructions should be strictly followed:--

- (i) When ever files of one section are required for reference by another section, the issuing section should obtain the acknowledgement of the clerk of the section to which the file is being handed over in a register. This register should provide columns for showing—
 - (ii) the number and description of the file or case;
 - (iii) name of the section to which it has been sent;
 - (iv) acknowledgement with date of the clerk receiving the document;
 - (v) initials with date of the clerk returning the file; and
 - (vi) initials of the diary clerk in the section in token of acknowledgement of the document.
- (1) The clerk returning the file should see that the last column is also filled up as soon as the file is handed over to the section to which it belongs. The diary or record clerk in each section should maintain this register, make the necessary entries therein, obtain the signature of the person to whom the file is handed over and watch the return of the file to the issuing section. In case of undue delay the matter should be brought to the notice of the AAO/S.O./Supervisor in-charge of the section.
- (2) The register of files sent out should be reviewed monthly by the AAO/S.O./Supervisor on the 15th of every month.
- (3) If it is necessary to remove a file or files from a case put up to a Branch Officer or higher authorities for an urgent reference in another case, it should be done only with the

permission of the officer to whom it was submitted and after leaving a signed slip with the note that a particular file has been taken out for reference. The person leaving the slip is responsible for replacing the file as early as possible and for removing the slip from the case with the permission of the above officer.

- (4) If it is necessary to remove a file or files from a case put up to a Branch Officer or higher authority for an urgent reference in another case, it should be done only with the permission of the officer to whom the file/files were submitted and after leaving a signed slip with the note that a particular file has been taken out for reference. The person leaving the slip is responsible for replacing the file as early as possible and for removing the slip from the case with the permission of the aforesaid officer.

(Para 36 of Old MOP included as per letter no. I.T.A.-VI/MOP/STR-I/ 5 dated 1-4- 2002 approved by the A.G. (A & E)-II, M.P.)

CHAPTER 6
GENERAL SECTION AND ATTACHED BRANCHES

A-Receipt Branch

- 6.1** The **General Section** will be responsible for receipt, distribution and despatch of dak received in and sent out of the office. It will also cater to the needs of all the officers/staff and the sections in respect of supply of stationery articles, through stationery branch, cyclostyling work through Gestetner Operators, custody of records through record branch, supply of furniture, arrangement of hot and cold weather equipment etc. through Executive Branch and opening and closing of office, cleaning and dusting the rooms and furniture etc. through the caretaker as also the upkeep and supply of books etc. through librarian.
- 6.2** **Procedure of receipt of Dak & its distribution Receipt of Daily Dak** - A member of the group-D staff is deputed to collect and take delivery of ordinary dak from the Post office daily in the early hours of the working day. Local dak is received by the Dak receiver during the course of the day directly in the General Section (Inward branch).
Insured parcels or packages and/or Registered Packages brought for delivery by postal messengers will also be received in the Inward Branch. Packages received in damaged condition will, however, not be refused only because they are brought in the damaged condition. Such articles should be brought to the notice of the Branch Officer I/c General Section for special directions and orders.
- 6.3** **Opening of the Dak –**
- (a) The mail bag brought in the early hours of the working day from the post office along with the dak received during office hours, the previous day by the dak receiver should be brought to the Branch Officer (GS). The secret, confidential letters, and letters addressed by name to Sr. Dy. Accountant General (Admn.) should be handed over by the AAO /Section Officer (GS) to the Sr. Dy. Acctt. General (Admn.). All letters addressed to the Accountant General by name should be handed over by AAO/SO General Section to the Secy. to the Accountant General. Covers marked “Secret” and “Confidential” addressed to any other officer should be handed over to the officer concerned who will open it. All the ordinary routine dak, other than the Registered/Insured cover/Parcels and letters from the Govt. of India, may be opened by the receiver of the dak in the presence of the AAO/SO (GS).
- (b) **Registered and Insured Covers/Parcels** - Should be taken to the Branch Officer (GS) and opened before him assisted by the AAO/Section Officer (GS) and then transferred to the proper section concerned through separate diaries maintained for the purpose. A control diary giving **inter-alia** the particulars of the Registration No./Insurance No. of the cover/parcel etc. should be maintained by the General Section.
- (c) **Govt. of India, State Govt. & other important letters** - Letters received from the Govt. of India, State Govt. and important communications from Heads of Deptt. all references containing complaints showing dissatisfaction about delay should be collected by the General Section and submitted to the Accountant General for perusal before circulating it amongst the other Group Officers, and final transmission to the sections concerned.

- (d) **C. & A.G.'s Dak** - The communications received from the C&AG of India should be sorted out by the General Section and the closed envelopes sent to the Secretary to A.G. who will open the dak and submit the same for the perusal of the Accountant General. After the dak is perused by the A.G. it would be circulated by the AG's secretariat amongst the various Group Officers. The Group Officers shall not keep the circulation pads indefinitely but pass on the same after perusal to other Group Officer so as to complete the circulation within a day. The communications will, thereafter, be transmitted to the Group Officers through a control diary to be maintained by the Secretariat of the Accountant General in form SY-318-A, after acknowledging the receipt of the communications, wherever necessary. The disposal of these letters by various sections to whom they pertain will also be watched by the Secretariat staff by calling periodical disposal returns from the sections and submit the same for the perusal of the Accountant General.
- (e) **Treasury Accounts, Forest Accounts and Public Works Divisional Accounts** - Shall be opened by the receiver of the Dak immediately on receipt for onward transmission to the section concerned on the same day or before noon on the following day. A register for the purpose of handing over these accounts shall be maintained in SY-252, so as to give sufficient details of the treasury, forest/PW Division name of Office etc. The distribution of vouchers should be done and completed ordinarily on the date of receipt itself or latest by the forenoon on the following day when they are received late in the evening.
- 6.4 Receipt of Telegrams, Express letters & court summons –**
- (a) Telegram delivered during the office hours should be received by the General Section and put up to the Sr. DAG (Admn.)/Accountant General for perusal with a circulation slip. Telegrams received after the office hours are delivered at the residence of the Branch Officer/General Section, who will hand over all the telegrams on the next working day to the AAO/SO (GS) for putting them up to the Accountant General along with other telegrams received during the office hours.
After perusal of the telegrams by the Sr. DAG (Admn.) and the Accountant General, they shall be distributed to the sections concerned through a special transit register. The General Section will also be responsible to watch the disposal of the telegrams received and distributed by calling for weekly reports from the sections and submit the same for perusal of the Accountant General through the Sr. DAG (Admn.).
- (b) **Court Summons –**
- (i) Court Summons issued in the name of individual member of the staff for attending court in official capacity or issued to the Accountant General summoning the production of any records etc. should be first, received by the General Section and passed on a priority basis to the Administration sections (in respect of Gazetted officers and non-gazetted officers named in the summons) and/or to the Group controlling sections for further urgent necessary action. Summons issued in the name of individual person(s), for attendance in court in private litigation need not be received in General section. In such case, the messenger bringing such summons should be directed to contact the Administration section which should extend necessary help to locate the official for enabling the messenger to serve the summons on the person direct. Bailable or non-bailable warrants in the name of the individuals should also not be received in the General Section.
- (ii) In cases of Court Summons issued in the name of an individual, the individual has to comply with the instructions in the Summons, on the due date. In case the individual does not comply and the court decides to take any action, the office is put in an embarrassing

position because it is not in a position to help. It is, therefore necessary that Summons issued in the name of individuals by any court should be given personal attention by the individual on whom it is served. It is for the individual concerned to apply and get permission of the Accountant General to attend the court and/or produce records as the case may be.

(O.O. No. Admn. I/407 dt. 22.10.1973-AG's orders dt. 17.10.1973).

- 6.5 Secret and Confidential letters** - All confidential papers should be transmitted to the proper officers through reliable messengers and responsible officers or through confidential boxes. Secret and confidential letters should remain in the custody of a responsible officer.
Note: Detailed instructions are contained in the Departmental Security Instructions).
(CAG's Endt. No. 1618-Admn.-I/25-52 date 10-10-1952)
- 6.6 Demi-official and un-official letters** -All d.o. letters (Other than confidential d.o. letters) will be directly sent to the sections by the officers to whom they are addressed through transit diaries maintained by their stenographers or by themselves.
All U.O. references should first be shown to the A.G. before they are distributed to the dealing section.
- 6.7 Service Books, Bank Pass books etc.** - The documents received in the General Section should be transmitted to the sections concerned through Special Transit Registers keeping full details of the receipts and acknowledgements of the Section concerned.
- 6.8 Railways Receipts for Stores & Stationery Articles etc.** - Immediately on receipt, these should be put up to Branch Officer, General Section and transmitted to the Executive Branch for taking delivery of the articles. Any demurrage charges on account of delay in taking delivery will be recovered from the official responsible for the same.
- 6.9 Other Miscellaneous and Local Dak** - Such dak should be received by the dak receiver and handed over to the Asstt. nominated as marker. The receiver should be careful to examine the enclosures if any, and see that they are all in order. He should immediately hand over all letters with which valuables like cheques, demand drafts, service books, pass books etc. are attached to the Branch Officer/GS through the Section Officer.
- 6.10 Receipt of incomplete documents** - If any document is received in an incomplete form or is unsigned, the General Section should not refuse it merely on that account. The document as such should be sent to the proper section that will be responsible to call for the wanting documents. Only in cases, where the letter is wrongly delivered and does not pertain to this office, General Section should take action to redirect it to the proper addressee.
- 6.11 Arrangement of Receipts on Holidays** -During holidays, Saturdays/Sundays when the office normally remains closed, specially in cases when there are two/three days closed holidays, Saturdays/Sundays, arrangements should be made to receive the dak in office and disposal of urgent matters. All returns, documents, accounts etc. received during holidays should be ready for distribution on the morning of the next working day when the office opens.

6.12 All papers and documents received should be stamped by the Dak receiver with office stamp showing the date of receipt.

6.13 Registration and Distribution of Inward dak to various sections –

(a) The General Section is responsible for keeping the particulars/records of the letters received in that branch and distribution of the same to proper sections for further action (except in cases of letters received from the C&AG of India and those d.o. references received directly by officers to whom they are addressed, and distributed by Accountant General's secretariat and the Stenographers of the officers or officers themselves respectively) through various transit registers maintained for the purpose.

(b) The dak received through post and local delivery after it is opened, as per paragraph 6.3 above, shall be handed over to one or more assistants in the section who are known as 'marker'. These markers are responsible to mark each document with the name of the section to which it relates and simultaneously sort out the papers section wise for distribution among the various sections through different transit registers maintained for each category of documents.

If the paper relates to more than one section of a single group (i. e. Fund, T.C., Pension Authorisation) the same should be marked to the controlling section of the group from where copies will be sent to the sections where action is required. Where the paper relates to two different groups one of the controlling sections to which it is marked should receive such document and supply a copy to the controlling section of the other group.

(c) The document which, inter alia include those mentioned below (excepting those received under Registered covers, telegrams and u.o. references and which are to be transferred to sections concerned through separate transit register) after their sorting out by the markers are kept in the pigeon holes meant for each section in the General Section. These are then transmitted to sections through separate diaries indicating the number of letters sent on a particular date.

Such documents which are sent to sections denoting the number on each day inter alia include:

- (1) Half margins & objection memo and audit /inspection notes.
- (2) Objection statements.
- (3) Treasury, Forest and PW Accounts.
- (4) Absentee statements.
- (5) Rent rolls.
- (6) Award statements.
- (7) Acknowledgements for pension payment orders.
- (8) Inward exchange accounts.
- (9) Inter Departmental Adjustment lists.

(d) The receiving clerk in the section will receive the documents sent through various diaries quoting the numbers as per in token of having received the letters relating to his section and return the transit register same day to General Section along with those letters which pertains to other sections and hence not received by him.

6.14 Distribution of letters received from Govt. of India, State Government -After the letters are sorted out by sections, the letters received from the Govt. of India, State Govt. as also the letters under registered covers are entered in separate diaries kept for the purpose indicating the details of the No. & date from whom received and the subject matter also giving the section to which they were sent to facilitate quick tracing, of the important correspondence if the need so arises. The general serial number should commence from 1st of April each year and transcribed on the letter in the space provided for the same in the Stamp of receipts.

Note: Unofficial references should be diarised in separate register, but personal requests from officers applying for information regarding state of leave account, drawal of pay, date of increment, pension, balance of G.P. Fund/M.C. Advances etc. should not be treated as unofficial references though they may be in unofficial form. They should be treated as correspondence and distributed through ordinary diary.

6.15 Distribution of Telegrams - These documents are sent through the "Transit Register of telegrams" (Form SY. 314) with the heading of the first column being altered to "date & time of receipt in office." The section should receive the documents giving acknowledgement in the register. If any telegram is not accepted by a section, it will be the responsibility of the General Section to obtain orders of Sr. DAG (Admn.) as to the section which should receive it and deal with it. In such case the section will be bound to accept it and dispose it off.

6.16 Deleted.

6.17 (a) Registered covers are received from the post office with a covering list in duplicate of which the original is returned duly acknowledged and the duplicate is retained. The nature of the document received in each such cover should be recorded against the number in the duplicate copies and these copies are filed in guard files. These lists should be preserved for one year.

(b) A register in the form shown in appendix to this para should be maintained in the general section for registered covers.

Appendix to Paras 6.16 (b)

Register of Registered covers

Sl.No.	Postal registration No.& Date of receipt	Name of despatching post office	From whom received	Contents	Initial of officer opening cover or reference clerk in section	Diary No. and section to which sent	Initial of officer to whom the document is addressed by name
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

6.18 Receipt and custody of valuables –

- (a) All registered and insured covers, parcels and local sealed covers containing valuables e.g. promissory notes and other script certificates, remittance transfer receipts, demand drafts, bills of exchange, cheques, currency notes, cash, post office saving bank pass books, deposit receipts of recognised banks, etc., are opened in the presence of the Branch Officer (GS) and the valuables contained therein are kept by him in his personal custody. A detailed account of these valuables and their disposal is maintained in the "Register of valuables" kept by the General Section, in SY. 249. Any valuables found with the letters received in ordinary dak will also be kept with the officer after entering them in the Register. The officer will also attest each entry in the register and write on the covering letter the Sl. No. of the register at which the entry is attested with a note that the valuables are with him.
- (b) Cheques or drafts on receipt should be crossed by the Branch Officer General Section if they are not already so crossed.
- (c) As soon as the valuables are made over in the safe custody of the Branch Officer/General Section and entries made in SY- 249 "Register of Valuables". the General Section should acknowledge the receipt of the valuables in form S. 49 to the party from which it is received. The issue of this acknowledgement should precede its transmission to the section concerned and should issue even if the section which should deal with the disposal of the valuables is not decided. The exact nature of the valuable should be specified in the acknowledgement.
- (d) The covering letters will then be sent to the Branch Officers of the section concerned through a simple transit register and their receipt in the section obtained. The disposal of these covering letters will then be watched like the urgent letters received in the section. The weekly outstanding report in which such letters are shown un-disposed of, should contain the details of letters covering valuables, remaining un-disposed of and should be conspicuously shown as such.
- (e) Cash or cheques should not ordinarily be accepted in this office in discharge of a debt to Government, or for credit to public account, except when rules specifically require otherwise. Letters demanding payment issued from this office should definitely state that payments will not be accepted in this office and will have to be made in to Government treasury.
- (f) If a valuable is required to be transmitted to another party, or is to be returned to the tendering party, the fair copy prepared by the section which is responsible for disposal of the valuable, should be taken by the dispatcher to the Branch Officer/General Section, in whose custody the valuables are retained. The No. & date of the forwarding letter shall be entered against the entry in the register of valuables SY-249 and the entry initialled by the dispatcher and attested by the Branch Officer/GS. The letter will then be put into cover along with the valuables and sent by registered or if necessary, by insured post.
- (g) The section which has disposed of the forwarding letter in the above manner shall be responsible for watching the acknowledgement of the receipt of the valuables from the party to whom they are sent. The receipt of the acknowledgement should also be noted in the "Register of Valuables" and entry got attested from the Branch Officer (GS)
 Note: This acknowledgement should not be filed in the section responsible to watch the same until it bears an endorsement by the Branch Officer (GS), confirming the fact that the entry about it has also been made in the "Register of Valuables" kept with him.
- (h) The valuables i.e. Bank drafts etc. to be sent to Bank for credit to Public Account, should be sent under cover of a credit slip giving correct classification of account head duly signed by the officer authorised to sign such documents. The valuables should be obtained by the Section officer/GS from the custody of the Branch Officer (GS) and sent

through a trustworthy peon. The cheque or demand draft so sent should bear the authorisation on it for payment by "transfer credit" only and it should be remembered that the authorisation should not make any general or special endorsement such as would render the payment possible at the counter of the Bank. The acknowledgement of the Bank will also be entered into the Register of valuables as soon as the same is brought back by the peon.

- (i) Requisitions for Bank Drafts and cheques will be signed by the officer authorised to sign the payment but chalan will be signed by the Gazetted officer (Branch Officer) in charge of the section concerned. Separate chalan should be prepared for each item paid in whether cheque or draft.
- (j) Demand drafts obtained by the office of payment of claims should be despatched within 3 days of their receipt. Any delay in the disposal should be brought to the notice of the Branch Officer (GS) for orders giving reasons for delays.

6.19 Review of the Register of Valuables--A review should be undertaken by the Branch Officer (GS) twice on 10th and 27th of every month to see that prompt and proper action is taken for the disposal of the valuables. The fact of review should be recorded under his dated initials and warning slips issued to the sections in which delay in disposal of valuables is noticed. Similarly the sections which are responsible for watching the acknowledgements of valuables sent out and those which are required to be noted in the register of valuables may also be issued these warning slips for taking necessary action. These warning slips should also contain all items of the register which remain incomplete and a note of issue of such warning slips should be kept in the register.

At the time of the second bi-monthly review, the Branch officer (GS) should physically verify the items of valuables shown outstanding and record a certificate to the effect that the contents of the chest agree with those of the outstanding shown in the Register. The register with such a certificate recorded thereon should be put up to Sr. DAG (Admn.) on last Monday of every month for his information.

6.20 Letters for issue to bear the name of office---All letters to be signed by any officer authorised to sign, should be headed "From-- The Accountant General (A&E)-I/II, M.P.". Letters signed by the Accountant General himself will, however, be issued under the name and designation of the Accountant General.

After the fair copies are signed by the officer by whom they are to be signed, the sectional clerk should sort out the fair copies and office copies, see that each letter bears a despatch no. and enclosures are attached wherever necessary, and date the letters in token of the despatch on both the fair and office copies. The fair copies so sorted out will then be entered in the transit register by despatch numbers only-- separate transit registers to be maintained for ordinary and registered letters--and sent to despatch branch.

B---Despatch Branch

6.21 Receipt of papers for despatch –

- (a) Fair copies of letters with enclosures will be received in despatch branch through separate transit registers for ordinary and registered letters up-to 1.00 PM daily. No paper will be accepted for despatch after 1.00 PM unless it is specifically marked as “out-to-day” by the Branch Officer concerned.
- (b) The timings of the receipt of telegrams in the despatch branch from the various sections are as follow:-
- (I) ordinary telegrams on week day up-to 5.00 PM.
- (ii) express and in specially urgent cases – up-to 6.00 PM.
- Tendency to send the telegrams at the fag end of the day to the GS should be discouraged at all levels.
(O.O. No. GS/Despatch/Dt. 19.5.1958 and subsequent amendments).
- (c) Registered letters and parcels not marked “out-to-day” shall be received up-to 3.30 PM.
If the despatch of any letter parcel by registered or speed post is considered very essential and marked “out-to-day” by the Branch officer, they may be accepted in Despatch Branch up-to 6.00 PM on week days, if the number of such letters from a section are not more than five.
(O.O. No. GS/Despatch/27 dated 21.8.57 and subsequent amendments).

6.22 Instructions to the dispatcher - On receipt of the documents, which are to be despatched from the various sections the following points may be kept in mind by every dispatcher:-

- (i) To facilitate sorting out of letters addressed to officers with whom this office corresponds, frequently i.e. Collectors, Divisional Forest Officers, Treasury Officers, Executive Engineers, the dispatchers have been provided with pigeon hole cupboards. The documents received from sections addressed to these officers can be conveniently sorted out by placing such documents in respective pigeon hole.
- (ii) Only cloth-lined envelopes should be used for addressees residing out of India or in cases of important documents such as service books, last pay certificates and other valuables sent by post.
- (iii) All covers containing valuables, such as bank drafts, promissory notes, cheques, bill of exchanges, service books, policies, pass books, exchange and settlement accounts, succession certificates and power of attorney, appointment orders etc. should be sent by “Registered” post only. Other relatively less important documents i.e. service postage stamps, stores invoices, consolidated treasury receipt etc. may be sent “Under certificate of posting”.
- (iv) “Economy slip” should be used on envelopes for all ordinary correspondence, except when the contents are bulky or of a confidential nature or when it is proposed to send the covers insured. Economy slips are not to be used for covers addressed to private individuals, firms or to foreign countries.
- (v) All envelopes received from other offices should as far as possible be used again, by removing the old economy slip pasted to the flaps and pasting new ones.
- (vi) The dispatcher will be careful to see that each letter for despatch is signed by an officer, enclosures are correctly attached and addresses on the envelopes are correctly written. All covers sent by post should be franked under his signatures and official seal.
- (vii) With a view to avoid waste of stationery and payment of extra postage, use of covers of a size disproportionately large as compared with the size or volume of papers which they are intended to contain should be scrupulously avoided.

- (viii) Ordinary letters addressed to one person should be put in one cover only. Care may be taken to write down the name of the station at which it is to be delivered and not merely official title of the person addressed.

It should be seen that all authorities of payment issued to High Commissioner of India, and other audit/accounts officers bear special seal of the office.

6.23 Local Delivery - Unless the addressee resides too far from the office or the office is to remain closed for more than two days, all covers addressed to local officers in the city are entered in local delivery books (Form -S-38) with full particulars and sent through messengers posted for local delivery duty. Urgent local delivery communications, if necessary in public interest, may be sent through special messengers, Packets containing valuables should be sent through trustworthy messengers. The despatcher should ensure that all communications so sent, are duly acknowledged in the local delivery books.

6.24 Precautions for ensuring correctness of addresses –

- (1) Change of addresses should be intimated to the despatcher who should carefully note them for guidance. Primarily it will be the duty of the section concerned to state the correct address but the despatcher is responsible for seeing that the change in address is followed and deliveries made to the correct addresses only.
- (2) Abbreviations should never be used unless these are generally understood and have been included in the list of recognised abbreviations.
- (3) Drafts with incomplete addresses should be returned to the section concerned for completion before despatch.

6.25 Confidential letters for issue - Confidential papers when sent by post should be put in double covers: the inner one being sealed and both envelopes addressed properly. The closing of the covers and sealing should be done in the presence of the Branch Officer of the section concerned and only closed envelopes sent to despatch branch through transit registers.

Covers containing answer books such as of the Section Officers Grade Examinations/Incentive Examinations for Accountants/Section officers etc. should be sent insured and sealed in the ordinary way and not with economy slips.

[D.O. No. 1477-GE.I/70-42 dt. 13th June, 1942 from Asstt. Auditor General (Personnel)]

6.26 Letter to be despatched the same day - All papers received by the despatcher during the course of the day for despatch to outstations should be despatched by him the same day before he leaves office and in no case should any “out to-day” and “urgent” letters be left undespached till the next day.

6.27 Entry of envelopes in despatch register –

- (i) A despatch register in Form S-32 shall be maintained in the despatch branch to record the consumption of service postage stamps affixed on each envelope despatched.
- (ii) When in accordance with the instructions contained in para 6.22 above, when covers for despatch duly addressed are ready, service postage stamps of proper value should be affixed to them and the covers closed. An entry of the despatch numbers contained in the envelope, the name of addressee and the value of stamps will then be entered in the register (Form S-32).

- (iii) While affixing the stamps, care may be taken not to affix many stamps of low value when a relatively small number of stamps of higher denominations will suffice. Franking machine has been provided to General Section to expedite despatch and avoid manual work involved in affixing stamps.
- (iv) These covers ready for despatch in all respects should then be sent to the post office by 5.30 PM unless they are required to be sent under registered/insured covers in which case they should be sent to the post office by 4.30 PM at the latest.
- (v) All urgent letters should, however be sent to the post office or railway station at any time, if it is intended that they should catch the first mail

6.28 Account of Service Postage Stamps –

- (a) The senior despatcher is responsible for the custody of the proper use of service postage stamps. He will indent for the required number of stamps in denominations generally used, get the same approved from the Branch Officer (GS) and get the bill for the service postage stamps presented at the treasury through the cashier.
- (b) As already laid down in para 6.27 (ii) above, the value of the service postage stamps affixed to all covers sent by post is recorded by the despatcher in the despatch register form-S-32.
- (c) At the close of each day the total value of the stamps consumed on ordinary as well as registered covers should be worked out in the columns provided for the purpose in the register.
- (d) A Memorandum showing the opening balance, the consumption during the day and the balance in hand at the close of the day should then be prepared in the register for perusal by the Branch Officer.
- (e) The AAO/Section Officer (GS) should check the memorandum with the total of the day's consumption and balance in hand and sign it in token of verification.
- (f) A test check of the value of stamps affixed on the covers may also be conducted by the AAO/Section Officer periodically.
- (g) The AAO/Section Officer (GS) should also verify that there is proper balance and weights for weighing the articles for the post and that the scale of postal charges is hung up near the dispatcher.

6.29 Custody of Service Postage Stamps - After the service postage stamps have been verified by the AAO/Section Officer at the close of the day, the dispatcher should keep a reserve of stamps worth Rs. 50 for urgent work and hand over the remainder in a packet to the AAO/Section Officer, duly sealed for keeping it in safe custody of the Branch Officer (GS). Every day in the early hours the AAO/Section Officer will receive back the envelop from the Branch Officer and hand it over to the dispatcher.

6.30 Use of Service Postage Stamps –

- (a) The use of service postage stamps is restricted only to the official correspondence addressed to Govt. departments and private parties' resident of India. When official correspondence has to be sent to any one residing outside India ordinary postage stamps should be used.
- (b) The Govt. of India have decided to discontinue the use of Service Postage Stamp w.e.f. 01-01-2002 and Public Postage Stamps will be used in place of Service Postage Stamps. Use of Franking Machines should also be encouraged In place of service postage stamps.
(Letter No.G.Service Stamp/Patra: /2001 dated 16-10-2001 of Senior Superintendent of Post Office, Gwalior Dn. Gwalior).

(C) LIBRARY AND PUBLICATIONS

- 6.31 Control & Upkeep** - The library is attached to the General Section and is in charge of a "Librarian". He is responsible for the up-keep and proper performance of the work connected with the library and to keep the keys of almirahs and the room under the overall supervision of Branch Officer (GS).
- 6.32 Registration and Distribution of Books and Publications** - The books received in/purchased by this office shall be entered by the Librarian in a Register of Books in form S-48, when new books are received or purchased at the instance of any section/officer. The AAO/Section Officer will obtain orders of the Branch Officer (GS) as to the number of copies intended for the library and distribution of other copies to section/officers. The receipt of the books will be acknowledged in all cases and the fact noted in the remarks column of the Register.
- 6.33 Spare copies of Books & Publications –**
- (i) As a General rule, not more than one copy will be placed in the library. Extra copies of books and publications ordered to be kept in stock will be placed separately and will not be available for reference.
 - (ii) As soon as a new edition of a book is received, the Librarian will take orders as to the number of copies of previous edition to be maintained in the Library and as to the disposal of the copies, if any, over and above the number so retained. The surplus copies of the old edition will be examined on 31st of July each year and orders as to their disposal by sale or otherwise obtained.
 - (iii) When almanacs, calendars, establishment list etc. are distributed in the office, a copy of edition immediately preceding shall be retained in the library and the remainder disposed of under the orders of the Branch Officer (GS).
- 6.34 Catalogue** - The librarian will maintain a catalogue in which the names of the books, grouped under a subject will be so arranged that the books of the same class or subject appear at one place. Each book will bear a letter to denote its class and a number within each class. A subsidiary number may be given if the book is one of a series of the same kind. The books will be arranged in the almirahs in the order in which they are entered in the catalogue i.e. by consecutive number within a class. No entry should be scored out except under the dated initials of the Branch Officer (GS) according reasons of scoring out against the entry.
- 6.35 Issue of Books –**
- (I) Books will be issued on requisitions in writing signed or countersigned by the AAO/Section Officer or Branch Officer. When a book is supplied the requisition should be endorsed "Issued" by the Librarian and an acknowledgement shall also be taken in the issue register from the receiver. In the event of the book requisitioned being not available, the slip shall be endorsed "Not available" and returned to the signatory. The requisition will be retained in the library till the book is returned.
 - (ii) Applications for more than one book should not be made on one form.
 - (iii) The signatory to the requisition will be responsible for the book issued in it, until it is duly returned.
 - (iv) On return of the book, the requisition slip relating to it will be returned to the signatory, indicating thereon the receipt back of the book in the library.

- (v) The books taken from library should normally be returned as soon as the purpose for which it is requisitioned is served. In any case, the book should not be retained for more than a month unless the issue is renewed. The librarian should send reminders in cases of delay in return of books.

6.36 Hours of or attending to requisitions - The Library will be open from 10.00 AM to 4 PM daily for the purpose of attending to requisitions. No book will be issued before or after these hours unless they are very urgently required.

6.37 Scrutiny and verification - The AAO/Section Officer (GS) will be responsible for seeing that the catalogue (para 6.33 above) of books is properly prepared and kept up-to-date. He should also ensure that the books marked for librarian have actually been entered in the catalogue at the proper place and initial the register in token of the same. He shall also review the requisition slips with the librarian and see that there is no undue delay in return of books.

6.38 Annual Verification - The Annual verification of the books in the library shall be done by a AAO/Section Officer in the last week of Dec. each year and a list of missing books will be made out and submitted to the Sr. DAG. (Admn) through Branch Officer in-charge (GS) for orders.

6.39 Corrections to codes/Manuals. –

- (1) The correction slips to all Acts, codes, manuals and books of reference etc. kept in the library shall be got pasted by the Librarian at their appropriate places. He will ensure that all the books kept in the library and issued to Branch Officer/G. Os. are corrected and kept up-to-date.
- (2) A register of corrections in form-VIII should be maintained by the Librarian. One page each should be allotted to each book kept in the library and issued to Branch Officer/Group Officer for which correction slips are issued. This register may be put up to the B.O. on the 13th of each month.
- (3) A daily progress register in form-IX is maintained to watch the progress of pasting of correction slips and the issue and receipt of books from the library. This should be submitted to the B.O. at first working day of each week.

6.40 Supply of Codes & Manuals to the C&AG –

- (a) One copy each of the manuals and all financial rules and orders issued in the form of codes, manuals or standing regulations by the Ministries /Departments of the State Govt. as soon as they are reprinted or revised should be sent to the C&AG for his office library.
Note: In cases where later editions are published, only latest edition need be sent.
(CAG's No. 72-Res.22/54 dt. 9.4.1954).
- (b) The copies of the manuals of this office as soon as they are revised/reprinted should also be sent to sister offices in exchange of the copies of the manuals of this office. The correction slips to these manuals should also be sent/received to keep the manuals up-to date.
- (c) All publications containing percentage of Audit and detailed process of Audit should be treated as "secret" and "for official use only".
(CAG's Endt No. 526-Admn. II/303-54 dt. 30-4-55 on G.I.M.F. No. F. 7(2)-AD.I/44 dt. 25.11.55).

6.41 Supply of copies of codes etc. at concessional rates to members of staff - Priced publications of codes, manuals etc. issued by Govt. of India, the local government and the C&AG of India are supplied to Staff of the Audit & Accounts offices at 50% of the price, 25% of the remaining amount being met out of the contingent grant of the office and the remaining 25% representing the discount allowed by the publishing departments. The concession should not be granted to any person except under the orders of the Head of office.

(G.I.M.W. HF's letter No. S&P/11-22-30/57 dt. 22.1.59).

6.42 Procedure for procuring codes and Manuals (With correction slips) - It has been decided that the offices subordinate to the C&AG should obtain the codes & manuals (including corrections thereto) from the Manager of Publications, New Delhi for supply to the staff at concessional rates for V.P.P. priced at 75% of the full cost (25% discount being allowed by the publication branch). The office will accordingly consolidate periodically the requirements of the staff in respect of the number of copies of the various publications (including corrections) required before placing an indent with the publication branch. The indent should contain a certificate to the effect that the publications are required for supply to the staff at concessional rate. The office will take the delivery of the parcel after paying the charges from the contingencies, the amount being recouped later on by recovery from the staff.

The VPP charges will initially be met out of the Permanent advance. Two Thirds of these charges will be recovered in recoupment of advance from the persons concerned and the remaining one thirds finally debited to the office contingencies.

(CAG's letter No. 3551-II/2-49 codes dt. 4-11-50).

6.43 Supply of Codes & Manuals for use by officers and sections –Copies of codes and manuals relevant to the work done in the section under their charge will be supplied free of cost to the Branch Officers and various sections for official use. The books supplied to the sections will be in the custody of AAO/Section Officer/Supervisor. A register will be maintained by the section and the books received in the section will be entered in it. The AAO/Section Officer will be responsible for keeping duly corrected the books in his as well as BO's custody. The fact of the books having been handed over to the successor AAO/Section Officer at the time of change in incumbency should be mentioned in the note of handing/taking over of charge.

The above practice is not being followed for which Director of Inspection has raised objection. It is therefore expected from all officers and sections should ensure entry of all codes, manuals and other books in the Register kept for this purpose in the section and every AAO/SO should ensure sending up-to-date information of the books made available to section and the Branch Officer to library by 30 th November of each year in the following proforma. This return should also be noted in Calendar of returns.

PROFORMA

No. of Books (Name and Serial No. of Book) at the start of year	Information and No. of books received during the year	Information and No. of books returned during the year	Information and No. of books at the close of the year.
---	---	---	--

(Authority- Office Order No. G.S 1/Library/4 dated 30-08-2001)

(D) Stationery & Forms

6.44 Stationery - The Rules of the central stationery office issued under the authority of Govt. of India for the supply and use of stationery stores should be followed strictly.

The controller of printing and stationery, Kolkata, supplies the various items of stationery articles according to the scales fixed by him vide his No. 5-II/52 P&C Dt. 14.7.74. Annual indent for stationery prepared in the form prescribed by the stationery office should be submitted by 1st July, completed in every respect, with reference to past consumption, stock in hand, estimated requirement and annual allotment fixed for the office.

6.45 Stock Register - An account of receipts and issues of stationery stores is maintained in Form-S-41. The stores received from the stationery office, Kolkata or purchased locally should be brought to account in the Stock Register immediately and the relative entries initialled by the stationery clerk in token of the check. Monthly balances should be struck and checked by the AAO/Section Officer- (GS). The stock should be checked monthly under the general supervision of the Branch Officer (GS). A certificate to that effect should be recorded on the register.

(Orders of Sr. DAG(Admn) dated 29/01/2003 on the note-sheet of GS-I for inserting 'Monthly' in place of 'Weekly').

6.46. Claims for Shortages - If the package or consignment of stationery articles is suspected to have been tempered with or damaged, the weight of the package or consignment should be verified with the weight recorded on the Railway receipt by having it re-weighted at the railway station and taking "open delivery". After checking the contents as per the packing list, a claim for shortage if any, should be made against the Railway. If this procedure is not followed, the controller of stationery will not admit claims for short issues.

6.47. Rubber Stamps and Office Seals –

(a) Rubber stamps like other stationery items are to be obtained from the stationery office. Indents for the rubber stamps should be prepared in triplicate accompanied by drawings or impressions and special instructions if any.

(b) In view of the work involved in the Central Stationery office in complying with the demands for rubber stamps in small values and small numbers, the controller of stationery has decided, that the requirements may be obtained by Heads of Department locally under Rule-8 of the Rules of Central Stationery office up-to Rs . 1,000 p.a. without any limit on purchases at a time and only beyond these limits should indents be placed on him.

(Circular No. 92/P&S/46 dt. 30.7.46 from Controller of Printing & Stationery & GOI M. of H.Y. & S. O.M. No. S&P/11-61 (28)/58 dt. 15.1.1960 with CAG's endt. No. 270/NGE.I/47-60 dt. 10.2.1960 & CAG's No. 3229-NGEI/81/79 dt. 30.10.79).

(c) The Government of India, Stationery office, Kolkata will conclude annual rate contracts with the rubber stamp manufactures. Copies of the rate contracts will be supplied to all offices. These indents will be specifically authorised to act as Direct Demanding officers against the rate contracts. Any direct demanding officer requiring rubber stamps may place a supply order (in form SO-621-B) directly on the rubber stamp manufacturers. The supplies of the rubber stamps will be inspected, received and paid for directly by the direct demanding officers. Any complaint about the performance of the manufacture will, however, be brought to the notice of the Government of India, Stationery officer, Kolkata

with full particulars including a copy of the supply order and copies of correspondence exchanged with the manufacturers.

At the time of placing supply orders, the direct demanding officers should keep in mind that the round shaped rubber stamps with State Emblem are intended for exclusive use of the Indian Embassies, and other high dignitaries, and that oval shape rubber stamps only are to be used by other indenters. The manufacturers should also be advised in appropriate cases, to take special safeguards against the possibility of counter filing of Govt. rubber stamps by unscrupulous persons.

(G.I. Stationery office No. 519/85/64 GAN dt. 30.1.65 received under CAG's No. 367-NGE.I/75-65 dt.

17.2.65).

6.48. Economy in the use of paper –

(a) The detailed instructions regarding economy in the use of paper are contained in the "Pamphlet" containing the important instructions on economy of paper and stationery articles received under the Government of India, Ministry of Works, Housing & Supply letter No. 2(5)/53-S&P I dt. 13.8.1953, endorsed under CAG's letter No. 3956-NGE. I/86-53 dt. 9.12.1953 and orders issued thereafter from time to time.

(b) According to the existing instructions all requisitions for printing are to be signed by the Head of Department in the case of publications and by Head of office in the case of forms. The G.O.I., Ministry of Works, Housing and supply have now suggested that all such requisitions for printing of publications as well as of forms, should be screened by the Head of the Department before they are placed on the Printing and Stationery Department. Officers and staff at all levels should take utmost care to use paper economically. Both sides of the paper should be used wherever possible and all type written work should as a rule be in a single space.

(CAG's letter No. 2005-Admn.II/359-62 dt. 21-11-1962).

6.49 Indents for printed forms from Manager, Forms Press, Kolkata - The due date for despatch and indents for forms is shown below:-

- (1) **Standard & Special Forms** – Annual indent should be sent in the Indent Form (SO-154) within the month of September/October of current financial year in order to initiate the procurement activities to ensure supply from the beginning of the financial year. (Letter No.GS-I/Stationery-I/STR-I/158 dated 12-10-2004)
- (2) Indents for calendars mentioned in succeeding paragraph should be prepared and despatched so as to reach the Manager, Forms Press, Kolkata not later than 31st August each year for enabling that officer to ascertain approximately the number of copies required to be printed and to place printing orders, accordingly in good time to complete supply by the 1st week of subsequent to 31st August are liable to be returned owing to the stock being insufficient to meet late demands.

6.50 Indents for calendars -

Indents for forms.

S-143 (Desk calendar refills)

S-144 (Desk calendar refills) and

S-146 (Card calendars)

should always be accompanied by certificates in the following form as otherwise they are liable to be returned. "Certified that-

- (i) the number of copies of Forms S-143, S-144 and S-146 indented for in each case is actually required for Gazetted officers of this office.
- (ii) the number of copies indented for a Form No. S-114 is required for the use of Gazetted and non-gazetted officers who actually need a diary for the efficient discharge of their duties”.

(Extracts from memorandum No. D62/11/34 dt. 22.3.1934 from the Controller of Stationery & Printing, Kolkata forwarded under Auditor General’s No. 2169-Admn-573-51 dated 8-8-1951).

6.51 Indents for Supply of Stationery & Forms –

- (a) Indents in form SY-305 should be prepared by each section on the prescribed scale and presented to the stationery branch not later than 5th of each month. The requirement will be scrutinised by the Stationery clerk and different dates fixed for different sections for supply of stationery. Any reduction in the indent for reasons other than the shortage of stock, regulation according to scales, should be submitted to the Sr. DAG (Admn.) for orders. Only one requisition from each section shall be entertained in one month. Supplementary indents should be in the form of special indents and should be countersigned by the Branch Officers giving the reasons for additional requirements. Any extra demand over and above the special indents should have the approval of the Sr. DAG (Admn.). The indent for extra demand should give the reasons as to why the requirement was not correctly assessed initially. After receipt of the stationery in section the AAO/Section Officer is responsible for economic use of the stationery.
- (b) General forms required by section are also issued on monthly requisitions in form SY-305 to be prepared one for each section not later than 5th along with requisition for stationery. The procedure for supply of stationery will apply, mutatis mutandis to supply of forms also.

No issues will be made from 29th to the end of the month.

- 6.52. Annual Report on obsolete forms & forms not required** - From the monthly indents received from the sections, the forms clerk should prepare statistics of forms which have not been indented by sections during the last 12 months and submit to the Sr. DAG (Admn.) a report on 15th of Nov. each year about the forms not required. The AAO/Section Officer (GS) will also review the stock of forms and report the Nos. of forms which have become obsolete. A decision to dispose of such forms shall be taken on submission of such a report.

- 6.53. Stock Book of Forms** - Stock books in forms Sy-240 should be maintained in General Section for the whole stock of Forms. As soon as the supply is received, they should be checked, brought to account in the stock book and noted against the invoices sent by the Manager, Forms Press, and returned to him duly acknowledged, without any delay. Supplies to sections and branch office vide para 6.53 above should be noted against the entries in the stock book and monthly total of balances worked out, by the first week of next month. The stock books should be closed annually and entries totalled and balanced.

- 6.54. Printing of Manuals at a press other than the Govt. of India Press** - In the event of the inability of the Controller of printing and stationery to print the Manuals etc. of this office the cost of their printing at a press other than the Government of India Press, should be met from the budget allotment of this office. Before, however, any job is entrusted to a private press, the prior approval of the Controller of Printing and stationery to their printing by a private press as required by the rules of printing & binding should be obtained. In doing so all the relevant information including the quotations received

from the various presses, should be furnished to him. As far as possible the paper required for the purpose should be procured from the stationery office of the Government of India Press.

(CAG's Letter No. 728-Admn. II/KW 2152 dt. 30.5.53).

6.55. Binding work - While sending proposals for binding work, the following instructions of the Controller of Printing and stationery should be borne in mind.

- (a) Standard account forms should in future be obtained in bound registers, where necessary, from the Manager of Forms Press, Kolkata. For this purpose a requisition form Nos-99-B duly filled in all respects should be sent to the Manager of Forms Press, Kolkata, along with the indent in Form-S-96 for the forms intended for. The following particulars in respect of binding etc. should invariably be supplied along with the requisition where necessary:-
 - (I) the number of forms each register should contain,
 - (ii) the style in which the register should be bound.
 - (iii) the manner in which the pages should be machine numbered in each register, and
 - (iv) the space (i.e. whether ruling should be 1/4 or 1/2") etc. apart, that should be left between the rules when the forms are required to be machine ruled.
- (b) In determining the style of bind to be provided for register etc. due consideration should be given to the extent of handling each volume will receive i.e. whether daily, frequently or occasionally and the period for which it will be preserved. For instance, if a register will receive handling daily and frequently, and will be retained for a period of not less than 10 years the style of binding should not be inferior to "leather back and corners, cloth, sides board". If the extent of handling will not be great and the period of retention will be short an inferior style of binding such as "cloth back, paper sides, cut flush board" should suffice. Register of less importance that will be retained for not more than one year, or so, may be provided with a thick paper cover only.
- (c) In the case of certain specific form which, owing to their size and complicated nature, cannot conveniently be obtained in bound registers, from the forms Press Kolkata the Controller of Stationery and Printing will be prepared to authorise local binding. The number of such forms should be kept down to the absolute minimum and no form which could be obtained in bound registers from the Forms Press, Kolkata should be bound locally. The specific sanction for getting these forms bound at the respective local Govt. Presses, should be applied for and obtained before loose copies of forms are intended for from the Forms Press, Kolkata, and the sanction once accorded will be effective for subsequent years unless otherwise stipulated. When applying for the sanction the style in which it is proposed to have the registers bound should be stated.
(Auditor General's letter No. 693-Admn. II-224-33 dated 17th Nov. 1933 and Controller (Printing & Stationery) letter P-30-25-33 dt. 8th Dec. 1933].

6.56 Printing of forms etc –

- (i) All printing work required by this office should be done at the Government of India Presses, unless an exception is specially authorised by the Controller of Printing & Stationery. For rules of Printing of Publications etc. see the booklet "Rules for Printing and Binding" of the Printing and Stationery Deptt., Govt. of India.
- (ii) The cost of printing the manuals etc. furnished by State Govt. presses is not subject to scrutiny by the Controller, Printing & Stationery but only the rates of Printing by Private presses are subject to scrutiny and approval of the Controller of Printing and Stationery (vide Controller of Printing & Stationery letter No. 6/35/52-P(1) dated the 18th June 1953).

- (iii) All requisitions for printing work before being issued should be examined by the stationery and forms branch with reference to the lists of publication the printing of which has been authorised by the Controller of Printing and Stationery vide Appendix 6 of the "Rules of Printing & Binding" and other rules on the subject. He is also responsible to maintain the list up-to date by incorporating additions etc. sanctioned by the Controller of Printing and Stationery under Rule 10 & 43 of the Rules referred to above.

6.57 Instructions to be observed in respect of requisitions for printing –

- (i) In the absence of any special instructions all type will be kept standing in the Printing office for 14 days (7 days in the case of confidential and secret works) after final copies have been sent by the Press.
- (ii) When it is desired to keep type standing for a longer period than is prescribed at (1) above, instructions must be given on the requisition forthwith with brief reasons for the instructions. Similarly where it is desired to have the type broken before the period in (i) above instructions to that effect should be given on the requisition form.
- (iii) Type will not be kept standing for more than six weeks after the final copies have been sent by the press except on the orders of the Accountant General who should give the period for which type is to be kept standing on the requisition form.
- (iv) Where the whole or part of the work will be required to be reprinted in more or less the same form, information to this effect should be given on the requisition.
- (v) The number of copies required should be correctly estimated.
- (vi) If the required information is not given on the requisition, such requisitions will be returned by the press for furnishing the information.

(Controller of Printing & Stationery, Govt. of India, Memorandum No. 29/8/37-P dated the 14th March, 1938).

Note: 1. Requisitions for Printing should not be marked "Immediate" except under special orders of the Accountant General, as extra expenditure on overtime will be involved and when so marked they should be accompanied by an overtime memorandum in form S-36 (Rule 15 of the GOI Rules for Printing and Binding).

Note: 2. Very great care should be exercised in marking requisitions for printing urgent and giving date for supply of proof and fair copies.

(Controller of Printing and stationery memorandum No. 29/4/38-P dated the 10th Nov. 1938).

6.58 Printing only on authority of Controller of Printing & Stationery - No printing work may be carried out at the presses unless such printing has been authorised by the controller of Printing & Stationery or except (a) on cases of printing at the Govt. of M.P. press, if the work is on behalf of that Govt. or (b) it is covered under Rule 10(c) and 10(d) of the GOI rules of Printing & Binding (see also rule 43 *ibid*). The authorisation of the Controller of Printing and Stationery should always be quoted on the requisitions in form-99 duly signed by a Gazetted officer, whether the requisition is made to the Controller of Printing and Stationery or to the Superintendent, Govt. Press except in cases falling under exceptions (a) and (b). In the case of requisitions falling under exception (a) the cost is debitable to Govt. of M.P. (Rule 14 *ibid*).

Note: 1. The Controller of Printing and Stationery's sanction should be quoted only in cases where a new "Special form" for the printing of which sanction has been accorded recently.

Note: 2. For publications intended to be sold or stocked by Central publications branch a separate form of requisition viz. S-99 A is prescribed. Requisitions in this form

should always be made in duplicate. This also applies to requisitions in form S-99-C when used for "Printing in lieu of duplication".

(O.M. No. 41/4/46-P dt. the 20th Sept. 1946 from the Controller of printing received under C&AG's memo-No. 1118/298-46 dt. 14th Nov. 1946).

- 6.59 Printing of circular letters** - No circular letter or any other new item of work should be sent to the press for printing without the orders of the Accountant General, which should be obtained by the section through the group officer and the Sr. DAG (Admn.).
- 6.60. Material for Printing** - Printing work should be sent in a complete and final form, type written on one side of the paper. References to Govt. orders etc. should as far as possible be given below the matter to be printed and not in the margin. Use of abbreviations should be avoided. The detailed instructions are given in Appendix-III to the Rules of Printing and binding (vide Rules 16 & 17 of the Rules).
- 6.61. Size of the Publications** - In requisitions to the Govt. of India presses for printing work of manuals etc. or corrections thereto the actual size must be stated or a sample copy should be sent as, no record of the size of any particulars item of work is kept in the press.
(G.O. I. Controller of Printing order No. 30/1555 dated 5th January, 1927)
Note: The size of the copy for press should as far as possible be prepared on paper, which is not larger than fool scape i.e. 17"x13" as the copy holders on the composing machines cannot hold paper larger than the above.
(G.O. I. CPO 12/6/29 dt. the 16th Nov. 1929).
- 6.62. Changes in printing type & form** - The provisions of Rule-21 of the Rules of Printing & Binding should be carefully kept in mind i.e. printing matter once set up in the press cannot except in very exceptional circumstances be altered either in type or form as it involves additional payments in presses. Major corrections should be avoided as far as practicable after the manuscript stage. Where such alterations are unavoidable prior intimation should be given to the Controller of Printing and Stationery and approval obtained. these orders will apply only in cases where the material for printing is sent to the Controller of Printing & Stationery. (Controller of Printing & Stationery memo No. 9/755-P dt. 4th August 1955 received under CAG's endt. No. 1126 Admn. II/374-55 dt. 16th August 1955).

E - RECORDS BRANCH

- 6.63. Record Rooms –**
- (a) The entrance of the Record rooms should be kept open only during office hours.
 - (b) The doors should be opened in the morning under the personal supervision of the Record keeper in charge who should verify that the locks are intact. In the evening also the closing should be supervised and seals affixed properly. Care should be taken that nobody gets an access to records without the knowledge of the Record Keeper.
 - (c) Of the several entrances to record rooms only one entrance should be kept open and other kept locked. The keys should be in the custody of the Record Keeper.
 - (d) No stranger or outsider should be admitted to the Record Room.
 - (e) No Group-D employees or other person who does not belong to the office should be allowed entry in the record room. Record requisition slips should be delivered by the accountants/account clerks, Group-D to the Record Keeper or one of his assistants and on

no account any Group-D should remove any record from the record room without the knowledge of the record keeper. If any particular document is to be traced, the accountant/accounts clerk may take the help of the record keeper or any of his assistants for the same.

6.64. Classification of Records - Only those records which are to be preserved for a period more than a year need be consigned to old record room. Those which are to be retained only for a period of one year should be kept in the section. A list of records with periods of their preservation are given in Annexure-IV to this manual. To facilitate timely destruction of records, after the end of each period of preservation the register should contain ordinarily entries for one financial year only.

6.65. Instructions regarding - consignment of records to record room –

- (i) All records (i.e. Registers, files, vouchers etc.) to be made over to old records should be properly bound or tied in file boards or otherwise secured in bastas. No loose paper should ever be sent for record.
- (ii) Each register or files should have recorded thereon, the name of the section, the nature of its contents, the year or years to which it pertains and the year of destruction over the dated initials of the section officer. These should be specified in block letters on the Index slip form SY-322-C to be pasted on the outer cover of the register or files.
- (iii) Damaged records should be properly repaired and those attacked by white ants should be cleaned before consigning to old records.
- (iv) The record clerk should refuse to accept records not complying with any of the above requirements quoting the reasons on a slip while returning the records.
- (v) Vouchers of different preservation periods should not be put in one bundle as it involves the risk of important vouchers being destroyed prematurely and hampers the work of periodical elimination of records.
- (vi) Special reasons should be recorded on the Index slip, if any record is required to be prescribed for a longer period than the one prescribed as per rule.
- (vii) Although no general rule prescribing that a particular record should be sent to old record after a fixed period can be rigidly followed, the section officer should use their discretion in deciding that records not in current use are sent to old records. Normally vouchers for a period of 3 months preceding the month of audit will be required for current use in the DA/TC Sections and accounts and vouchers relating to the preceding 12 months in WA sections.
- (viii) Annually by the middle of Nov. each year, the Record Keeper should obtain a certificate from each S.O. to the effect that all records which is not required in the section has been consigned to old record and there are no records which are not in current use.

6.66. Dates for consignment of Records to Records Room - The records to be sent to Records room shall be entered in transit register in form SY-307 in duplicate separately for each class of records. The entries in the register should be comprehensive and neatly written. All the sections should send their records to the record room at the end of prescribed periods on the dates as shown below -

- (i) Records to be transferred. By 15th May after the close of the year
- (ii) Records to be transferred quarterly 15th May, Aug. Nov. & Feb.
- (iii) Records to be transferred monthly By the 10th of each month.

A report may be made by the Record Keeper to the Sr. DAG. (Admn.) if it is found that any section has failed to comply with the above dates, and after giving a week's time more to the section concerned.

6.67. Special instructions for stitching bundles of Vouchers –

- (I) Vouchers relating to various kinds of advances and those for payments on account of land acquired departmentally should not be mixed up with-TA, contingent and other Misc. orders. The vouchers relating to payments of lands acquired and advances for a complete year should either be arranged in separate bundles for the whole section or pasted in guard files, if their number is not large, as may be found convenient. Full details as to their class, the name of department to which they belong and the year in which they are due for destruction should be shown on the Index Slips on the bundle. In no case should vouchers relating to more than one year to be placed in a single file or bundle.
- (ii) Exchange account vouchers are required to be preserved for different periods according to the class to which they pertain. These should, therefore, be made into separate bundles according to period of preservation or placed in the bundles of treasury vouchers of the same class before they are sent to Record Room. In the latter case the Index Slip should indicate that the bundle contains exchange account vouchers also.
- (iii) Vouchers relating to final payment of General Provident Fund deposits to persons other than the subscribers themselves and to other than minors in accordance with the declarations of subscribers and the vouchers of payments to minors should be placed in separate bundles or guard files as may be convenient.
- (iv) Records such as pay bills, schedules etc. should be stitched in volumes before being sent to Record Room.
- (v) The bundles of records which are to be preserved permanently should have clearly marked over them "Permanent" before such record is sent to Daftary for stitching in stiff board covers.
- (vi) There should be an even flow of records to the General Branch so that the Daftary may have regular work.

6.68. Acknowledgement of receipt by Record Clerk - The record clerk on receiving the records with the transit register should see that the particulars thereon agree with the entries in column (2) (3) and (4) and, if all is correct should initial in column (5) in token of receipt, and return the transit register to the section concerned.

6.69. Index Register-Registration of records in Record Room - On receipt of records through transit Registers of various sections they should be promptly entered in an Index Register in Form SY-257, special care being taken to enter the year of destruction.

The register being a permanent record should be carefully preserved. The pages of the register should be serially numbered in a consecutive series and corresponding number prominently marked on the record itself. There will be three separate volumes for this purpose.

- (i) Volume-I General (Non-accounts).
- (ii) Volume-II- Non works accounts records other than those in Vol I, and
- (iii) Volume-III- Works Accounts records other than those in Vol. I

When new volume is brought into use the old one should be closed by preparing on its fly leaf a simple index to show in what year the records named in it are due for destruction, thus:-

Year	Page/Item No.
1968	4/39, 6/54, 58,
1968	7/82, 86, 88, etc.
1970	5/38, 6/59, 60.
1968	7/89 and so on.

6.70. Arrangement of Records in Racks –

- (a) The racks will also bear the same descriptive numbers corresponding to those in the Index Register, and the records should be arranged in their racks in the order of numbers given to them, due space being left for the records of the same class, which may afterwards be received for custody. Fresh space also becomes available through destruction.
- (b) Bundles of vouchers should be arranged on the racks two or three on the top of each year with tables facing outwards.
- (c) Registers and other bound volumes will be placed with their tracks exposed to view in regular lines on the edge of the shelves on which they are placed and they should not be pushed in farther than is necessary. The more even and regular the line, the easier is to be pick out the required registers or files.
- (d) The books should be placed as to admit of a volume being removed with ease, all overcrowding should be avoided, as it tends to damage the binding.
- (e) The Record Keeper will see that all the volumes are properly label. Should any label be injured or become defaced or drop off from any volume, a new label should be attached to the volume immediately.
- (f) No records of any kind should be left on the floor or on the window sills or placed below the lowest shelf of any except as a purely temporary measure and when during inspection, it is enquired, the Record Keeper should be in a position to give the reasons as to why the records are there, then they were placed there and approximately when they will be removed from there.

6.71. Supply of Records from Record Room –

- (I) Supply of records from the Record Room should be only on preservation of a requisition slip in form SY-301 duly initialled by the section officer of the section which requires it. In case the required documents(s) is/are already destroyed or has been issued already, the requisition slip should be returned with a note on it to that effect.
- (ii) The issues and return of records will be made during 10.30 a.m. to 3.00 p.m. only on working days. No requisition will be entertained outside, these hours unless the requisition is signed by the Branch Officer (G.S.),
- (iii) All requisition slips of issues should be kept in a guard file by the Record Keeper. The requisition slips shall be returned to the section concerned as soon as the records issued thereon are received back. The Section Officer of the section should ensure that these instructions are followed in each case.
- (iv) The requisition slips, received back in the section on return of the records may then be destroyed by the Section Officer.
- (v) The Record Keeper shall review the guard files once in a month a call for the return of records where the same has not been received back within 10 days of issue from the record room. In cases where the record is not returned even after the reminder in form SY-246 within 3 days a report should be made to the Branch Officer (GS) for orders.
- (vi) All issues of records should be entered in the Record Issue Register form S-21 daily as and when requisitions are complied with. The date of return of the records should also be noted against each entry in appropriate column.

6.72. Inspection of Records Room –

- (a) The Section Officer (GS) is responsible for the supervision of old record rooms. He should inspect the record room frequently and, **inter alia**, see:-
- (I) that all records are issued on requisitions on form SY-301 and the issues recorded in form S-21 the register of record issue.
 - (ii) that complied with requisitions are properly kept and returned to the section concerned when records are received back.
 - (iii) that volumes of index records from SY-257 are properly maintained and written up-to-date.
 - (iv) that the records are kept in proper places with reference to their entries in the index record register and in proper manner.
 - (v) that the records are not left on the floor except for a temporary period for which reasons are recorded.

The Branch Officer (GS) should also inspect the record room, and give remarks in the Register of Inspection. He should also give surprise visits and report serious defect to the Sr. DAG (Admn.).

- (b) A special report of inspection by a Senior Gazetted Officer to be nominated by the Sr. DAG (Admn.) for inspection of state of old record room should be submitted to the Accountant General on 15th June and 15th Dec. each, which **inter alia**, shall contain whether all records due for destruction have been so destroyed or not. For this purpose the Branch officer (GS) will submit to the Sr. DAG (Admn.), a fortnight in advance of the due date, that an inspection of records by a gazetted officer is due so that the Sr. DAG (Admn.) may select the Gazetted officer.

6.73. Destruction of Records –

- (a) Annually a list of records due for destruction as per the Register of Index (SY-257) shall be drawn up by the middle of May by a senior clerk for weeding out records for destruction. The list shall be in form SY-256-A "Register of destruction of Records" and shall be consecutively page numbered. The register shall then be circulated among the concerned sections which will scrutinise the list with reference to the objection books, half margin register etc. and see that no records which will be required for reference in connection with outstanding objection is included in the register. The record keeper shall obtain a certificate from the section officer to the effect that the records mentioned in the Register of Destruction of records are not useful for audit purposes and can conveniently be destroyed.
- (b) No record in the record room should be destroyed without the sanction of the Accountant General. Records connected with audit objections should be preserved till the objections are settled or withdrawn. Records connected with cases in the courts of law which have come to the notice of the section should also be preserved.
- (c) The register of destruction of records will then be submitted to the Sr. DAG (Admn.) by 7th of June each year for recommending to the Accountant General destruction of records certified by the sections to be fit for destruction.
- (d) The records passed for destruction should be collected in convenient batches in a separate room under the personal supervision of the Branch Officer (GS) before they are removed for actual destruction with a view to ensure that only such records as are due for destruction and none else has been removed. For this purpose, it would be sufficient, if he carried out included in the list of records to be destroyed and passed by the Accountant General for destruction.

- (e) The destruction should then be taken in hand in order of the entries in the Register. As each record is destroyed, a remark should be given in the appropriate column in the Register of Index (Form SY-257) under the dated initials of the record keeper with S. No. of register of destruction of records. The destruction of records should be supervised closely by the record keeper so as to prevent vouchers and other documents being put by any chance to fraudulent use.
- (f) A report of completion of destruction of records should be made by 15th June to the Sr. DAG (Admn.) through the "Register of Destruction of records".

6.74. Records to be preserved for permanent retention and eventual storage in the National Archives of India - It has been agreed in consultation with the Director of National Archives of India that the following categories of correspondence files and records which are considered as important should be preserved for permanent retention and eventual storage in the National Archives of India when their prescribed period of preservation in this office has expired.

- (i) References to the C&AG for decision on audit and accounts questions and decisions thereon.
- (ii) Orders sanctioning permanent establishments.
- (iii) Orders communicating sanction to pensions together with first page of the applications, for pensions or the descriptive rolls as the case may be.
- (iv) Reports and orders on defalcation cases.
- (v) Orders and sanctions of a permanent nature (e.g. orders permanently exempting Govt. servants from the operation of rules in Civil service regulations, etc.).
- (vi) Returns of Political pensions.
- (vii) Files containing materials bearing on the organisational history of the Department or of the Office concerned and these containing personal history of distinguished men.
(CAG's letter No. 1064-Admn/120-46/Pt. III dt. 27.5.1955).

6.75. Destruction of Records pertaining to Persons migrated to Pakistan - The records relating to Pay, leave salary, travelling allowance, pensions, security deposits of persons who have migrated to Pakistan after partition should be preserved till their final settlement.

This applies to all government servants who are under the audit jurisdiction of this office as also those serving in the IA&AD.
(CAG's letter No. 7-Admn. II/35-51 dt. 6.1.55 and No. 153-54-Admn. II/35-51 dt. 9.2.55).

6.76. Precautions against fire –

- (a) No match or flame of any kind, naked or covered should ever be allowed in the Record room. Lit matches must not be thrown on the floor in the precincts of office building. Smoking in the record room or near about is strictly prohibited.
- (b) The dispatchers and Daftaries who send parcels and packets and require use of candles should use them in lanterns or with globes having weighted bases.
- (c) No electric lights or fans should be left on when nobody is near about as besides waste of energy it causes risk of fire.
- (d) Detailed rules regarding precautions against fire place see Annexure-II to this manual.

6.77. Duties of Record Keeper - The following *inter alia* are the duties entrusted to the record keeper.

- (1) Receiving records for custody in the record room from section.
- (2) Keeping the Index of records (SY-257) up-to-date.

- (3) Complying with the requisitions of records (Form SY-301) and to see that no records are removed from the Record Room without formal requisition.
- (4) Labelling and numbering the records.
- (5) Making entries in the Record issue Register (Form S-21).
- (6) Placing records in their proper places in the Record room.
- (7) Issuing timely reminders to sections through the Register for call of records (SY-246).
- (8) Prepare the register of destruction of records Form SY-256-A annually with the help of a Senior Accountant.
- (9) To see that no unauthorised person have any access to any record in the Record room.
- (10) That the record room is kept under lock and key and opened and closed in his presence.
- (11) That precautions are observed against any damage to the record in any way.
- (12) That the returns due from record room are submitted on due dates and records requisitioned are promptly issued.
- (13) He is personally responsible for the safety of the records and will see that no one smokes or take fire in any form into the record rooms.
- (14) He will be responsible to see that the rooms are kept clean and in order.
- (15) He is also responsible to see that all but one door are tightly secured and there is only one entrance and exit to the record room.

F- FURNITURE

6.78. Stock Account - The executive branch under the over all supervision of Branch officer (GS) shall maintain the following accounts in respect of furniture and other articles of stores (Dead-stock-including Locks and Keys) in the officer's rooms, several sections of the office, canteen, clubs, etc.

- (i) Register of Dead stock (serviceable articles).
- (ii) Register of purchases and distribution of furniture (Form IV to this manual).
- (iii) Register of repairable and unserviceable articles (Form-III to this manual).
- (iv) Classified abstract of Register of Dead stock (Form - II of this Manual).

All articles of furniture should be clearly numbered with a separate series for each type or model of furniture to facilitate accounting and verification.

6.79 Register of Dead Stock (Form I) -

- (1) Separate pages should be allotted in the register for each type of furniture (with separate columns for different models). The accounts should be closed on the last day of each financial year and the closing balance carried forward to the following year. The articles purchased or remodelled should be recorded as "Receipts" during the year and those sent out for repairs or condemned as unserviceable for further use should be shown as "Issues" so that the closing balance arrived are on each occasion would show the actual position of all serviceable articles under each category.

Note: Entries of Articles shown as "Issues" due to condemnation for further use should be got attested by the Branch officer (GS).

- (2) **Register of Purchase & Distribution of Furniture Form - IV** - Two registers of purchases and distribution of furniture in form-IV to this manual should be maintained i.e. one for articles costing above Rs. 25 each and other for articles costing less than Rs. 25 each. The value of the articles should be noted in the column "cost of each article" on the registers. Any article of furniture purchased or remodelled during the year should be entered in these registers at the time of receipt of articles and got attested by the Branch officer (GS) necessary entries being made simultaneously in the Register of Dead stock. When the supplier bills are paid, all the columns of the register should be completed to

ensure that all articles received are duly recommended for and that payments made are noted against the entries for articles actually supplied.

The articles so received would either be issued for use in the section or taken on reserve stock with the storekeeper.

- (3) **Register of repairable and/or unserviceable article- Form-III** - All repairable and unserviceable articles removed from sections etc. should be surveyed by an officer. On the basis of his report, orders of the Accountant General should be obtained for condemning them and thereafter they should be written of the Register of Dead stock, and brought on as "Receipts" in this view to their eventual disposal so as to avoid unnecessary accumulation. The register should be submitted to the Accountant General quarterly for orders for disposal or remodelling.
- (4) **Classified abstract of the Register of Dead stock (Form-II)** - This register is intended to show the distribution of the stock of furniture among the various sections, officers etc. including the reserve with the storekeeper. One or more pages should be assigned to each section, officer etc. The columns for the various types and models of furniture should be set out in the same details, as in the Register of Dead stock. Additions to and withdrawals from the stock should be recorded as and when they occur. The register will thus show at a glance the stock of articles as supplied to each section etc. on any date. The balances of the articles in stock at the end of each year as recorded, should be abstracted according to sections, rooms etc. and totalled at the end of the Register in a summary. The balances in the summary should tally with the respective balances on that date as shown in the register of dead stock under each category. The entries in the summary should be checked with those shown in the list of furniture maintained in the sections etc. and discrepancies, if any, set right. The classified abstract (with the summary) should be closed once in a year and submitted to the Accountant General through the Sr. DAG (Admn.) with the certificate of agreement.

6.80. List of Furniture etc. in Section Officer's Rooms –

- (I) The section officer of each section will maintain a list of all furniture in the section and will be responsible for the case and upkeep of such furniture. A copy of the list shall be pasted on a cardboard and will be hung at a conspicuous place in the section. Change in the articles of furniture will be incorporated only with the knowledge of the Section Officer, Executive Branch who besides making changes in the classified abstract in his section will also notify to the section officer of the section for correction in the sectional list.

The duplicate keys of each lock supplied to the sectional staff should be in the AAO/Section Officer's custody. Every time there is a change in the incumbency of the AAO/section officer, the furniture including the duplicate keys shown in the sectional list and with the section officer respectively should be checked with those in use and a certificate in the following form should be signed by the relieving and the relieved AAO/Section Officers.

**“Certificate of Transfer of Charge-Report on Furniture”
(including locks & Keys)**

- (1) Section.
- (2) Name of relieved AAO/S.O.
- (3) Name of relieving AAO/S.O.
- (4) Date of handing/taking over charge.
- (5) Articles of furniture - (To be detailed as in sectional list)

- (6) Locks & Keys (including duplicate keys).

Signatures- Relieved/Relieving AAO/SO/ Accounts Officer.

- (ii) As regards the list of furniture in the officers room and other public utility place such as canteen, clubs etc. the executive branch is responsible to hang the list duly signed by the officer occupying the room.
- (iii) The officers will be responsible for the furniture in their rooms. The Stenographers concerned shall furnish the annual certificate in respect of Group Officers. The furniture in common rooms etc. should be accounted for by the Section Officer/Ex.Branch.

6.81. Supply of Furniture at the residence of Gazetted Officers(Group Officers) - Such items of furniture, as may be essential for doing official work at residences of officers may be supplied free of rent under the orders of the Accountant General, who will also fix the scale of such supply.

Following rules should be observed for allotment of furniture at the residences of the officers.

- (a) A receipt of the inventory should be obtained from each allottee for the furniture supplied to him with an undertaking to the effect that he will be personally responsible for their safe custody and return in good condition (fair, wear & tear excepted).
- (b) No non-essential items of furniture such as sofa sets, clocks., electric lamps, carpets durries etc. should be supplied.
- (c) All such furniture will be borne on the inventory of the office, in which should prominently be shown in red ink the items of furniture issued to officers at their residences.
- (d) A stock verification should be carried out annually to ensure that the articles of furniture issued are actually in existence and/or correct according to the number borne on the inventory of the office.
- (e) The orders of the Accountant General sanctioning such supplies should be reviewed once in two years to see that the number of articles of furniture issued are essential in the interest of office work and no curtailment is possible.
- (f) In the case of the Accountant General issuing an order for the supply of furniture in his own favour a copy of the orders should be sent to the Audit officer. In other cases it will be sufficient to keep a copy of order on record for verification by Director of Inspection during his visit.
- (g) The supply of furniture at the residences of the officers will not entitle them to claim (i) any rent for the portion of their residence used for office work and (ii) light charges and any other connected expenditure that they may have to incur.

(G.I.M.F. OM. No. F1 (7) EGI/54 dt. 15.6.54 received under CAG's endt No. 1222-Admn. I/KW-19-54 dt. 5.7.54).

6.82. Powers to incur expenditure on the purchase and repairs of furniture - The Accountant General has been delegated with powers to sanction expenditure on purchase and repair of furniture for his office and offices under his administrative control subject to availability of funds and scales of furniture prescribed from time to time (The present scale is given in Annexure-VI) to this manual) The sanction of the C&AG will have to be obtained for the purchase (but not for repairs) of non-scale items of furniture. All applications for such sanction should contain full justifications for the new purchases to be made, the estimates cost, the details of stock in hand and all other relevant particulars.

Note: In respect of all purchases of furniture in excess of the powers delegated to the Accountant General prior sanction of the C&AG is necessary, even though the furniture is obtained through Director General of Supplies and Disposals and there exists budget provision to cover this expenditure.

(CAG's letter No. 1354-NGE. I/207-65 dt. 25.6.1965).

6.83. Physical verification of dead stock and other articles of stores - During April each year a physical verification of all articles of furniture and other articles of stores should be conducted by an outside Audit party/officer(s) the work being completed within the least possible period. A report on the verification should be submitted to the Accountant General through the Sr. DAG (Admn.) by middle of June.

6.84. Procedure for disposal of obsolete, surplus and unserviceable stores - Apart from the careful observation of the provisions of Rule 124 of the compilation of the General Financial Rules (Revised and Enlarged) 1963, the following general instructions should invariably be followed, by all officers entrusted with the disposal of the stores.

- (a) Where the articles are sold by public auction, the Branch Officer (GS) or any other officer nominated by the Accountant General should invariably attend the auction and record the final bids.
- (b) The Branch Officers (GS) or the officer deputed as above should also be present when the articles sold are released, his presence being most essential when the release of articles takes place some time after the auction or when it involves processes of weighments, etc.
- (c) A report of surplus stores for disposal should be prepared in Form V to this manual. This report should be signed by the Head of office or other officer nominated for the purpose after satisfying that all the stores included in the surplus stores have been correctly included in the surplus report.
- (d) A sale account should also be prepared in form-VI to this manual. It should be signed by the officer who supervised the auction after comparing the entries made in the sale account, with the report of the surplus stores. If another officer is present at the time of release of the articles, the entries in column 9 should be attested by such officer.

(F.I.M.F. OM. No. F. 11(5) E.II/A/59 dt. 13.2.1959).

**CHAPTER 7
MISCELLANEOUS**

Section "A" Control over General State of Work

7.1 General - The procedure for effective control over the state of work in the office is stated in Paragraph 26 to 28 of C.A.G's Manual of Standing Orders (Administrative). Reports and returns of a general character to be submitted/ maintained commonly by all sections are dealt with in this section of the chapter. Reports and returns special to different sections/branches are dealt with in respective Manuals of those sections/branches.

7.2 (a) -- Calendar of Returns - Returns, Statements, Reports etc. due to/from outside offices or other sections of the office or due for submission to the Branch Officers and their submission/receipt are watched through a Calendar of Returns in Form S.Y. 264.

Daily the AAO/Section Officer/Supervisor should examine the Calendar of Returns to see that returns/reports due on that day are submitted promptly. The Calendar of Returns should be submitted every week on each Tuesday to the Branch Officer along with an abstract of position of returns issued or submitted and the extent of arrears up to the end of previous week. The AAO/Section Officer/Supervisor will be responsible for the punctual submission of all returns/reports referred to in the Calendar of Returns. The Calendar of returns should also be submitted to the Group Officers on the 5th of every month along with the Arrear Report for the preceding month.

The following arrangements should be adopted in the form of the Calendar of Returns:-

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

Part: II- All items of Accounts, returns, registers etc. of a recurring nature due to submission to the Officers or other sections within the office.

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

Part: IV- Occasional returns reports, etc. to be taken up for disposal or due from outside offices or Sections.

Each Part of the Calendar of Returns should be divided into (a) Annual (b) Half yearly (c) Quarterly (d) monthly (e) Fortnightly and (f) Weekly, the entries in each division arranged in order of the dates on which and the matter in which (for Annual, Half yearly, Quarterly) they are due for submission/issue. Sufficient space should be left for new items introduced during the year in each part/division. The first five columns should be entered at the beginning of the year from the previous years' Calendar of Returns.

It will be the responsibility of the AAO/S.O./Supervisor to see that the Calendar of Returns is complete and kept up-to-date and all entries are copied from the previous Calendar of Returns correctly. He should also record a certificate to that effect on the first page of the Calendar of Returns. A test check of the entries given in the calendar of returns will be conducted by ITA and report submitted to the Accountant General.

- (b) – In case of items under Part-II, the dates filled in the calendar should be the dates on which the return was signed by the Branch Officer or the authority to whom it was due and not the date on which the return was submitted by the section. In case when the due date is a holiday, the return should be submitted on the preceding day.
- (c) – When the AAO/SO/Supervisor in-charge of a section happens to be on leave, the Branch Officer should entrust the duty of submission of returns and Calendar of Returns on due dates to a senior official of his section or to the AAO/SO/Supervisor looking after his charge during the period of his leave.

- (d) – AAOs/SOs/Supervisors will be personally responsible to make entries of dates in the Calendar of Returns. The Branch Officers should test-check the dates at the time of every submission of the Calendar of Returns in such a manner so that each item of the C.O.R. comes under such test-check once in a year. The Branch Officer should also indicate the items test-checked by him.

7.3 Monthly Arrear Report - In order to present to the Accountant General a complete picture of the State of work of the office as a whole, each AAO/S.O./Supervisor should prepare a monthly report of Arrears on 5th of every month in the form prescribed by the Controlling Section concerned and a summary of Arrears in man-days prepared in proforma in Annexure VII to this manual.

The report is intended to show the degree of control and management of the work exercised by the AAOs/S.Os/Supervisors. The Branch Officers should review the report carefully and submit it to the Sr.D.A.G/ D.A.G. who will send the same, with his remarks if any, to respective Controlling Section for compilation of all such Monthly Arrear Reports for analysis and preparation of summary of arrears in the office as a whole. The complete position of the arrears in the office will then be submitted to the Accountant General by the respective controlling section.

7.4. Quarterly Report on the State of Work to the Comptroller and Auditor General - A quarterly report on the State of works in this office showing the position as on 31st March, 30th June, 30th September and 31st December should be compiled by Controlling Section to be sent to the Comptroller and Auditor General so as to reach his office on or before 15th of the month following the quarter to which the report relates. As the sectional arrear reports ending the above quarters, reach controlling sections like T.M./F.M., that section should consolidate the report and submit it to the Accountant General by 10th of the month following the quarter to which the report relates.

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

In addition to the various items of work, the position of arrears in the following respects should be indicated in the quarterly arrear reports:-

- (I) Amount (and item) placed under objection more than six months old.
- (ii) Pending Inspection Reports on 6 months old.
- (iii) Pendency in GPF/CPF related cases/items.
- (iv) Full details of inward and outward correspondence pending for disposal in this office for more than one month and three months should be separately exhibited. Internal as well as external arrears should invariably be computed in terms of man-days.

The calculation of arrears in man-days for outstanding correspondence should be made on the basis of 20 letters per man-day.

For other items of work the yard sticks prescribed for calculating staff requirements or the rates prescribed by the Comptroller and Auditor General from time to time for computing arrears, unless required otherwise in respect of some specific items, should be adopted for assessing arrears in terms of man-days. In cases where yard sticks have not been prescribed an approximate should be given.

The overall increase or decrease in arrears should be indicated in a separate para of the report. All important measures to clear the arrears and remove defects as also the dates by which they are expected to be cleared /removed should also be indicated in the report.

7.5 Dictionary of References –

- (a) A Dictionary of references in forms S.Y. 256 for the record of references of important nature affecting the work done in the section should be maintained by each AAO/Section Officer/Supervisor.
(CAG's No. Admn. 593/539-25 dated the 24th April 1928).

- (b) For the facility of tracing the orders, each reference should be noted on the sheets according to first alphabet of the main subject matter. Thus, orders on "Travelling Allowance" "Leave" should be noted on the sheet bearing alphabets "T" & "L" respectively. The column reference shall be filled in by the number and year of the Index Register.
- (c) The AAOs/Section officers/Supervisors are responsible for keeping the Dictionary of reference up-to-date by recording important orders from time to time and are expected to be intelligent in selecting the subject matters. As a matter of course, all important orders received in the section should find a place in the Dictionary of references.
- (d) The dictionary should be in the custody of the AAO/SO/Supervisor and shall be accessible to every Accountant in the Section wishing to find out a reference on a subject. It should be handed over to the successor along with other papers. The Dictionary of references may be submitted to the Branch Officer for inspection on 15th February and August each year.
- (e) The AAOs/Section officers/Supervisors will send their Dictionary of references on 5th of each month to T.M. section for consolidation of all general orders, rulings and decisions of the Comptroller and Auditor General Govt. of India, and the State Government or any other authority which do not find place in any code or manual.

T.M. section will maintain a centralised Dictionary of References for the office as a whole on the basis of gist of orders/rulings communicated through the Dictionary of References of all sections.

(CAG's No. 1505-Admn. I/441-53-dated 17-8-54).

- 7.6 AAOs/Section officers/Supervisors Reference Books –** AAOs/Section Officers/Supervisors are recommended to keep up reference books to record matters of interesting nature coming to their notice during the course of their official duties which will not find place on any code, manual or Dictionary of References.

- 7.7 Note Book of AAO/S.O./Supervisors and Accountants -** A note book in Form VII to this manual should be maintained by each Section In-charge and accountant for recording therein points which they are to watch further on which action has to be taken later on. Whenever the section in-charge comes across a reference which in his opinion is important but is not likely to go in any of the registers prescribed for the section, he should mark it "Note in AAO/S.O./Supervisor's Note Book/Accountants Note Book". The following procedure should be observed in connection with the maintenance of the Note Book:-

- (I) All entries in the Accountant's note books should be attested by the AAO/Section Officer/Supervisor.
- (ii) The accountant's note book should be reviewed by the AAO/Section officer/Supervisor and those of the AAO/SO/Supervisor by the Branch officer on the 5th of every month, the date being entered in the sectional calendar of returns.
- (iii) The Section Officer should satisfy himself that the accountants note books are properly maintained and are up to date. He should record a certificate to that effect in the monthly report on the state of work.

- (iv) Whenever there is a change in incumbency of the Section In-charge/Accountant, the note books should be handed over to the successor.
- (v) The AAO/S.O./Supervisor's note book should be maintained in addition to the reference book recommended vide paragraph 7.6 above.
- (vi) The note books shall be submitted on 5th of each month to the section officer and 10th of each month to the Branch Officer.
(Auditors General's No. 53-Admn.I/154-34 dated 24th January 1935-needs further updating of the order).

7.8 Digest of Important and Interesting cases – Deleted as the same pertains to audit functions.

7.9 Suggestion for improvement in the procedure of Accounting - Where during the course of accounting any procedural difficulties are experienced, suggestion for improvement in procedure should be invited from the staff members and scrutinized by the Branch Officers. These may be sent to ITA section quarterly for examination and approval by the Accountant General in April, July, October and January each year.

7.10 Half yearly Bulletins - In order to keep the staff of this office abreast with important circulars and the latest amendments in the rules and procedures, etc., issued by the State Government (other than those included in CAG's quarterly bulletins) and various sections of this office an half-yearly bulletin containing such important circulars/orders is issued in the form of a booklet to all the Sections/Branches/Group officers by ITA section as per instructions of the headquarters office. First half-yearly report covering the period from 1st July to 31st December is issued in February of the subsequent year and the second half-yearly issue covering the period from 1st Jan. to 30th June in August of the same year and so on. The material for incorporation in the bulletin is to be supplied by the control sections of different group.
(CAG's letter No. 1051-NGE-I/37/61 dt. 1-6-1961 read with letter No. 37-NGE-I/44-68 dt. 9.1.1969 and office order No. IAD/21 dt. 25.7.1961).

7.11 Strict observance of the provisions of Manual of Office Procedure and other Manuals –

- (a) The AAO/Section Officer/Supervisor is responsible to see that the procedure prescribed in this as well as other manuals in the office is followed by the staff in the section and that no departure whatsoever is made without the orders of the competent authority as a special case.
- (b) It must be clearly understood that "Convention" and/or "Old practice" is no authority for departure from the prescribed procedure as laid down in the codes and manuals. If any such departure comes to the notice of the Branch Officer it should be brought to the notice of Sr. Dy. Accountant General/Accountant General through a note to conform it to the practice followed, or for immediate discontinuance of the unauthorised practice.

7.12 Maintenance of Manuals –

- (a) Besides this manual, there will be separate manuals dealing with the procedure in various branches or sections of this office. Each of these manuals should specify which AAO/Section Officer/Supervisor is responsible for keeping it up to date. The AAO/Section Officer/Supervisor in-charge of Admn.-I section will be responsible for keeping this manual up to date.

- (b) Every letter containing orders affecting the procedure of the office should be marked for incorporation in office manuals, by the officer through whom it passes, and the section concerned should submit necessary proposal to the Accountant General through the Gazetted Officer for issue of correction slips.
- (c) Two attested copies of the amendment approved by the Accountant General should be sent to the Section which is made responsible for its maintenance and to keep it corrected up to date.
- (d) The accountant who puts up an amendment to the existing heading or insertion of a new heading should also simultaneously put up correction to the table of contents.

7.13. Posting of corrections to Codes and Manuals - The following rules in the interest of neatness and practical convenience should be observed in posting correction slip:

- (I) Orders or portions of orders cancelled should be cancelled in red ink, with a note in brackets of the No. & date of the correcting order. The cancelling order should not be pasted in the manual.
- (ii) Other small corrections should be similarly made in manuscript without pasting in the correction slips.
- (iii) Longer additions should be pasted in as neatly a manner as possible. The first two or three words of the additions should be written in red ink and the number quoted.
- (iv) Correction slips which are pasted should be pasted on to the inner margin of the book next to the binding.

7.14. Advance copies of corrections to codes etc –

- (a) Advance copies of corrections to codes and manuals issued by the Govt. of India and the Comptroller and Auditor General should on receipt be transmitted to W.M. Forest and Report section in respect of correction slip relating to codes and Manuals of those sections and in all other cases to T.M. Section.
- (b) Advance copies of corrections to financial codes and manuals issued by the State Govt. will similarly be received by the section concerned. The receiving section should scrutinise it and take such immediate action as may be necessary including the distribution of copies to such other sections and should have them.
- (c) Advance copies of correction when distributed to the section, should be circulated among the assistant for information and kept loose by the AAO/Section Officer/Supervisor until printed copies are available.

7.15 Calls for papers by Group-A Officers - Whenever calls for papers and references or queries are made by any Group-A officer, the AAO/SO/Supervisor should satisfy himself that the calls are attended to as early as possible. It should be seen that the information supplied or the papers submitted are complete and in case the call cannot be complied, the reasons thereof, may be put up to the officer through the Branch Officer.

7.16 Procedure for production of unpublished official documents in the Court of Law - The law relating to the production of unpublished official records as evidence in courts is contained in Section 123, 124 and 162 of the Indian Evidence Act 1872 (Act I of 1972). The following procedure regulates the cases governed by Section 124 of the Indian Evidence Act. 1872.

- (1) In cases in which it is decided either by the Head of the Deptt. or in clear cases, by the official summoned and having under departmental rules, custody of documents, that the document is privileged only under Section 124 and not under Section 123, the officer summoned will himself claim the privilege in Form II where the document is a

communication made to him or direct the subordinate officer to whom the communication was made to do so.

- (2) In a case in which on receiving a summon, or a report from a summoned subordinate officer, the Head of the Department decides that the document is not privileged under Section 123 but is privileged under Section 124 and is not a communication made to him but to some subordinate officer (who may not himself have been summoned), the Head of the Department should direct the subordinate officer to whom the communication was made (through the officer summoned) to claim privilege under Section 124 in Form II.
- (3) Where the officer to whom a communication privileged under Section 124 was made is different from the officer summoned (usually subordinate to the latter), the officer summoned shall obtain the affidavit of the officer to whom the communication was made and submit the affidavit to the Court when called upon to do so. He should take the documents with him which he has been called upon to produce but should not handover them to the court unless the court directs him to do so. they should not be shown to the opposite party.
- (4) Whenever in any case the Head of the Department is doubtful whether privilege should be claimed properly under Section 124 or Section 123, it is advisable to make a claim under both the provisions, the Head of the Deptt. making the affidavit in Form No.I and obtaining affidavit in Form II from the public officer to whom the communication was made in official confidence.

(C.A.G.'s No. 2102-Admn I/603-55 dated 15-10-55).

7.17 Processing of requisition for production of documents in courts of law - When a Government is summoned by a court of law to produce official documents for the purpose of giving evidence, the requisition should be dealt with as under:-

- (a) **Bills, vouchers etc. which form part of accounts record in respect of the transactions of State Government--** The Accountant General may permit the production of such documents with the prior concurrence of the State Govt. in consultation with their legal advisers in each case. It is for the State Govt. to decide whether it would be more convenient to give the Accountant General authority to deal with such requisitions.
- (b) **Bills, vouchers, etc. which form part of the accounts record in respect of the transactions of the Central Government** - The Accountant General may deal finally with requisitions in all cases in which he is satisfied that there is nothing in the documents asked for, which attracts the operation of Section 123 or Section 124 of the Indian Evidence Act, reproduced in the Annexure to Para 96 of MSO (Adm) Vol I. All other cases should be referred to the Central Government for specific orders.
- (c) **Discussions, opinions, correspondence etc. which may or may not have a bearing on the accounts** - All the requisitions for such documents should be dealt with by the Accountant General in accordance with the procedure laid down in the Annexure to Para 96 of MSO (Adm) Vol. I.

Note: It is neither possible nor desirable to categorise documents for production of which privilege is to be invariably claimed. It would normally be desirable to claim privilege for original notes, rough drafts/memos, copies etc. as these are not authoritative and might be misleading. However each such case should be considered on merits and in the light of instructions contained in para 9 to 11 of the Annexure to Para 96 of MSO (Adm) Vol. I and decided. [Para 96 of MSO (Adm) Vol I].

- 7.18 Anonymous and Pseudonymous letters** - No action should be taken on any anonymous or Pseudonymous letters received in this office. If any member of this office has got a genuine grievance, complaint or suggestions to make, it should come in proper form and through usual and proper channel.
- 7.19 Handing over and taking over charge - Responsibilities of –**
- (a) In the event of relief, either permanently or temporarily, of the section under his charge, a gazetted officer should draw a memorandum, setting out briefly the results of his special knowledge of the sections for the information of the relieving officer. The memorandum should **inter alia**, give the defects noticed in the working of the sections and the extent of arrears and draw special attention of the relieving officer to cases which may require special attention. The officer taking over should examine the memorandum and with his remarks submit it to the Sr. Dy. Audit General/Accountant General for his observation.
- (b) When a AAO/SO/Supervisor is relieved either permanently or temporarily from a sectional charge, he should for the information and guidance of new incumbent draw similar memorandum, inter alia, showing the state of work, extent of arrears in accounts/internal test check/Review, the position of books in the section, important cases requiring special and constant watch etc. Special care should be taken to hand over the “Secret memoranda of audit and review” and “Manual of Standing orders (Technical)”. Any defects in working of the section should be specified with a statement of remedies applied or contemplated.
- The relieving AAO/Section Officer/Supervisor should examine and submit the memorandum to the gazetted officer in-charge who will record his observations as he may consider necessary. The making over and taking over memoranda of each successive section officers should be collected in a file and kept on record in the section.
- (c) Whenever an accountant/accounts clerk makes over charge temporarily or permanently, another who takes over should give receipt for all the papers he receives over and show it to the AAO/Section Officer/Supervisor who should not allow the relieved accountant to leave the section. The relieving accountant/accounts clerk should ascertain whether the work is up to date and in order that prompt action be taken he should report at one once to his immediate superior any arrears or irregularities he may notice. The practice of taking away with him papers for disposal after an accountant/accounts clerk has handed over charge is objectionable. Any papers left un-disposed of on the date of handing over should be made over and will be disposed of by the successor only.
- 7.20. Procedure for a change of name by a Govt. servant** - A Govt. servant wishing to adopt a new name or to effect any modification in his existing name should be asked to adopt the change formally by a deed changing his name vide sample deed form given below. In order that the execution of the document may not be in doubt, it should be attested by two witnesses preferably those known to the head of office in which the Govt. servant is serving. The execution of the deed should be followed by publication of the change in a prominent local newspaper as well as Gazette of India, publication being undertaken by the Govt. servant at his own expense in both the cases. For the publication of the advertisement in gazette of India, the Govt. servant may be directed to approach the manager of publication, Govt. of India publication Branch, New Delhi. After the above formalities have been complied with and a satisfactory evidence of identity and execution of the documents addressed by the Government servant, the adoption of the new name or change in the existing name should be recognised officially and entries in the

Government records so far as may be necessary being amended accordingly. True copies of the relevant documents should be retained by the Head of the Office concerned.

Deed Changing Surname

“By this Deed, I the undersigned ABC (New name) lately called A.C. (old name) employed as (Designation of the post held by the Govt. servant at the time) at... (Place where employed in the Ministry/department of the Govt of India) do hereby:-

- (1) For and on behalf of myself and my wife and children and remoter issue wholly renounce, relinquish and abandon the use of my former surname of C (only) and in place thereof to from the date hereof the surname of B.C. and so that I and my wife and children and remoter issue may hereafter be called, known and distinguished not by my former surname of “C” (only) but my assumed surname of B.C.
- (2) For the purpose of evidence such my determination declare that I shall at all times hereafter in all records, deeds and writings dealings and transactions in private as well as in public and upon all occasion whatsoever use and sign the name of B.C. as my surname in place of and in substitution for former surname “C” (only)
- (3) Expressly authorise and request all persons at all times hereafter to designate and address me and wife and children and remoter issue by such assumed surname of B.C. accordingly.

In witness whereof I have hereto subsisted by former and adopted names of A.C. and A.B.C. and affixed my seal

This..... day of.....

Signed, sealed and
delivered by the above
names A C

A.B.C. formerly A.C. in the presence of (b) A.B.C.

(Govt. of India, ministry of home affairs, Memo No. 60/274/48-Est dated 3rd Nov 1948, copy received with Auditor General’s Endt. No. 753-NGE II 69-48-II dated 27th December 1948).

7.21 Rules for the display of National flag of India –

- (a) Normally the flag should be flown only on important Government buildings such as High Courts, Secretariats, Commissioner’s offices, Collectorates, Jails and offices of District Board, and Municipal Corporations/Committees. It should also be flown on residences of the Ministers (both union and state), Chief Commissioners. The President and the Governors have special flags of their own and they will continue to fly these flags on their residences.
- (b) On special occasions like the Independence day celebrations, National week, January 26th, 15th August as well as on any other particular days of National rejoicing, the use of the flag will be unrestricted.
- (c) The AAO/Section Officer/Supervisor G.S. should see that the instructions are followed regarding hoisting of the flag on the office building.
(Govt. of India, Ministry of Home Affairs, letter No. 41/5/48 Public dated 14th June 1948 received with Auditor General’s endt. No. 2319 Admn/17-48 dated 10th July 1948).

- 7.22 Telephone Trunk call register** - A register in the prescribed proforma called Telephone trunk call Register which has been standardised by the Govt. of India should be maintained by each officer and each call booked by the officer should be promptly noted in that register.

(CAG’s letter No. 842-Admn. I/70-60 dated 19th March 1960).

7.23 Inspection of Accountants seats - It is necessary that the AAO/SO/Supervisor should personally check up at periodical intervals, say every week, the tables, drawers, Almirah and racks, etc., of the assistants under his charge with a view to ascertaining that important papers are not lying unattended to and that vouchers, letters and other papers are kept neatly and methodically, bundles of vouchers should be particularly examined to see that work is up to date and that vouchers are not lost sight of. It will not be necessary to check the tables of every accountant simultaneously but the rotation should be so arranged that each accountant's table/racks come for inspection within a month. A report of such a check may be submitted on every Monday to the Branch officer.

7.24 Office orders and circulars - Office orders governing the work in the office and covering matters of office discipline etc. are issued from time to time. Important orders on office discipline, introducing changes in existing procedure or practice, relating to the process of accounting based on circular letters received from the Comptroller and Auditor General, as also those involving policy matters of administration etc. are issued over the signatures of the Accountant General by the controlling sections dealing with those subjects.

Following sections will, however, be responsible for issue of office orders on the subjects mentioned against them:-

- (a) Book section - In respect of all account matters, appropriation A/cs, Account current and Debt head transactions.
- (b) **Deleted.**
- (c) Office Establishment Section - In respect of all matters relating to administration and Establishment.
- (d) **Deleted.**
- (e) **Deleted.**
- (f) **Deleted.**
- (g) T.M. Section - In respect of all matters pertaining to T.C. Section, Treasury Inspection and other matters not specifically mentioned in (a) to (f) above.
- (h) General Section - In respect of all matters relating to upkeep of office building, procedure of receipt and despatch, copying work, Stationery, Library, records etc.
- (I) I.T.A.- In respect of all matters relating to internal test auditing of sections.

7.25 Distribution and upkeep of copies of Office orders - Copies of office orders issued by various sections as in previous paragraph should be distributed to various sections through the General section. Each section on receipt of an office order should circulate it among the members of the staff and obtain the initials in token of their having noted the orders. The AAO/Section Officer/Supervisor should then place such office orders in a special guard file "Office orders" kept for the purpose. Whenever any AAO/Section Officer/Supervisor comes across any office order which has either become obsolete or requires some, alteration, proposals to the effect may be submitted to the Accountant General for orders through proper channel.

At the end of each year, the office order file should be reviewed by the AAO/SO/Supervisor and time barred office orders, and those office orders which have been manualised should be amended out after obtaining the orders of the Branch Officer. Simultaneously a list of office orders carried out should be placed on the file. The office order files of Library as also those of originating sections should be preserved permanently.

Section B - Duties

7.26 General duties of AAO/Section Officer /Supervisor –

- (a) The AAO/Section Officer/Supervisor is responsible for the work of his section and is expected to see to the regular, up-to-date and efficient discharge of it and to take such steps as may be necessary in consultation with his Branch officer to avoid or dispose of the arrears. He is required to see that the system and discipline are maintained and that work is at all times fairly distributed to each member being efficiently trained and fully occupied. He should bring to notice any tendency to redundancy or duplication of work and, in cases of absence of accountants or presence of work he should make proper arrangements for prompt disposal of business by making redistribution.
- (b) The AAO/Section Officer/Supervisor should see that the code and regulations are correctly interpreted and applied strictly and adhered to. On no account should any departure from any prescribed procedure in this or other Sectional manuals be authorised without the express orders of superior authority. Where he finds that the procedure in existence is not in accordance with codes or manuals he must report the fact to the Branch Officer/Group officer with recommendation either that sanctioned procedure be altered or that the existing practice be changed to conform to orders. He must regard it as an extremely important part of his functions to keep the Branch Officer/Group Officer informed in written notes as to existing deviations from sanctioned procedure of codes and manuals.
- (c) He is responsible for seeing that no delay occurs in the disposal of any documents, that all returns due from the section are rendered by due dates, any information required from another office or section for their completion is called for in good time, and that facts in all figured returns, statements and draft letters or references are correctly stated. In particular, he is personally responsible for the punctual submission of various registered accounts, broad sheets, arrears list and other documents required to be submitted periodically.
- (d) He should take every opportunity of explaining the principles which underlie the various rules and of discussing.

7.27 Duties to be entrusted to the Accountants/Sr. Accountants--Accountants and Senior Accountants have been entrusted various types of duties depending upon the nature of work or accounts dealt with by various group of Sections as Fund, Treasury Compilations, Forest, Pension Report/Audit and so on. The details of the duties to be performed have been enumerated in Chapters dealing with accounts in these sections as also in various Manuals of the groups.

7.28 Duties to be entrusted to the Accounts Clerks-- It has been decided that in addition to the typing work which any Clerk may be called upon to perform at any time, Clerks employed in various sections should normally be entrusted with the duties shown below:-
-

List of duties ordinarily to be entrusted to the Accounts Clerks

1. **T.C. sections**

- (a) Diarising, Indexing, referencing & filing.
- (b) Preparing of Weekly reports (of bill, letters outstanding).
- (c) Sending old cases and paid vouchers schedules etc to old records.

- (d) Opening accounts and distributing slips, etc.
 - (e) Making over vouchers to other sections for audit and return.
 - (f) Receiving inward documents and issuing outward cases.
 - (g) Maintenance of Sectional Library.
 - (h) Preparation of statements of receipts and expenditure.
2. **Account Current Section**
As per items (a) to (g) above.
3. **Book Section**
(a) as in sub items (a) to (c) and (g) of item 1 above.
(b) Preparation of statements from Detailed Book.
4. **Deposit and Fund Sections**
As in sub items (a) to (c) & (g) of item 1 above and Library of ledger cards, sorting of cards, Machine posting etc.
5. **Pension Sections**
As in sub-item (a) to (c), (e) to (g) of item No. 1 above.
6. **Deleted as it pertains to Audit office.**
7. Routing work in Record, Library, Stationery, Despatch, Executive Branch, etc.
(CAG's letter No. 2849-NGE-II/129-49 dated 17th Aug. 53).
- 7.29 Duties to be entrusted to Group "D" Employees - Following are some of the important duties to be performed by a Group "D" Govt. servant:-**
- (a) Taking papers to the Branch officers and to the Sections.
 - (b) To label and arrange files under the directions of sectional Accounts Clerk/Accountant/ Sr Accountant.
 - (c) To supply drinking water to sections and officers.
 - (d) To remove furniture and chair, stools and tables from one room to other.
 - (e) To bring stationery articles from Stationery Branch.
 - (f) Stitching various statements.
 - (g) To bring records on requisition slips from old records.
 - (h) To look after general tidiness of the sections and such other office work as is required by AAOs/Section officers/Supervisors and Accountants/Sr.Acctts./Accounts Clerks of the section.
 - (I) Taking drafts and papers to be type branch, outer mail for despatch and return of transit registers for despatch section.
 - (j) Watermen attached to the office are responsible for storing water at convenient places to enable sectional peons to take water for the members of the section.
 - (k) Orderly peons attached to Gazetted Officers are responsible for cleanliness of the rooms of respective Gazetted Officers before leaving office, they should get the rooms locked by the Chowkidar on duty and on opening the rooms on next working day they should see that nothing has been lost or tampered with.
 - (l) The Jamadar will be in attendance with the Accountant General and perform all duties as orderly peons attached to Gazetted Officers.

- (m) Dak peons will be supplied with Cycles by office. They may be allowed to take the cycles at home when they are required to deliver letters late in the evening. Otherwise they should deposit it in the office every evening.
- (n) The floor of every room of the office shall be thoroughly swept by the Sweepers. The Caretaker will allot the rooms to sweepers for sweeping and cleaning from time to time. Corridors and Verandahs should also be swept and drains and latrines/lavatories kept clean by them.

7.30 Duties of Daftaries/Gestetner Operators –

- (a) The Daftaries are engaged on Kaccha binding work, such as filing of Establishment bills, various schedules and vouchers, stitching of registers etc.
- (b) They may also be employed to seal the Confidential papers, prepare paste for the office use, winding of office clocks.
- (c) Those daftaries who are also book-binders are responsible for Pucca binding i.e. binding of ledgers of P.F. Group, books of library etc.
- (d) Gestetner Operators are also appointed out of the working daftaries. They will be responsible for all the duplicating work of ordinary as also Confidential nature such as office orders, circulars, question papers, etc.
- (e) The daftaries/Gestetner operators shall be responsible to the AAO/Section Officer/Supervisor (G.S.) who should see that they do their work properly and that no work is allowed to accumulate.
- (f) Besides these, daftaries may be engaged on mending & pasting of papers and registers torn, preparing bundles and packing papers and articles to be despatched out of office.

Note: The members of the class IV staff should note that politeness is expected of them in their relation with the officers and if any cases of incivility be proved against them, disciplinary action will be taken.

Note: Lighting of angithis or sigries during winter forms part of the normal duties of farrashes, sweepers and sweeper-com-farrashes and as such no extra remuneration should be paid to them. Like wise, casual labourers should not also be employed for this purpose.

(GOI MF No. 16/3/63/Estt (A) dated 28.4.63 received under CAG's endt. No. 661.NGE 2/70-63 dated 6.5.1963].

7.31 Duties of the Care-taker- The caretaker will be attached to the General Section and works under the control of Branch Officer/ General section. The duties and responsibilities of the caretaker and Asstt. Care-taker are detailed below:-

1. The Care-taker and Asstt. Care-taker both will be equally responsible for the safety and security of the office premises, building, including the furniture, fittings etc. of the office.
2. The duty hours for Care-taker will be from 7.00 A.M. to 3.30 P.M. and the duty hours for Asstt. Care-taker will be from 11.00 A.M. to 7.30 P.M.
3. The Care-taker will be responsible for opening the office in morning and Asstt. Care-taker will be responsible for closing the office in the evening.
4. Asstt. Care-taker will go round the building from floor to floor before finally locking up for the night and ensure that all lights and fans are switched off and the doors and windows are properly locked.
5. Care-taker should see that the fire extinguishers wherever provided are in good condition and water and sand are filled in the buckets kept on the stands for precaution against outbreak of fire.

6. Asstt.Care-taker should specially see that the rooms in which the Accounting Machines, Telephone Exchange and typewriters are placed, are securely locked before the office closes.
7. Care-taker should check that the seals in these locks are intact before the chowkidars open those rooms in the morning.
8. Care-taker/ Asst. Care-taker should report to Dy. Accountant General(Admn.)/ A.A.G-GS-I, all cases of theft and loss of articles in writing through A.A.O./S.O.(GS-I) immediately after such loss comes to his notice.
9. Care-taker/ Asst. Care-taker both will supervise the work of sweepers in regard to the sanitation and general cleanliness of the office and make proper arrangements in connection with that work in their duty time.
10. Care-taker will supervise the work of peons regarding dusting of rooms, seats, tables and records etc. is concerned.
11. Care-taker/Asstt. Care-taker both should keep a watch that official documents or records are not taken out of the office building without proper authority.
12. Care-taker shall pay surprise visits at night to ensure that watch and ward arrangements are in order and there is no danger to the building or the records etc.
13. Care-taker/ Asstt. Care-taker both should see that wash basins etc. in the bath rooms are got cleaned properly by the sweepers and the sweepers are supplied with the necessary material in time.
14. Care-taker will be responsible for the maintenance of attendance, casual leave and short leave registers of class-IV staff under his control. The leave applications of such staff should be forwarded by him to the appropriate authority with his recommendations.

Note: In case, the work is done in VLC/EDP in shifts, the duty of caretaker may be distributed amongst three officials as below:-

1. 06.00 A.M. to 02.00 P.M.
2. 02.00 P.M. to 10.00 P.M.
3. 09.30 A.M. to 06.00 P.M.

[(1). Orders of the Dy. Accountant General dated 26-09-1991 as communicated to MOP Revision Committee vide No. G.S-I/STR-1/419 dated 28-03-2003. and (2) Letter No. GS-1/MOP/STR-1/404 dated 13-03-2003]

Chapter-8

INTRODUCTION OF VLC/ EDP

8.01. A. VLC.

1. Purpose, aims and objects of VLC:

Section was formed for the co-ordination between software developer vendor and Administration, installation of hardware and software required in this project, maintenance of hardware and liaising with accounting section.

2. Brief history of establishment of VLC:

The Indian Audit and Accounts Department plans to computerize its function of Accounts Compilation from Voucher Level to set up the Voucher Level Computerization system for producing the Monthly Civil Accounts, Finance Accounts, Appropriation Accounts and various other reports. To start and implement the VLC scheme, section was formed in the year 1998.

3. Organization and setup of VLC:

i. Organizational Ladder:

- (a) Project In-charge i.e. Accountant General
- (b) Team Leader i.e. Dy. Accountant General (Admn)
- (c) Sr. Accounts Officer
- (d) Assistant Accounts Officer and Data Processor.
- (e) Subordinate Staff consisting of Adhoc Section Officers, Sr. Accountants/ Accountants, DEOs and clerk.

ii. Staff is not sanctioned for VLC Section. VLC Section is manned by withdrawing staff from other sections.

Working strength is as follows—

Sr. AO	1	He also holds the charge of T.M.
AAO	1	
Data Processor	1	
Section Officer (Adhoc)	3	
Sr. Accountant	1	
Sr. Console Operator	2	
Console Operator	2	
DEO	2	

iii. Duties And Responsibilities:

- (a) AO/AAO posted in the section are responsible for monitoring the progress of development of software developed by M/S A.F. Ferguson & Co., maintenance of hardware installed in VLC section, database startup & shutdown and taking backup of database from server.

- (b) Accounting function is performed by Sr. Console Operator, Console Operator, DEO. There is no discrimination of duties among them as the duties are not specified by the headquarters office.

Following training programmes are also organized by VLC section-

- i) dEI;wVj ij fgUnh esa dk;Z djus dk izf'k{k.k
 - ii) Oracle database Administration support
 - iii) Oracle & Developer 2000
 - iv) Unix Operating System
 - v) Skill test for Sr. Console Operator, Console Operator and DEO.
4. All the officials posted in TC sections have been allotted the ID No. and password and they are authorized to operate the nodes in the VLC section irrespective to their post. By entering the ID No. and password they can perform the work of their seat allotted. All the staff of T.C. sections is given training for the working on VLC package.
 5. **Procurement and repairs** of Computers, Server, Printers UPS/Inverters etc. are got done by observing the rules laid down in G.F. R. as and when necessity arises.
 6. Following guidelines for the **security of database** has been laid down other than Physical Access Control.

1. Operating System Level Security.

SCO Unixware 7.x operating system has been installed which is secure system for VLC.

2. User Level Security

No user should log in to the Unix Server as 'root' except for system Administration that will remain limited to Authorised person only.

3. System Manager Security

- It is ensured that user "Oracle" is only Unix level User who is the member of group "DBA".
 - Ensure that Password is protected.

4. Database level Security

- Password protection
- Disabling SQL Access
- Removing unwanted Applications

Backup is taken fortnightly by the member of group "DBA" and Kept under the security.

(Letter No. VLC/MOP/ STR-I/ 353 dated 14-02-2003)

8.02 B. EDP :

Electronic Data Processing has been introduced for maintenance of General Provident Fund and related matters with the result that the Annual account Slips of GPF/ CPF subscribers are prepared on computers.

2. Adequate arrangements have been made to run the EDP at its optimum.

ANNEXURE-I
(Referred to in Para 2.11)
THE CENTRAL CIVIL SERVICES (CONDUCT)
RULES, 1964

7.1 In exercise of the powers conferred by the proviso to article 309, Clause (5) of Article 148 of the Constitution and after consultation with the Comptroller & Auditor General of India in relation to persons serving in the Indian Audit and Accounts Department, the President hereby makes the following Rules namely-

The Central Civil Services (Conduct) Rules, 1964

1. **Short title, commencement and application :-**

- (1) These rules may be called the Central Civil Services (Conduct) Rules 1964.
- (2) They shall come into force at once.
- (3) Save as other wise provided in these rules and subject to the provisions of the Indian Foreign Service (Conduct Discipline) Rules 1961, these rules shall apply to every person appointed to Civil Service or post (including a Civilian in Defence service) in connection with the affairs of the Union.

Provided that nothing in these rules shall apply to any Government servant who is-

- (a)
 - (I) a railway servant as defined in Section 3 of Indian Railways Act 1890 (9 of 1890).
 - (ii) a person holding a post in the Railway Board and is subject to the Railway service (Conduct Rules.)
 - (iii) holding any post under the administrative control of the Railway Board or of the financial Commissioner of Railways.
- (b) a member of an All India Service.
- (c) a holder of any post in respect of which the President has, by a general or special order, directed that these rules shall not apply.

Provided further that rules 4, 6, 7, 12, 14, Sub-rule (3) of Rule 15, Rule 16, Sub rules (1), (2) & (3) of Rules 18, Rules 19, 20, & 21 shall not apply to any Government servant who draws a pay which does not exceed Rs. 500.00 P.M. and holds a non-gazetted post in any of the following establishments, owned or managed by the government, namely-

- (I) Ports, Docks, Wharves or Jethies,
- (ii) Defence installations except training establishment,
- (iii) Public Works Establishments, in so far as they relate to work charge staff,
- (iv) Irrigation and Electric Power Establishments,
- (v) Mines as defined in Clause (I) of Section 2 of the Mines Act 1952 (35 of 1952),
- (vi) Factories as defined in Clause (m) of Section 2 of the Factories Act 1948 (63 of 1948), and
- (vii) Field Units of the Central Tractor Organisation employing workmen governed by labour laws.

Provided further that these rules shall apply to any person temporarily transferred to a service or post specified in clause (a) of the first proviso to whom, but such transfer these rules would have otherwise applied.

Explanation :- For the purpose of the second proviso, the expression "Establishment" shall not include any Railway establishment or any office mainly concerned with administrative, managerial, supervisory, Security or Welfare functions.

2. Definitions - In these rules, unless the context otherwise requires-

- (a) "The Government" means the Central Government.
- (b) "Government Servant" means any person appointed by Government to any civil Service or post in connection with the affairs of the Union and includes a Civilian in a Defence Service.

Explanation - A Government Servant whose services are placed at the disposal of a company, Corporation, Organisation or a local authority by the Government shall, for the purposes of these rules, be deemed to be a Government Servant serving under the Government notwithstanding that his salary is drawn from sources other than the consolidated Fund of India.

- (c) "Members of family" in relation to a Govt. Servant includes:-
 - (I) The wife or husband as the case may be, of the Government Servant, whether residing with the Government Servant or not but does not include a wife or husband, as the case may be separated from the Government servant, by a decree or order of a Competent Court;
 - (ii) Son or daughter or step son or step daughter of the Govt. servant and wholly dependent on him, but does not include a child or step child who is no longer in anyway dependent on the government servant or whose custody the Government servant has been deprived by or under any law;
 - (iii) any other person related, whether by blood or marriage, to the Government servant or to the Govt. Servant's wife or husband and wholly dependent on the Government servant

3. **General –**

- (I) Every Government servant holding a supervisory post shall take all possible steps to ensure the integrity and devotion to duty of all the Government servants for the time being under his control and authority;
- (ii) No Government servant shall, in the performance of his official duties or in the exercise of the powers conferred on him, act otherwise than in his best judgement except when he is acting under the direction of his official superior and shall, where he is acting under such director, obtain the direction in writing. Wherever practicable, and where it is not practicable to obtain the direction in writing, he shall obtain written confirmation of the direction as soon as thereafter be possible.

Explanation - Nothing in clause (ii) of sub-rule (2) shall be construed as empowering a Govt. servant to avoid his responsibilities by seeking instructions from, or approval of, a superior officer or authority. When such instructions are not necessary under the scheme of distribution of powers and responsibilities.

4. **Employment of near relatives of Govt. Servants in Private under taking enjoying Government patronage –**

- (1) No Government servant shall use his position or influence directly or indirectly to secure employment for any member of his family in any private undertaking.
- (2) (I) No Class I officer shall, except with the previous sanction of the Government permit his son, daughter or other dependent to accept employment in any private undertaking with which he has official dealings or in

any other undertaking having official dealings with the Government.

Provided that where the acceptance of the employment cannot await prior permission of the Government or is otherwise considered urgent, the matter shall be reported to the Government, and the employment may be accepted provisionally subject to the permission of the Government.

- (ii) A Government servant, as soon as he becomes aware of the acceptance by a member of his family of an employment in any private undertaking, intimate such acceptance to the prescribed authority and shall also intimate whether he has or has had any official dealings with that undertaking.

Provided that no such intimation shall be necessary in the case of a Class I Officer if he has already obtained the sanction of, or sent a report to the Government under Clause (I) above.

- (3) No Government servant shall in the discharge of his official duties deal with any matter or give or sanction any contract to any undertaking or any other person if any member of his family is employed in that undertaking or under that person and if he or any member of his family is interested in any such matter or contract in any other manner and the Government servant shall refer every such matter or contract to his official superior and the matter or contract shall thereafter be disposed of according to the instructions of the authority to whom the reference is made.

5. Taking part in politics and election –

- (1) No Government servant shall be a member of, or be otherwise associated with, any political party or any organisation which takes part in politics, nor shall he take part in subscribing in aid of, or assist in any other manner, any political movement or activity.
- (2) It shall be the duty of every Government servant to endeavour to prevent any member of his family from taking part in, subscribing in aid of, or assisting in any other manner any movement or activity which is, or tends directly or indirectly to be, subversive of the Government as by law established and where a govt. servant is unable to prevent a member of his family from taking part in, or subscribing in aid of or assisting in any other manner, any such movement or activity, he shall make report to that effect to the Government.
- (3) If any question arises whether a party is political party or whether any organisation takes part in politics or whether any movement or activity falls within the scope of such rule (2) the decision of the Government thereon shall be final.
- (4) No Government servant shall canvass or otherwise interfere with or use his influence in connection with or take part in, an election to any legislature or local authority, provided that:-
 - (I) a Government servant qualified to vote at such election may exercise his right to vote, but when he does so he shall give no indication of the manner in which he proposes to vote or has voted;
 - (ii) a Government servant shall not be deemed to have contravened the provisions of this sub-rule by reasons only that he assists in the conduct of an election in the due performance of a duty imposed on him by or under any law for the time being in force.

Explanation - The display by a Government servant on his person, vehicle or residence of any electoral symbol shall amount to using his influence in connection with an election within the meaning of this sub rule.

6. **Joining of Associations by Government Servant** - No Government servant shall join, or continue to be a member of, an association the objects or activities of which are prejudicial to the interest of sovereignty and integrity of India or public order or morality.

7. **Demonstrations and Strikes -**

No Government servant shall:-

- (I) engage himself or participate in any demonstration which is prejudicial to the interests of the sovereignty and integrity of India, the security of the state friendly relations with foreign states Public order, decency or morality or which involves contempt of court defamations or incitements of an offence, or
- (ii) resort to or in any way abet any form of strike or coercion or physical duress in connection with any matter pertaining to his service or the service of any other Government servant.

Explanation- "Strike" means refusal to work or stoppage or showing down of work by a group of employees acting in combination, and includes,

- (I) mass abstention from work without permission (which is wrongly described as "mass casual leave")
- (ii) refusal to work overtime where such overtime work is necessary in the public interest.
- (iii) resort to practices or conduct which is likely to result in the cessation or substantial retardation of work in any organisation. Such practices would include what are called "go slow" "sit down" "Pen-down" "Stay in" "token" "Sympathetic" or any other similar strike; and absence from work to participate in a Bandh or any similar movements.

8. **Connection with Press or Radio -**

- (1) No Govt. servant shall except with the previous sanction of the Government, over wholly or in part, or conduct or participate in the editing or management of, any newspaper or other periodical publication.
- (2) No Government servant shall, except with the previous sanction of the Government or of the prescribed authority or except in the bona fide discharge of his duties;
- (a) publish a book himself or through a publisher or contribute an article to a book or a compilation of articles;
- or
- (b) participate in a radio broadcast or contribute an article or write a letter to a newspaper or periodical, either in his own name or anonymously or pseudonymously or in the name of any other person;

Provided that no such sanction will be required:-

- (I) if such publication is through a publisher and is of a purely literary artistic or scientific character; or

(ii) if such contribution, broadcast or writing is of a purely literary, artistic or scientific character.

9. **Criticism of Government** - No Government servant shall in any radio broadcast or in any document published in his own name or anonymously or pseudonymously or in the name of any other person or in any communication to the press or in any public utterance, make any statement of fact or opinion:-

(I) which has the effect of an adverse criticism of any current or recent policy or action of the central Government or a state Government.

Provided that in the case of any Government servant included in any category of Government servants specified in the second proviso to sub-rule (2) of Rule-I, nothing contained in this clause shall apply to bona fide expression of views by him as an office bearers of a trade union of such Government servants for the purpose of safeguarding the conditions of service of such Governments or for securing an improvement thereof; or

(ii) which is capable of embarrassing the relation between the central Government and the Government of any foreign state,

Provided that nothing in this rule shall apply to any statements made or views expressed by a Government servant in his official capacity or in due performance of the duties assigned to him.

10. **Evidence before committee or any other authority** –

(1) Save as provided in Sub-rule (3), no government servant shall, except with the previous sanction of the Government give evidence in connection with any enquiry conducted by any persons, committee or authority.

(2) Where any sanction has been accorded under sub-rule (1), no Government servant giving such evidence shall criticise the policy or any action of the Central Govt. or of a State Government.

(3) Nothing in this rule shall apply to-

(a) evidence given at an enquiry before an authority appointed by the Government, Parliament or State Legislature; or

(b) evidence given in any judicial enquiry; of

(c) evidence given at any departmental enquiry ordered by authorities subordinate to Government.

11. **Unauthorised Communication of information** - No Government servant shall except in accordance with any general or special order of the Government or in the performance in good faith of the duties assigned to him, communicate, directly or indirectly, any official document or any part thereof or information to any Government servant or any other person to whom he is not authorised to communicate such document or information.

Explanation : Quotations by a Government servant (in the representations to the Head of Office or Head of Deptt. or President) of or from any letter, circular or office memorandum or from the notes on any file, to which he is not authorised to have access, or which he is not authorised to keep in his personal custody or for personal purposes, shall amount to unauthorised communication of information within the meaning of this rule.

12. **Subscriptions** - No Government servant shall except with the previous sanction of the Government or of the prescribed authority, ask for or accept Contributions to or

otherwise associate himself with the raising of any funds or other collection in cash or in kind in pursuance of any object whatsoever.

13. **Gifts-**

- (1) Save as otherwise provided in these rules no government servant shall accept or permit any member of his family or any person acting on his behalf to accept, any gift.

Explanation - The expression "Gift" shall include free transport, boarding, lodging or other service or any other pecuniary advantage when provided by any person other than a near relative or personal friend having no official dealings with the Government servant.

Note: 1. - A casual meals, lift or other social hospitality shall not be deemed to be a gift.

Note: 2.- A Government servant shall avoid accepting lavish hospitality or frequent hospitality from any individual or commercial firms, organisation etc.

- (2) On the occasions, such a anniversaries, Weddings, funerals, or religious functions, when the making of a gift is in conformity with the prevailing religious or social practice, a Govt. servant may accept gifts from his near relatives or from his personal friends having no official dealing with him, but shall make a report to the Government, if the value of such gift exceeds-

- (I) Rs. 5000.00 in case of a Govt. servant holding any Group A post.
- (ii) Rs. 3000.00 in case of a Govt. servant holding any Group B post.
- (iii) Rs. 1000.00 in case of a Govt. servant holding any Group C post.
- (iv) Rs. 500.00 in case of a Govt. servant holding any Group D post.

- (3) In any other case, Govt. servant shall not accept any gift without the sanction of the Government, if the value thereof exceeds-

(I) Rs. 1000.00 in case of a Govt. servant holding any Group A or Group B post;

and

(ii) Rs. 250.00 in case of a Govt. servant holding any Group C or Group D post.

- (4) Notwithstanding any thing contained in sub-rules (2) and (3), a Government servant, being a member of the Indian delegation or otherwise, may receive and retain gifts from foreign dignitaries if the market value of gifts received on one occasion does not exceed rupees one thousand. In all other cases, the acceptance and retention of such gifts shall be regulated by the instructions issued by the Government in this regard from time to time.

- (5) A Government servant shall not accept any gifts from any foreign firm which is either contracting with the Government of India or is one with which the Government servant had, has or is likely to have official dealings. Acceptance of gifts by a Government servant from any other firm shall be subject to the provisions of sub-rule (3).

14. **Public Demonstrations in honour of Government Servants** - No Government servant shall, except with the previous sanction of the Government, receive any complimentary or valedictory address or accept any testimonial or attend any meeting or entertainment held in his honour, or in the honour of any other Government servant.

Provided that nothing in this rule shall apply to:-

- (I) a farewell entertainment of a substantially private and informal character held in honour of a Government servant or any other Government servant on the occasion of his retirement or transfer or any person who has recently quit the service of any Government; or
- (ii) the acceptance of simple and in expensive entertainments arranged by public bodies or institutions.

Note: Exercise of pressure or influence of any sort on any Government servant to induce him to subscribe towards any farewell entertainment even if it is of a substantially private or informal character, and the collection of subscription from class III or class IV employees under any circumstances for the entertainment of any Government servant not below to class III or class IV is forbidden.

15. Private Trade or Employment –

- (1) No Government servant shall; except with the previous sanction of the government engage directly or indirectly in any trade or business or negotiate for or undertake any other employment.

Provided that a Government servant may without such sanction, undertake honorary work of a social or charitable nature or occasional work of a literary artistic or scientific character, subject to the condition that his official duties do not thereby suffer; but he shall not undertake or shall discontinue, such work if so directed by the Government.

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

- (2) Every Government servant shall report to the Government if any member of his family is engaged in a trade or business or owns or manages an insurance agency or commission agency.
- (3) No Government servant shall without the previous sanction of the Government, except in discharge of his official duties, take part in the registration, promotion or management of any bank or other company which is required to be registered under the companies Act 1956 (1 of 1956) or any other law for the time being in force or any cooperative society for commercial purposes.
- (4) No Government servant may accept any fee for any work done by him for any public body or any private person without the sanction of the prescribed authority.

Provided that a Government servant may take part in the registration, promotion or management of a Co-operative society substantially for the benefit of Government servants registered under the societies Registration Act 1860 (21 of 1860) or any corresponding law under.

16. **Investments, Lending & Borrowings –**

- (1) No Government servant shall speculate in any stock, share or other investment.
Explanation : Frequent purchases or sale or both of shares, securities or other investments shall be deemed to be speculation within the meaning of this sub-rule.
- (2) No Government servant shall make or permit any member of his family or any person acting on his behalf to make, any investment which is likely to embarrass or influence him in discharge of his official duties.
- (3) If any question arises whether any transaction is of the nature referred to in sub-rule (1) or sub-rule (2) the decision of the Government thereon shall be final.

- (4) (I) No Government servant shall save in the ordinary course of business with a bank or a firm of standing duly authorised to conduct banking business either himself or through any, member of his family or any other person acting on his behalf:-
- (a) lend or borrow money, as principle or agent, to or from any person within the local limits of his authority or with whom he is likely to have official dealings or otherwise place himself under any pecuniary obligation to such person, or
- (b) lend money to any person at interest or in a manner whereby return in money or in kind is charged or paid.

Provided that a Government servant may, give to or accept from a relative or a personal friend, a purely temporary loan of a small amount free of interest, or operate a credit account with a bona fide tradesman or make an advance of pay to his private employee. Provided further that nothing in sub-rule shall apply in respect of any transaction entered into by a Govt. servant with the previous sanction of the Government.

(ii) When a Government servant is appointed or transferred to a post of such nature as would involve him in a breach of any of the provisions of sub-rule (2) or sub-rule (4) he shall forthwith report the circumstances to the prescribed authority and shall thereafter act in accordance with such order as may be made by such authority.

17. **Insolvency and habitual indebtedness** - A Government servant shall so manage his private affairs as to avoid habitual indebtedness or insolvency. A Government servant against whom any legal proceedings is instituted for the recovery of any debt due from him or for indulging him as an insolvent shall forth with report the full facts of the legal proceedings to the Government.

Note: The burden of proving that the insolvency or indebtedness was the result of circumstances which with the exercise of ordinary diligence, the Government servant could not have foreseen or over which he had no control and had not proceeded from extravagant or dissipated habits shall be upon the Government servant.

18. **Movable, Immovable and valuable property** -
- (1) Every Government servant shall on his first appointment to any service or post and thereafter at such intervals as may be specified by the Government, submit a return of his assets and liabilities in such form as may be prescribed by Government giving the full particulars regarding:-
- (a) the immovable property inherited by him, or owned or acquired by him or held by him on lease or mortgage either in his own name or in the name of any member of his family or in the name of any other person.
- (b) shares, debentures and cash including bank deposits inherited by him or similarly owned, acquired or held by him;
- (c) other movable property inherited by him or similarly owned, acquired or held by him;
- (d) Debts and other liabilities incurred by him directly or indirectly.

Note: 2. In all returns the value of items of movable property worth less than Rs. 10,000 may be added and shown as lump sum. The value of articles of daily use such as clothes, utensils, crockery. Books etc. need not be included in such return.

Note: 3. Every Government servant who is in service on the date of commencement of these rules shall submit a return under this sub-rule on or before such date as may be specified by the Government after the commencement.

- (2) No Government servant, except with the previous knowledge of the prescribed authority acquire or dispose of any immovable property by lease, mortgage purchase, sale, gift or otherwise either in his own name or in the name of any member of his family.

Provided that the previous sanction of the prescribed authority shall be obtained by the Government servant if any such transaction is:-

- (I) with a person having official dealings with the Government servant; or
(ii) otherwise than through a regular or reputed dealer.

- (3) Where a Government servant enters in a transaction in respect of movable property either in his own name or in the name of a member of his family he shall, within one month from the date of such transaction report the same to the prescribed authority if the value of such property exceed Rs. 15000.00 in the case of a Government servant holding any class I or class II post or Rs. 10,000.00 in the case of a Government servant holding any class III or class IV post.

Provided that the previous sanction of the prescribed authority shall be obtained if any such transaction is:-

- (I) with a person having official dealings with the Government servant; or
(ii) otherwise than through a regular or reputed dealer.

- (4) The Government or the prescribed authority may, at any time, by general or special order, require a Govt. servant to furnish within a period specified in the order a full and complete statement of such movable or immovable property held or acquired by him on his behalf by any member of his family as may be specified in the order. Such statement shall, if so required by the Government or by the prescribed authority, include the details of the means by which, or the source from which such property was acquired.

- (5) The government may exempt any category of Govt. servants belonging to class III and class IV from any of the provisions of this rule except sub rule (4). No such exemption shall, however, be made without the concurrence of the cabinet secretariat, (Deptt. of Personnel).

Explanation 1- For the purposes of the rule the expression

- (I) "Movable property" include-
(a) Jewellery, insurance policies the annual premium of which exceeds Rs. 10,000.00 or one sixth of the total annual emoluments received from the Government whichever is less, shares, securities and debentures;
(b) Loan advanced by such Government servants whether secured or not;
(c) Motor cars, motorcycles, horses or any other means of conveyance; and
(d) Refrigerators, Radio s [Radiograms and Television sets.]

- (2) Prescribed "Authority" means:-

- (a) (I) the Government in the case of a Government servant holding any class I post, except where any lower authority is specified by the Government for any purpose;

- (ii) Head of the Deptt. in the case of a Government servant holding a Class II post;
 - (iii) Head of office in the case of Govt. servant holding a class III or class IV post.
- (b) in respect of a Government servant on foreign service or deputation to any other Ministry or any other Government the parent Department on the cadre of which such government servant is borne or the Ministry to which he is administratively subordinate as member of that cadre.

Explanation II - For the purposes of this rule "Lease" means except where it is obtained from or granted to, a person having official dealings with the Government servant, a lease of immovable property from year to year or for any term exceeding one year or reserving a yearly rent.

18. **A-Restriction in relation to acquisition and disposal of immovable property outside India and transaction with foreigners etc.**

Notwithstanding anything contained in sub-rule (2) of Rule 18 no Government servant shall, except with the previous sanction of the prescribed authority:-

- (a) acquire by purchase mortgage, lease, gift or otherwise, either in his own name or in the name of any member of his family any immovable property situated outside India;
- (b) dispose of by sale, mortgage, gift or otherwise, or grant any lease in respect of, any immovable property situated outside India, in his own name or in the name of any member of his family;
- (c) enter into any transaction with any foreigner, foreign Government, foreign organisation or concern:-
 - (I) for the acquisition by purchase, mortgage, lease gift or otherwise, either in his own name or in the name of any member of his family, of any immovable property.
 - (ii) for the disposal of, by sale, mortgage, gift or otherwise, or the grant of lease in respect of, any immovable property which was acquired or is held by him either in his own name or in the name of any member of his family.

Explanation - In this rule "Prescribed authority" has the same meaning as in Rule 18.

19. **Vindication of Acts and Character of Govt. Servants –**

- (1) No Government servant shall, except with the previous sanction of the Government have recourse to any Court, or to press for the Vindication of any official Act which has been the subject matter of adverse criticism or on attack of a defamatory character.
- (2) Nothing in this rule shall be deemed to prohibit a Government servant from vindicating his private character or any act done by him in his private capacity and where any action for vindicating of his private character or any act done by him in private capacity is taken, the Government servant shall submit a report to the prescribed authority regarding such action.

20. **Canvassing of non-official or other outside influence** - No Government servant shall bring or attempt to bring any political or other influence to bear upon any superior authority to further his interests in respect of matters pertaining to his service under the Government.

21. **Bigamous marriages –**

- (1) No Government servant shall enter into, or contract, a marriage with a person having a spouse living and (2) No Government servant, having spouse living shall, enter into, or contract a marriage with any person.

Provided that the Central Government may permit a Government servant to enter into or to contract any such marriage as is referred to in clause (1) or clause (2) if it is satisfied that:-

- (a) Such marriage is permissible under the personal law applicable to such a Govt. servant and the other party to the marriage; and
 (b) There are other grounds for so doing.
22. **Consumption of Intoxicating Drinks and Drugs** - A Government servant shall-
- (a) Strictly abide by any law relating to intoxicating drinks and drugs in force in area in which he may happen to be for the time being.
 (b) Take due care that the performance of his duties is not affected in any way by the influence of any intoxicating drink or drug.
 (c) Not appear in public place in a State of intoxication.
 (d) Not habitually use any intoxicating drink or drug to excess.

23. **Interpretation** - If any question arises relating to the interpretation of these rules, it shall be referred to Govt. whose decision thereon shall be final.

24. **Delegation of Powers** - The Government may, by general or special order, direct that any power exercisable by it or any head of department under these rules (except the powers under Rule 23 and this rule) shall, subject to such conditions, if any, as may be specified in the order, be exercisable also by such officer or authority as may be specified in the order.

Note: In exercise of the powers conferred by Rule 24, the Central Government hereby directs that all powers exercisable by it under the rules (except the powers under Rule 23 and 24 thereof) shall, subject to any general or special instructions issued in this behalf be exercisable also by the Comptroller and Auditor General of India, in relation to persons serving in the Indian Audit and Accounts Deptt.

[G.I.M.H.A.O.M. No. 25/4/65-Es (3) A dated 25-5-65 received under C.A.G.'s Endt. No. 554-NGE II/75 NGE II/64, dated 3.4.1965].

25. **Repeal & Saving** - Any rules corresponding to these rules in force immediately before the commencement of these rules and applicable to the Government servants to whom these rules apply are hereby repealed.

Provided that any order made or action taken under the rules so repealed shall be deemed to have been made or taken under the corresponding provisions of these rules.

ANNEXURE-II
[Referred to in Para 6.76 (d)]
Fire Rules

A- Precautions against fire -

1. Smoking is forbidden in the office.
2. No office furniture, records or papers should be in contact with electric distribution boards and plug points.
3. Great care must be exercised in the use of lights and candles for sealing purposes.
4. All appliances provided for use in case of fire must be kept at all times in a serviceable condition and available for immediate use.
5. The chowkidars must see that the fire buckets are full and placed in the main doorway of each room. The water in the buckets is to be changed once in a week by the chowkidars. These should not be removed from their places except for changing water and unless the necessity arises for it.

B- Measures to be adopted when fire breaks out

1. If fire breaks out, the Section Officers of the sections with the help of their staff should at once make use of water and sand kept in the buckets as well as the Minimax fire extinguishing apparatus. Telephone message should immediately be sent to fire brigade station.
2. In case fire breaks out during the closed hours of the office the following measures should be adopted:-
 - (i) Chowkidars on duty should at once assemble together and take immediate steps to put out the fire.
 - (ii) Telephone message should also be sent to the nearest fire brigade station and to the City Superintendent of Police. Special messengers should be sent to the Accountants General and other gazetted officers of the office.

C- Rules regarding precautions to be taken against fire in Govt. Buildings (other than Residential) issued under P.W. Deptt. M.P. Memo No. 534-S. A. dated 2nd June, 1937.

1. The head of the office should satisfy himself :-
 - (a) that the lighting arrangements and any electric installation in his office are satisfactory from the point of view of safety.
 - (b) that paper store rooms are safe from all possible causes of fire.
 - (c) that oily and greasy rags, waste papers etc. which are liable to spontaneous combustion should not be allowed to accumulate on the premises.
 - (d) that smoking and use of naked lights in store rooms and record room is strictly prohibited.

Chowkidars should have orders to see that no mouldering cigar or cigarettes ends are left lying about when they are closing the building; and

2. All buildings whose value is more than one lakh and any building of less value which are considered to require special protection, should be provided with appliances for dealing with an out-break of fire.
3. These appliances as enumerated below are intended for dealing with an out-break of fire in its initial stages and their effectiveness will depend on the promptness with which they are employed. The appliances should, therefore, be kept at depots in suitable parts of the buildings, such as passages and verandahs and not in locked rooms. Particular attention should be paid to record rooms.
4. Each depot should consist of four buckets containing water, four buckets or oil tins filled with sand. One hatchet and a chemical fire-extinguisher with one spare refill. These numbers may be varied to suit particular buildings. As a rule, one bucket per room will suffice for the whole building. In addition to the above mentioned appliances, each office should possess a light iron ladder about 8 ft. long.
The buckets should be round bottom, painted red, be marked FIRE in block letters and be placed on suitable brackets or low stands. The hatchets should be in glass fronted covers, so that they can only be removed by breaking the glass.
The chowkidars of each building should be properly trained in the use of chemical fire extinguishers.
5. All water buckets should be emptied and refilled once a week and must not be used for any other purpose than fire. The head of the office will be held responsible that this rule is observed.
6. In large and important buildings when there is a piped water supply, hydrants and hoses should be provided.
In buildings where there are roof tanks the head of the office should see that they are kept filled and that all connections are in order. The hoses properly rolled will be kept locked in a glass fronted case near the main entrance of the building.
Patent fire extinguishers should be examined once a month and the refills renewed once every twelve months even if they have not been used, the opportunity being taken to give a demonstration of the use of the extinguishers.
7. Canvas hose is of a perishable nature. It should therefore, be examined and tested under pressure once in every three months by the Sub. Divisional Officer, P.W.D. in-charge of the building and a report sent to the Superintending Engineer.
The hydrants, couplings, nozzles, tank connections etc. should be examined at the same time, each one being tuned on to see that nothing is wrong.
8. An outbreak of fire should at once be reported by telephone to the nearest fire station or police post and the authorities in-charge of the water works. Meanwhile efforts should be made to extinguish the fire by means of the appliances at hand
Where there is a water supply and connections the hoses should be coupled up and the hydrants opened at once and with the object of increasing the pressure service mains to neighbouring buildings should be closed as far as possible.
NOTE:-Should Kerosene oil, or petrol catch fire water should not be poured on the flame, but sand only should be used.
9. All doors and windows not be used as entrances or exit should as far as possible be kept closed to prevent draught of air from fanning the flames.

10. The Collector in consultation with the Superintending Engineer should decide for which building and to what extent fire-extinguishing appliances should be provided.

The Public Works Deptt. will supply buckets and other appliances as may be necessary to all such buildings in their charge. All renewals and repairs will be attended to and the cost borne by the department occupying the buildings, as also the cost of provision and maintenance of chemical extinguishers.

11. In buildings where there are electrical installations there should be one or more main switches easily accessible which should be turned off immediately if fire breaks out. They must also be turned off at night and at other times when the building is likely to be un-occupied. The Public Works Deptt. will be responsible for the periodical testing and maintenance of electrical installations.

12. Special rules have been framed for application to buildings such as laboratories in which inflammable materials are stored and used.

ANNEXURE-III
[Referred to in Para 5.10 (a)]
LIST OF FILES TO BE MAINTAINED IN THE SECTIONS

- I-Treasury Miscellaneous Section**
- T.M.** 1. Delegation of powers.
 2. Formation of New Districts.
 3. Treasury & sub. treasury procedures.
 4. Inspections and review of working of treasuries.
 5. Defalcations.
 6. Treasuring and sub-treasury forms including treasury Accounts.
 7. Heads of Accounts and classification of Accounts.
 8. Procedure relating to Banking treasuries.
 9. General questions on Establishments, Pay, Leave Allowances and Contingencies.
 10. Office matters.
 11. Codes and Manuals.
 12. Opening of Banking Accounts for moneys, received by officers in their official capacity.
 13. Specimen signatures of Gazetted Officer of this office.
 14. Report of the Director of Inspection.
 15. Circulars and Corrections to F. Rs. & S. Rs; G.F. Rs. Account Codes etc.
 16. Translation in Hindi-Codes & Manuals.
 17. Miscellaneous.
- II-- Departmental Audit Sections--Deleted**
- III- Deposit Sections**
- D.** 1. Deposits.
 2. Clearance Register of Deposits.
 3. Refund of Deposits.
 4. Cash orders.
 5. Verification of Departmental figures.
 6. Miscellaneous.
- IV- Forest Audit Department & F.M.—Deleted**
- Out-side Audit Department -- Deleted**
- IV- General Section**
- G.S.** 1. Codes & Manuals.
 2. Holidays.
 3. Inspections.
 4. Office buildings.
 5. Type-writers.
 6. Bicycles.
 7. Furniture.
 8. dead stock.
 9. Miscellaneous purchases.
 10. Duties of Care-taker/Chowkidars.
 11. Duties of Class IV, Messengers, staff Car Driver etc.
 12. Inspections.
 13. Library catalogues.
 14. Purchases & payments of Books.
 15. Purchases of stationery locally.
 16. Sanctions to petty purchases.
 17. Sanctions to Labour payments.
 18. Sanctions for payment of Honoraria.
 19. Miscellaneous.
 20. Forms & Stationery.

- V- Establishment Sections**
- O.E.** 1. Categorisation
 2. Permanent sanctions
 3. Temporary sanctions
 4. Budget Estimates & Revised Estimates
 5. Recruitment
 6. Confirmation
 7. Promotions
 8. Reservations
 9. Retirement
 10. Dismissal
 11. Resignations
 12. Examinations
 13. Postings & transfers
 14. Deputations
 15. Leave
 16. Pension
 17. Training.
 18. Important orders.
 19. Bills.
 20. Honorarium payments.
 21. Scale of pay.
 22. Fixation of pay.
 23. House Building Advances.
 24. Tution Fees.
 25. Motor Cycle/Car advances.
 26. Children Education Allowance.
 27. Transfer T.A./Tour/Travelling Allowance.
 28. Allotment of quarters.
 29. Divisional Accountants.
 30. Class I-Transfer, Posting, E.T.C. etc.
 31. Formation of R.A. Branch/R.A. Exam. etc.
 32. Forwarding of applications to outside posts.
 33. Permission to join educational Institutions.
 34. Central Civil Services (Conduct) Rules, 1964.
 35. Permission to acquire movable/immovable properties.
 36. Construction of Office Building/quarters etc.
 37. Returns.
 38. Codes & Manuals.
 39. Personal files of Class I & Class II officers.
 40. Personal files of Class III & IV Govt. servants.
 41. Service Books.
 42. Increments.
 43. Miscellaneous.
- VI- Pension Sections**
- (A) Pension Report**
- P.R.** 1. Personal files of Pensioners.
 2. Interpretation of articles of Pension rules.
 3. Preliminary verification.
 4. Questions relating to allocation of Pension.

5. Counting of Military Pension for Civil Pensions.
 6. Counting of War service for civil pension.
 7. Codes & Manuals.
 8. Special Seal Authorities.
 9. Pensioners of other Audit Circles.
 10. Miscellaneous.
- VII (B) Pension Audit Sections**
- P.A.**
1. P.P.Os & Gratuities.
 2. Death reports.
 3. Payment of commuted value of pensions.
 4. Renewals and duplicates of P.P.Os.
 5. Transfer of payment of pensions.
 6. Payment of arrears of pensions.
 7. Political pensions.
 8. Revenue pensions.
 9. Miscellaneous.
 10. Personal files of persons on transfer to Foreign service.
 11. Leave salary contributions.
 12. Foreign service contributions.
 13. Broad-sheets of Foreign service.
 14. Broad-sheets of recoveries of leave salary, foreign service contributions.
 15. Miscellaneous.
- VIII- Fund Sections**
- G.P.F.**
1. General Procedure & Rules.
 2. Eligibility & Admission of Members to Provident Fund.
 3. Advances.
 4. Final payment of amount at credit of subscriber to a person other than the subscriber.
 5. Final payment to the subscriber.
 6. Nominations.
 7. Payment of Premium to Life Insurance through Provident Fund.
 8. Forms.
 9. Annual Account of subscribers.
 10. Miscellaneous.
 11. Other Provident Funds.
- IX- Report Sections**
- Separate files should be opened for following subjects:
- REP**
1. State-Voted.
 2. State-Charged.
 3. Central subject.
 4. State subject.
 5. Subjects common to State & Central.
 6. Miscellaneous.
- X- Book & Budget Sections & Loan**
- B.K.**
1. Review of Balances.
 2. Finance Accounts.
 3. Charitable Endowments.
 4. Trust Interest Funds.

5. Investments.
 6. Central Loans.
 7. Provincial Loans.
 8. Sinking Funds.
 9. Central Civil Accounts.
 10. State Civil Accounts.
 11. Correction to Accounts.
 12. T.E. Ledger & Abstract of journal & ledger.
 13. Central Budget.
 14. State Budget.
 15. Miscellaneous.
- XI- Account Current Department**
- A.C.**
1. Adjustment Reserve Bank of India.
 2. Remittance facilities.
 3. Accounts Out-ward Exchange.
 4. Accounts Out-ward I.S.S.
 5. Accounts Out-ward Adjusting.
 6. Accounts Out-ward Settlement.
 7. Accounts Out-ward London.
 8. Accounts Inward Exchange.
 9. Account Inward Adjusting
 10. Accounts Inward I.S.S.
 11. Accounts Inward Settlement.
 12. Accounts Inward London.
 13. Payments Outside India.
 14. Foreign Payments.
 15. Progress Register of Exchange Accounts.
 16. Miscellaneous.

ANNEXURE-IV
[Referred to in Para 5.60 (a)]

The Object of Inspection and the position of the Director of Inspection vis-a-vis the Head of the Office.

1. The inspection of the audit and accounts offices in India through the Director of Inspection not only enables the comptroller & Auditor General to judge whether his ultimate responsibility for the efficiency of the offices under his control is adequately discharge but also enables the Accountant General to ascertain whether his primary responsibility for the efficient working of the Office/ department of which he is the head is being properly and consistently fulfilled. In the circumstances, an inspection by the Director of inspection should be looked upon not as an inquisition but as a means of helping the Accountant General in controlling his office more efficiently and he should be glad to take advantage of it to overcome various short-comings prevailing in his office.
2. The purpose of the director of Inspection and the Accountant general is the same, namely, the most efficient working of the office of the Accountant General and the Indian Audit & Accounts Department as a whole. In order therefore, to enable the Director of Inspection to discharge his function in an effective and constructive manner the heads of offices should feel no antagonism to the Director of Inspection but he is supposed to be co-operative and helpful to the process of Inspection. At the same time it should be the regular practice of the Director of Inspection to consult the Accountant General or the Head of the Office both as regards the particular branches of work to be inspected and the order in which the inspection of each to be taken up. While the Accountant General is at liberty to suggest to the Director of Inspection any particular account or be examined or any class of charges deserving of particular attention, or points of suspected weakness, to which he himself would like the inspection to be first and most vigorously directed, it should be remembered that his privilege should be most sparingly used. Accountants General have been given their own test audit sections and it is primarily the duty of these sections to undertake such special investigations as the Accountant General may suggest. It should also be remembered that an unduly long proportion of the time of Director of Inspection should not be spent on assignments, given by the Accountant General. For this purpose each Accountant General should keep notes of points which in his opinion should be referred to the Director of Inspection during his visit. The decision, however, as to when and to what extent the points mentioned by the Accountant General should be examined would rest with the Director of Inspection.
3. **Supply of records to the Director of Inspection** - Expeditious supply of documents registers and other records to the Director of Inspection for his examination is of utmost importance for the efficient working of the Director of Inspection and for completing the inspection according to the planned programme. The Heads of Office, should, therefore, make adequate arrangements to supply the documents required by the Director of Inspection without loss of time and not later than 24 hours from the time they are asked for. The records will be obtained by the Inspection Accountant by issuing requisition therefor to the sections concerned or by personal contact with the Section Officer of the Section. If the records etc. cannot in any case be supplied promptly, orders of the Sr. Deputy Accountant General should be taken to supply them after a specified interval and the Director of Inspection should be informed of the fact and the reasons therefor.
4. **Disposal of Objections** - While the inspection is an progress no formal inspection notes containing objections, criticisms and observations need be issued to the Head of the

Office. The various points arising out of the Inspection should be settled as far as possible on the spot by personal discussions at appropriate levels. Any serious irregularities such as defalcations culpable negligence etc. should **ab-initio** be brought to the notice of the Accountant General for immediate action. The normal procedure will however, be as follows:

The Inspection Accountant will, during the course of his scrutiny of the various documents take notice of the points, arising out of the scrutiny and discuss them with the Section Officer of the section concerned to ensure the correctness of the facts. The rough memo or a collective summary in respect of the same type of irregularity pertaining to different sections, as may be convenient should then be shown to the Branch Officer concerned and the points discussed with him. The result of the discussion will then be incorporated in the memorandum which will be initiated both by the Branch Officer and the Inspection Accountant. Wherever the Branch Officer does not agree with the point raised in the rough memo he will indicate his views against the item concerned. This memo or the summary will then be submitted by the Inspection Accountant to the Director of Inspection who will bring the points to the Sr. Dy. Accountant General and settle them by discussion with him/Accountant General as may be necessary. If the Director Notices any point in the course of his own scrutiny, he will discuss them similar at appropriate level. Where any further action is necessary the results of the discussions will be recorded then and thereby the Sr. Dy. Acctt. General/Accountant General who will arrange for the issue of necessary orders for the rectification of the defects or implementation of the decision, under intimation to the Director of Inspection.

5. **The form and contents of the Inspection Report -**

- (a) Generally speaking, the Director of Inspection as representative of the Comptroller and Auditor General, should be able to settle nearly all the points raised during the course of inspection. Only a few important points where the differences cannot be settled on the spot or which cannot be decided finally without the orders of the Comptroller & Auditor General should be included in the Inspection Report. Minor cases where no mala fides or deliberate intention to circumvent procedure are involved need not be included in the report, nor cases where remedial measures have been taken to prevent the recurrence of such irregularities in future. The Accountant General, has however, to report to the Comptroller & Auditor General every serious case of failure of audit vide para 24 of C.A.G.'s Manual of Standing Orders. This will naturally include those points brought to the notice of the Director of Inspection.
- (b) In drafting Inspection Reports, a reproduction in extent of the rule transgressed is not necessary and should be avoided as far as possible. A reference to the relevant rule will be sufficient and only the nature and extent of transgression need be mentioned. The Inspection Report should not also be burdened with illustrative examples and must be conclusive and exactly to the point.
- (c) The Inspection Report will also contain an overall picture of the state of affairs of the office in a nutshell in the form of general remarks. These should indicate the general impression which the Director of Inspection has formed as a result of his inspection, of the efficiency, accuracy, punctuality etc. of the work of the office inspected and should give a summary of any really important matters of special problems, the consideration of which has been initiated and which are still outstanding and are intended:-

- (I) to give the comptroller & Auditor General a correct appreciation of the state and efficiency of work of different Departments of the Office and,
 - (ii) to call the attention of the responsible authorities by a simple and compelling process to matters of consequence while they are still current and before they have receded into past.
 - (d) The draft Inspection Report will be discussed by the Director of Inspection with the Head of the Office before closing the inspection. A table of contents should be added to the Report.
6. **Issue and disposal of Inspection Reports** - After finalising the inspection report the Director of Inspection will have it typed and sent to the Head of the Office inspected within seven days of the completion of the inspection. Four copies of the report will be prepared of which two copies will be sent to the Head of the Office inspected, one copy to the Office of the Comptroller & Auditor General and the other will be retained by the Director of Inspection for further action by him.
On receipt of the Inspection Report from the Director of Inspection the Accountant General will consider the points afresh with reference to the available records and documents and one copy of the report with replies arranged in juxtaposition should be returned to the Director of Inspection within fifteen days of the receipt of the Report. The Director of Inspection will settle by direct correspondence with the Accountant General all such points as do not involve any question of major policy or an important decision of a general nature.
7. In cases of points involving major policy which cannot be settled without the orders of the Comptroller & Auditor General by the Director of Inspection in the form of a memo should be referred to the Office of the comptroller & Auditor General by the Director of Inspection in the form of a memo for decision. In the later case, a reference may be made to the Comptroller & Auditor General for consideration and issue of suitable instructions where necessary, even though there is agreement between the Director of Inspection and the Accountant General of the office inspected. The reference so made, should also contain the views of the Head of the Office inspected and if it is in connection with any para of the Inspection Report it is desirable that instead of only quoting the number of Para reference in the office of the Comptroller & Auditor General the matter will be examined and the decision reached will be communicated to the Accountant General and the Director of Inspection.
As soon as the Inspection Report is received in the office of the Comptroller & Auditor General of India the same will be submitted to the Addl. Dy. Comptroller & Auditor General (Hd. Qrs.) who will bring to the notice of the Comptroller & Auditor General such matters as he may deem necessary. The Administration Section will also examine the Inspection Report expeditiously and obtain orders of the Addl. Dy. Comptroller & Auditor General (Hd. Qrs.) on points requiring further action from Headquarters.
8. **General –**
- (I) It should be recognised as one of the first duties of the Director of Inspection to report to the Comptroller & Auditor General separately and immediately anything really serious on really important which comes to light in the course of his inspection. Obviously, it would be incorrect to wait to include anything of this kind in formally complied reports. Such interim reports are to be shown in the first instance to the Accountant, General who will be at liberty to add any comments of his own that he wishes to make.

- (ii) The Director of Inspection will also send to the Headquarters Office periodically a digest of all points, of general importance noticed during his inspection of the various offices. These will be examined in the Office of the Comptroller & Auditor General with a view to consider whether any general instructions to all the Accountants General and Comptrollers are necessary.

(Addl. Dy. C. & A. G. (H)'s No. 65-Admn. I/707/54 dated 15th January, 1955).

ANNEXURE-V
(Referred to in Para 6.64)

List of Records and the period of Preservation thereof
(Excluding to be shown in Annexure I to Chapter VI
of C.& A.G.'s Manual Standing Orders).

Item No.	Description of Records	No. of completed Account years for which to be preserved
1	2	3
Registers -		
1.	Review Registers (S. Y. 3)	3
2.	Broad sheet of Departmental Adjusting Account (ATM. 130)	3
3.	Sectional Calendar of Returns (SY. 264)	3
4.	Sectional Distribution of Codes etc. (SY 236)	3
5.	Sectional Attendance Register (SY. 302)	3
6.	Register showing the quarterly and six monthly outstandings under O.B. Advances (SY. 286)	5
7.	Register of Bills returned un-audited (SY. 304).	1 (Deleted)
8.	Sectional Acquittance Rolls (SY. 302).	1
9.	Transit Register of Records made over to record room (SY. 307)	Permanent
10.	Register of Half Margins (SY. 308)	3
11.	Transit Register of papers from one section to other (SY. 314).	3
12.	Transit Register of Miscellaneous undiarised documents (SY. 244)	3
13.	Transit Book of Half Margins (SY. 253).	1
14.	Case Register (SY. 255)	Permanent
15.	Dictionary of References (SY. 256)	do.
16.	Register of Casual Leave (SY. 257-B)	3
17.	Counterfoils of intimation slips of likely excess expenditure over appropriation (SY. 266).	2
18.	Count 18. Counter foils of intimation slips of excess expenditure incurred and asking for additional appropriation (SY. 267)	
19.	Counterfoils of slips calling for detailed countersigned bills (SY. 273)	
20.	Counterfoils of withdrawals of retrenchment slips (SY. 273)	1
21.	Counterfoils of Advance recovery slips (SY. 283)	1

22.	Counterfoils of revised retrenchment slips (SY.283)	1
23.	Counterfoils of authority slips for payment of bills after pre-audit (SY. 294).	1 (Deleted)
24.	Register of defalcation and losses	10
25.	Register of Progress Report of work	3 Years
26.	Register of final post-audit (ATM. 106)	3 Years (Deleted)
27.	Abstract compilation sheets (SY.C.4)	10 Years
28.	Register of Recoveries (AO. 3)	10 Years
29.	Appropriation Audit Register (ATM.I) and Register of alterations in appropriation (SY.268)	3 Years (Deleted)
30.	List of un-disposed of cases (S-22)	3 Years
31.	Diary of official and un-official issues/ receipts (SY.318.A).	20 Years
32.	Dairy of official & un-official issues (ST. 318).	5 Years
33.	Register of telegrams and Express letters.	3 Years
34.	Counterfoils of retrenchment slips (ATM. 126)	3 Years
35.	Contingent Audit Register (ATM. 34).	3 Years (Deleted)
36.	Register of Special charges (ATM. 35)	3 Years
37.	Register of periodical charges (ATM. 35)	3 Years
38.	Register of scholarships	5 Years

Item No.	Description of Records	No. of completed Account years for which to be preserved
39.	List of subscriptions to postal insurance and Life Annuity Fund (ATM. 64).	10 Years
40.	Volume of Objection Book (Now P.W. transactions) and Abstract of objection books (ATM. 125 & ATM 131).	(Deleted)
41.	Subsidiary Objection Book (ATM. 125).	3 Years (Deleted)
42.	Adjustment Registers (ATM. 128)	5 Years (Deleted)
43.	Register of in-sufficient or otherwise irregular sanctions (ATM. 121)	3 Years (Deleted)
44.	Broadsheets of flood relief advances.	8 Years
45.	Broadsheets of House Building & Motor Cycle, Scooter (Conveyance) Advances	35 Years
46.	Broadsheets of Credits Debits and balance under O.B. Advances (A.T.M. 129) Objection Book and Suspense	6 Years
47.	Register of quarterly analysis of balances outstanding under O.B. Advances (SY. 285)	3 Years
48.	Sectional dead-stock Register	5 Years
49.	Broadsheets of grain Advances	6 Years
50.	Broadsheet of Advances of purchase of Police uniforms.	6 Years
51.	Broadsheets of Revenues figures	6 Years
52.	Write off register (SY. 265)	3 Years
53.	Monthly Arrear Report	3 Years

54.	Counterfoils of cheque books	5 Years
55.	Check register of vouchers & Receipt Schedules.	2 Years
56.	Watch Register of vouchers & Receipt Schedules.	2 Years
57.	Consolidated Register of D.A.A. Suspense.	5 Years
58.	Register of cases dealt with in EPA/HAD.	Permanent
59.	Register of points referred to HAD/EPA.	do.
60.	Register of record sanctions accorded in relaxation of rules.	5 Years
61.	Register of delegation of financial powers.	10 Years
62.	Register of Pension Payment Orders.	Permanent
63.	Register of Govt. servant on Foreign service/	10 Years
64.	Book of Transfer entries	3 Years
65.	T.E. Number book	3 Years
66.	T.E. Ledger & abstract	5 Years
67.	Deposit Register	6 Years
68.	Bill Register	4 Years
69.	Register of Invoices	5 Years
70.	Register of Permanent advances	4 Years
71.	Register of Broadsheets of Special recoveries.	5 Years
72.	Register of land charges	Permanent
73.	Register of properties and securities held.	do.
II. Vouchers		
1.	File of suspense slips (ATM.3)	2 Years
2.	Contingent vouchers	3 Years
3.	Detailed contingent bills	3 Years
4.	Refund vouchers	3 Years
5.	Grant-in-aid vouchers	3 Years
6.	Scholarship vouchers	3 Years
7.	Miscellaneous vouchers	3 Years
8.	Files of health certificates	5 Year
9.	Inter departmental receipt	According to C
10.	Files of all kinds of plus & minus memoranda.	10 Years
11.	Recovery schedules of various advances other than Fund Advance.	6 Years
12.	Loan to Municipalities, States etc.	To be preserved till the repayment of loan.
13.	Assignments and Compensations	5 Years
Item No.	Description of Records	No. of completed Account years for which to be preserved
14.	Vouchers for payments on account of land taken up.	Permanent
15.	Stipend vouchers	6 Years
16.	Personal deposit vouchers	5 Years
17.	Municipal Fund vouchers	5 Years
18.	Advances Revenue- House Building	6 Years
19.	Grant in-aid advances	3 Years

III. Correspondence

- | | | |
|-----|---|--|
| 1. | Files of Office copies of departmental returns of revenue & expenditure. | 3 Years |
| 2. | Orders sanctioning transfer of charge being made at a outstation other than Head-quarters. | 1 Years |
| 3. | Miscellaneous and other un-important correspondence e.g. Half margin, objection memos etc. | 1 Years |
| 4. | Acknowledgement of balances relating to advances other than those mentioned in items 17 and 18 of Book Section in Part "B". | 2 Years |
| 5. | Personal files of Govt. servants in Admn. Section, Confidential Cell or W.M.I. Sec. (need not be sent to old Record Section). | 3 Years |
| 6. | Used Answer Books of Departmental Confirmatory Exam. for Auditors (C&A.G.'s No. 1850-NGE.III /77-54 dt. 27.7.1954). | Six months from the publication of results. |
| 7. | Used Answer Books of S.A.S. (Preliminary) Exam. | do or the SAS Exam. whichever is later |
| 8. | Used answer books of recruitment tests of Auditors/Clerks/Class IV, Stenographers Exam. | do. |
| 9. | Personal files of Gazetted Officers maintained in G.A. Sections. | 3 Yrs. from the date of final sanction of pension or gratuity. |
| 10. | Used answer books of Revenue Audit Examination for Auditors | 6 months from the declaration of results of the Examination. |

IV. Account Current Sections -

- | | | |
|----|---|----------|
| 1. | Exchange Account Abstract (SY. C-10) | 10 Years |
| 2. | Annual Consolidated abstract of Progress register of Exchange account (AO. 25). | 5 Years |
| 3. | Progress Register of Exchange Account (AO.24) | 5 Years |
| 4. | Broadsheet of Revenue and civil court deposits (ATM.82) | 5 Years |
| 5. | Broadsheet of Personal Deposits (SY.184) | 6 Years |
| 6. | Treasury plus and Minus memoranda of personal & civil court deposits. | 6 Years |
| 7. | Personal deposit vouchers (cheques & cash orders) | 5 Years |
| 8. | Remittance transfer Receipts and supplementary bills (Paid). | 5 Years |
| 9. | Files of correspondence relating to Deposits and Bills. | 3 Years |

Fund Sections

- | | | |
|----|--|-----------|
| 1. | General Index Registers of subscribers to G.P. Fund (ATM-65) | Permanent |
| 2. | Application for admission to GPF (GPF. No. 3) | 3 Years |
| 3. | Stock register of Insurance Policies (ATM.68) | Permanent |
| 4. | General Provident Fund Schedules. | 3 Years |

- | | | |
|----|--|---------|
| 5. | Explanation sheet of differences in Broadsheet of General Provident Fund (ATM. 77) | 2 Years |
| 6. | Abstract of differences in the General Provident Fund Broadsheets (ATM. 78). | 2 Years |

Item No.	Description of Records	No. of completed Account years for which to be preserved
----------	------------------------	--

- | | | |
|----|---|----------|
| 7. | File containing papers relating to- | |
| | (I) payment of Life Insurance premia out of G.P. Fund deposits. | 3 Years |
| | (ii) Withdrawals and advances from G.P. Fund Deposits. | 6 Years |
| | (iii) Discontinuance and breaks. | 1 Years |
| 8. | G.P. Fund Balance compilation (ATM. 74) | 10 Years |
| 9. | Annual statement of Accounts | 2 Years |

Book Section

- | | | |
|-----|---|--------------------|
| 1. | Broadsheet of Revenue Advances (ATM.85). | 35 Years |
| 2. | Broadsheet of Local Fund Deposits (ATM. 84). | 35 Years |
| 3. | Register of deductions from pre-audit payments. | 10 Years (Deleted) |
| 4. | Statement of disburser's account | 10 Years |
| 5. | Classified abstract of Small Coin Deposits. | 10 Years |
| 6. | Schedule of Cash, Foreign and Small coin depot remittances received with the treasury accounts. | 5 Years |
| 7. | Broadsheet of Permanent Advance. | 4 Years |
| 8. | Broadsheet of Loans to Local Bodies. | 5 Years |
| 9. | Register of unpaid interest payment orders relating to Charitable Endowments. | 3 Years |
| 10. | Remittance Check Registers | 5 Years |
| 11. | Pre-audit cheques | 5 Years (deleted) |
| 12. | List of outstanding pre-audit cheques. | 5 Years (deleted) |
| 13. | Bank-sheet of pre-audit cheques paid. | 10 Years (deleted) |
| 14. | Schedule of pre-audit payments | 10 Years (deleted) |
| 15. | Daily cash memoranda of pre-audit payments. | 5 Years (deleted) |
| 16. | Miscellaneous returns and statements- | |
| | (I) Statement of monthly transfers through currency in the treasuries of the province received from the currency office, Bombay. | 5 Years |
| | (ii) List of Local and foreign remittance debited and credited in the month in the province statement of local remittances of small coin deposits in the month in the province received from currency office. | 5 Years |
| 17. | Office copies of | |
| | (I) statement of monthly closing balances in the treasuries, transactions in the Reserve bank deposits & Local remittances in transit sent to | 3 Years |

Currency Officer.	
(ii) Civil Accounts	5 Years
(iii) Reports of progress of actuals to the Govt. of India, Ministry of Finance.	
(iv) Monthly provincial accounts sent to the Compt. & Ar. Genl and State Government.	5 Years
(v) Statement sent to the Comptroller & Auditor General in respect of Finance & Revenue Accounts.	5 Years
(vi) Annual statements sent to the Comptroller & Auditor General & State Govt. regarding Famine Relief Fund.	10 Years
(vii) Monthly statement sent to the Accountant General, Central Revenues regarding transactions of loan from the Union Government.	5 Years
(viii) Monthly returns relating to debt heads (Service Funds, Revenue Advances) etc.	3 Years
18. Files containing papers relating to-	
(I) Annual Budget Estimates	5 Years
(ii) Review of Balances	3 Years

Item No.	Description of Records	No. of completed Account years for which to be preserved
	(iii) Important un-codified orders from C.& A.G. and Govt. of India in respect of Review of Balances.	Permanent
	(iv) Acknowledgement of Govt. Promissory Notes by Reserve Bank of India, Bombay.	do.
	(v) Vesting orders of State Govt. regarding endowments.	do.
	(vi) Subjects other than those shown against (iv) & (v) above in connection with Govt. securities.	10 Years
	(vii) Annual transactions connected with the Provincial Loan Fund.	10 Years
	(viii) Annual transactions connected with the Famine Relief Fund.	10 Years
	(ix) Remission etc. of Revenue & Miscellaneous advances.	5 Years
	(x) Sanction for the opening of accounts by Govt. servants in their official capacity with Banks.	5 Years
	(xi) Payment in England for articles purchased by direct orders from India.	3 Years
	(xii) Re-appropriation and control over expenditure during the year.	5 Years
	(xiii) Preparation of the review of balances (other than acknowledgement of balances by Govt. Officers and others).	3 Years
	(xiv) Observations of the Comptroller & Auditor General on the Consolidated Abstracts of March	6 Years

Final and connected correspondence and connection with March Supplementary transfer entries.	
(xv) Adjustments made in connection with the Govt. of India loans and local issue of loan notifications.	5 Years
(xvi) Subsidiary Loan Register	Permanent
(xvii) Files and cases relating to loans sanctioned for local bodies, land holders and other.	
(xviii) Acknowledgement of balance of loans & advances to cultivators.	5 Years
(xix) Financial statements	Permanent
(xx) Finance & Revenue Accounts.	do.
(xxi) Technical Reports	do.
(xxii) Printed copies of Civil Estimates and Budget notes.	30 Years
(xxiii) Acknowledgement of Balances under local Funds.	5 Years
(xxiv) Acknowledgement of balances under loan to ploughmen.	5 Years

T.M. Section

1. Files containing papers in connection with specimen signatures.	Permanent
2. Stock Register of R.T.R. and cheque books	7 Years
3. Annual Review of Working of Treasuries.	10 Years
4. Rate of Exchange	5 Years
5. Departmental Examination (Prov. Estt.)	Permanent
6. Training of State Probationers	10 Years
7. Notifications regarding form of Income Tax Returns.	10 Years
8. Register of points for investigation by the Director of Inspection.	Till the final disposal of points included therein.
9. Register of marking of post review	5 Years

Item No.	Description of Records	No. of completed Account years for which to be preserved
10.	Register and correspondence relating to losses of Govt. money and defalcations.	5 Years
11.	Correction slips to D.A. Manual and cases formed in T.M.	10 Years after manualisation or 20 years.
12.	File containing papers/circulars on decisions of Govt. of India/C. & A.G. on Points raised in clarification of F.Rs/S. Rs. & Paras/Articles of codes.	20 Years

Administration Sections -

1.	Register of valuables (SY. 240)	5 Years.
2.	Register of Increments	5 Years.
3.	Disposal of surplus staff	20 Years.
4.	Files regarding application of appointment as Accountants/Accounts Clerks and Stenographers.	3 Years.
5.	Register of applications for appointment	3 Years.
6.	Register of Court attachments (S.130)	5 Years.
7.	Register of Travelling allowance	3 Years.
8.	Register of Advances (ATM.87).	2 Years.
9.	Register of names of men-debarred from Govt.service.	10 Years.
10.	Establishment Order Book.	Permanent
11.	Contingencies Requisition book (SY. 313)	5 Years.
12.	Register of Service Books	5 Years.
13.	Gradation lists	Permanent
14.	Cancelled sub. vouchers relating to the office contingencies.	1 Years.
15.	Files and cases containing papers relating to-	
	(I) Pay, Appointment & promotion etc. of permanent establishment of the office.	Permanent
	(ii) Advances to member of the Office Estt.	10 Years.
	(iii) Affecting procedure of the office regarding retirement, training promotion.	25 Years.
	(iii) Examination, their results, procedure connected therewith.	15 Years.
	(a) Depttl. Confirmatory Test	15 Years.
	(b) S.O.G.E. (Pre.) test for selection of candidates.	30 Years.
	(c) S.O. G. Examination and result-sheets and mark lists.	35 Years.
	(v) Travelling allowance	3 Years.
	(vi) Allowances other than Travelling Allowance	15 Years.
	(vii) Office Contingencies	5 Years.
	(viii) Holidays list.	3 Years.
	(ix) Office and Residential accommodation.	Permanent
	(x) Applications for grant of leave.	1 Year.
16.	Character Rolls of the office Establishment in case of:	
	(I) Death	5 yrs. after death or settlement of claim whichever is later.
	(ii) Retirement	5 Years.
	(iii) Other cases	5 Years.
	(iv) Discharge	5 Years.
	(v) Resignation	5 Years.
17.	Service Books of Members of Establishment-	
	(a) Who died while in service.	5 Years. from date of event
	(b) who resigned or who were discharged without fault from service	3 Years from date of event.

(c) who were discharged from service 10 Yrs. from date of event.

Item No.	Description of Records	No. of completed Account years for which to be preserved
----------	------------------------	--

	(d) who retired from service	To be attached to pension case.
18.	Stationery stock Book Form IX of Central Stationery office rules.	3 Years.
19.	Register of un-disbursed pay & Allowances.	10 Years.

Old Records -

1.	Index of Records (SY. 257)	Permanent
2.	Record issue Register (S.21)	3 Years.
3.	Register of destruction of Records (SY.256-A)	Permanent
4.	Register of reminders for return of records (SY.246).	3 Years.

General Section

1.	Despatch Register (S. 32)	3 Years.
2.	Register of pre-audit Bills (Transit)	3 Years.
3.	Register of telegrams and Express letters	3 Years.
4.	Register of Registered letters received.	1 Year.
5.	General diary register of receipts (S.30)	20 Years.
6.	Despatch Register of Books, Manuals, Codes correction slips etc. (SY. 254)	2 Years.
7.	General Dead stock Register	Permanent
8.	Postal journals	Permanent
9.	Peon books (Local Dak Register)	3 Years.
10.	Service Postage Stamps Register/ Franking stamping Account Register.	3 Years.
11.	Stamp Indent register	5 Years.

Departmental Sections-

1.	Consolidated absentee Statements.	6 Years.
2.	Correspondence relating to postal Insurance Fund.	3 Years.
3.	Correspondence relating to Inter Departmental Receipts.	3 Years.
4.	Invoices for supply of postal and non-postal stamp received from the Central Stamps Store, Nasik	3 Years.
5.	Audit Objection memoranda	1 or till the objection is settled.
6.	Half margin registers.	3 Years.

Pension Section-

1.	Gratuity Register (ATM. 50)	Permanent
2.	Register of Pension Payment Orders (ATM. 47 & 53).	do.
3.	Anticipatory Pension Register (ATM. 49)	10 Years.
4.	Broadsheet showing amount debited annually	20 Years.

	to "Payment of commuted value of pension".	
5.	Seventy years statements (SY. 141)	3 Years.
6.	Register of Commuted value of Pensions payable (Sy. 130).	5 Years.
7.	Commutation Register (SY. 170).	5 Years.
8.	Death reports of Pensioners (after payment of arrears.)	To be destroyed without being sent to old records in the year following the year of payment.
9.	Half yearly reports of non-drawal of pensions and connected correspondence.	1 Year.
10.	Files of cancelled pension payment orders:- (I) where new pension payment order have been issued afresh commutation.	To be destroyed with out being sent to old records in the year following the year of payment.
<u>Item No.</u>	<u>Description of Records</u>	<u>No. of completed Account years for which to be preserved</u>
	(ii) Where new pension payment orders have been issued on the grant of the pension to another guarantee.	same as in item iii
	(iii) where pensions have ceased on the death of the holder and arrears have been paid.	To be destroyed with out being sent to old records in the year following the year of Payment.
	(iv) Where payment has been transferred from another audit circle and pension payment order has been issued.	do.
	(v) Where pension payment orders have been issued on the plea that the original pension payment order has been lost or defaced.	3 Years.
11.	Papers connected with payment of arrears to heirs by this office or with its authority.	3 Years.
12.	Files containing orders relating to re-employment of pensioners.	1 Years.
13.	Files containing: (I) papers relating to transfer of pensions from one treasury to another with the State. (ii) Authorities issued to other Audit Officers for payment of pensions transferred from treasuries under out audit. (iii) Authorities received by this office from other audit officers for payment of pension.	1 Years. Permanent 5 Years.

	(iv) Demand statements issued and received by this office in respect of pensions paid in other audit circles and on behalf of other Governments.	5 Years.
14.	Commutation Reports	3 Years.
15.	Commutation sanctions where no medical certificates are attached and authorities for payments.	5 Years.
16.	Commutation sanction where no medical certificates are received and the life is declared to be unimpaired.	5 Years.
17.	Commutation sanctions with which medical certificates are received and the life is declared to be impaired.	15 Years.
18.	Office Copies of statements of deductions relating to the Indian Civil Service Family Pensions Fund sent to the Accountant General, Central Revenues.	3 Years.
19.	Office copies of returns or statements of deaths of pensioners issue of warrants or authorities of payments of pensions.	3 Years.
20.	Rough memoranda of verification of service and office copies of reports of verification of services.	3 Years.
21.	Pension Application Registers	Permanent
22.	Register of Applications for verification of service.	3 Years.
23.	File containing miscellaneous correspondence with other Audit Officers, Treasury Offices etc.	3 Years.
24.	Service Books (including leave accounts with pension personal files)	3 Yrs. after death/ retirement or the date of final sanction of pension, which ever is later.
25.	Personal files	do.

Item No.	Description of Records	No. of completed Account years for which to be preserved
26.	Invalid pensions	Till the youngest son/ daughter attains majority or five years which ever is later.
27.	Family pensions.	
28.	Other pensions.	

Report Section

1.	Files and cases containing papers in connection with-	
(a)	Orders relating to preparation of Appropriation and Finance Accounts and Reports.	20 Years.

- | | | |
|----|--|--|
| | (b) Pledges given by the State Govt. to the State Legislative. | Permanent |
| 2. | Appropriation Accounts and the Audit reports of Central Govt. (Civil):- | |
| | (a) Material file and other grants files. | 5 Yrs. after the PAC has examined the Reports. |
| | (b) One copy of the Printed publication. | Permanent. |
| 3. | Finance Accounts and Audit Reports of the Govt. of the Madhya Pradesh:- | |
| | (a) Printed publication | Permanent |
| | (b) Material file & other papers. | 5 Yrs. after the accounts are examined by PAC. |
| | (c) Copies of detailed statements of Capital Expenditure outside the revenue Account during and the end of the year. | Permanent |
| 4. | Appropriation Accounts and Audit Reports thereon of the Govts. other than the Govt. of M.P. | 5 Years |
| 5. | Finance Accounts and Audit Reports thereon the Govt. of Madhya Pradesh. | 5 Years. |

ANNEXURE-VI

[Referred to in Para 6.82 of Manual]

Scale of Furniture

1.	Accountant General		
	Woolen carpet	1	
	Cotton Durry	1	
	Officers Table	1	
	Side table	1	
	Chair un-armed		1
	Chair armed	6	
	Easy chair	1	
	Side rack	1	
	Book case (revolving or glazed)		1
	Floor rest	1	
2.	Sr. Dy. Accountant General/Dy. Accountant General		
	Woolen carpet (size 12x9)		
	Cotton durry	1	
	Officers table	1	
	Side table	1	
	Chair armed	3	
	Chair un-armed		1
	Door mat	1	
	Side rack	1	
	Book case (glazed or revolving)		1
	Foot rest	1	
3.	Asstt. Accountant General/Accounts Officers		
	Officers table	1	
	Side table	1	
	Side rack	1	(C&AG's letter No. 80-NGE.I Chair 2 26-65 dated 15.1.1965)
	armed		
	Chair un-armed		1
	Cotton durry	1	
	Book case	1	
4.	Section Officers		
	Table	1	
	S.O.'s side rack		2
	Chair armed	2	
	Chair armless	1	
5.	Clerks/Stenos/Daftries		
	Clerk table	1	
	Clerk chair	1	
	Side rack	1	
6.	Typists		
	Table (typists)	1	
	Clerk's chair	1	

7.	Class IV	
	Stool	1
8.	Sorters (P&T)	
	Table	1
	Chair armless	1

ANNEXURE VII
[Referred to in Paragraph 7.3]
Arrears in terms of Man-days
INTERNAL

Item of work	As on..... (opening balance)	Arrears accumulated during	Total	Clearance	Balance on last day of the
					month
					the month
	1	2	3	4	5
					6
(I)	Objection Book.				
(ii)	Inspection Reports.				
(ii)	Broadsheets.				
(iv)	Correspondence.				
(v)	Pension cases.				
(vi)	Review & Audit.				
			Total:		
					Mandays.

EXTERNAL

Items of work	Arrear as on..... (O.B.)	Arrears accumulated during the month	Total	Clearance	Balance
(I)	Items under objection.				
(ii)	Inspection Reports.				
(iii)	Miscellaneous.				
			Total:		Mandays.

FORM II
 [Referred to in para 6.78(2)]
(Classified Abstract of Register of Dead stock)

Date of supply or Withdrawal	Name of the Section	Tables (Sec. clerks)and Code No.	Tables (Accts. clerks) and Code No.	on for each type Code No.	Tea-pots or so or model and	Remarks.
1	2	3	4	5	6	

FORM III
 [Referred to in para 6.78(4)]
Register of Repairable and /or Unserviceable articles

Sl. No.	Nature of furniture the Branch	Remarks	No. of articles Repairable Condemned	Balance	Reasons for condemnation etc. of disposal etc.	Other particulars such as method Officer
1	2	3	4	5	6	7
8		9				

FORM IV
 [Referred to in para 6.78(3)]
 Register of purchase and distribution of furniture

Receipts						Issues			
Name of Signature supplier Section Officer or of dead stock	No. & Ref. to date of folio of voucher Register	Amount	No. of articles received	No. of folio of Register of Dead Stock	Ref. to allotted of Dead article issued	Sl. No.	Cost or value of article issued	Section or Officer to whom S.O./G.S.	No. issued of
1	2	3	4	5	6	7	8	9	10
11									

FORM V
 [Referred to in para 6.84 (c)]
Report of surplus stores for disposal

Item	Particulars	Quantity	Book value/ weight original purchase value	Condition	and year of purchase	Mode of disposal (sale, public auction or otherwise)
No.	Remarks of stores	3	4	5	6	7
1	2					

FORM VI
[Referred to in para 6.84(D)]
SALE ACCOUNT

Item No.	Parti- Auctioner's of stores acknow-	Quantity Remarks weight	Name & Full address	Highest bid accepted	Highest bid rejected	Earnest money realised	Date on which complete	Whether the articles were	commission &
		of purchaser		on spot	amount is reali-	actually handed	ledgement for its payment over on spot It not the ac- tual date of handing over the articles with quantities		
1	2	3	4	5	6	7	8	9	
10		11							

FORM VII
(Referred to in para 7.07)
AAO/Section Officer/Supervisor's/Accountant's Note Book

Reference to orders	Substance of orders.	Instruction 149 for guidance of S.O./ Accountant	Remarks.
1	2	3	4

FORM VIII
 [Referred to in para 6.38(2)]
Register of Correction slips to.....

	Particulars of Remarks.	Date of correction slips	Initials of receipt of the Poster	150 Date of incorporation	Initials of Librarian/	No.
Date	Librarian					
1	2	3	4	5	6	7

FORM IX
 [Referred to in para 6.33(3)]
Daily Progress Report of incorporation of Corrections to Manuals etc.
