

**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL  
(GENERAL & SOCIAL SECTOR AUDIT)  
MADHYA PRADESH, GWALIOR**

**MANUAL  
OF  
ADMINISTRATION**

**VOLUME-III**

**(IInd Edition)**

## PREFACE

1. This is the second edition of the Manual of Administration issued by this office after Re-Organization of the state of M.P into two separate states of Madhya Pradesh and Chhattisgarh in 2001, Restructuring of office in March, 2012 and 5<sup>th</sup>, 6<sup>th</sup> & 7<sup>th</sup> CPC. First edition was issued in 1993. This Manual is compiled under the provisions of Paragraph 38 of the Auditor General's Manual of Standing Orders and incorporates all changes necessitated by amendments and orders etc. issued from time to time. The Manual is intended for the guidance of the staff of this office in their day to day work.
2. This instructions contained in the Manual are supplementary to the General rules and orders contained in the authorised codes, regulations etc. and should not be regarded as superseding or replacing them. This Manual should not be quoted or referred to as an authority in any correspondence outside this office.
3. All the members of staff of this office are expected to be conversant with the procedure and instruction herein laid down and ignorance cannot and will not be accepted as an excuse for not observing them.
4. The correction slips issued from time to time should be promptly pasted in the copies of the Manual by the staff concerned so that they may be up-to-date and serve the purpose for which the Manual is intended.
5. Office Establishment Section XI is responsible for keeping this Manual up-to-date by periodical issue of correction slips. Any omissions or inaccuracies noticed in this Manual should be promptly brought to its notice for necessary action.
6. No departure from the procedure described in this Manual will be permitted except under the orders of the Principal Accountant General.

Suggestions for improvement are always welcome.

25.04.2017  
Gwalior

Parag Prakash  
Principal Accountant General

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**CHAPTER-IX****Progressive use of Hindi in office work****9.1 Training Courses: -**

9.1.1 To enhance Hindi knowledge, training in Hindi has been made obligatory for all Central Government employees except those who have passed their matriculation or higher level examination with Hindi as a subject. The following three courses have been prescribed for the training in Hindi for Central Government Employees under the

**Hindi Teaching Scheme: -**

- (a) Prabodh - An elementary Hindi course of Primary school level;
- (b) Praveen - An Intermediate Hindi course of Middle School level; and
- (c) Pragya - Final Hindi course of High School level.

The Government of India has issued the following guidelines in this regard: -

- (i) The training course up to 'Prabodh' has been prescribed for those central government employees for whom the educational qualification prescribed is matriculation or below and who are not engaged in any ministerial work in the office, such as write notes, or deal with correspondence (e.g. staff car drivers, Gestatnor operators, Peons and Daftaries, etc.)
- (ii) The training course up to 'Praveen' has been prescribed for those Central Government Employees who are not generally required to do any ministerial work themselves but have to conversant with Hindi (e.g., Doctors, Scientists, Supervisory staff in Workshops, etc.).
- (iii) The training in Final Course i.e. 'Pragya' has been prescribed for the Central Government Employees who have to do ministerial work, record notes, or deal with correspondence, etc.

**9.1.2 Exemptions: -**

The exemptions from training in those courses have been allowed as under: -

- (i) Employees for whom training up to 'Pragya' has been prescribed shall be exempted from obligatory training in Hindi, if :-  
they have passed matriculation or equivalent or higher examination with Hindi medium: or
  - (a) they had Hindi as a regular subject in metric/higher secondary or equivalent examinations:  
or
  - (b) they had taken Hindi as a regular subject in any form in any examinations higher than matriculation or higher secondary.
  
- (ii) Employees for whom training up to Praveen has been prescribed shall be exempted from obligatory training in Hindi if-
  - (a) they have passed middle (class VIII) or equivalent or higher examination in Hindi medium:  
or
  - (b) they had Hindi as a regular subject in middle (class viii) examination;  
or
  - (c) they had taken Hindi as a subject in any form at matriculation/higher secondary or any higher examination.
  
- (iii) Employees for whom training up to 'Prabodh' has been prescribed, shall be exempted from obligatory training in Hindi, if –
  - (a) They have passed primary (class V) or equivalent or higher examination in Hindi medium; or
  - (b) They had Hindi as a regular subject in primary (class V) examination, or
  - (c) They had taken Hindi as a subject in any form at matriculation/Higher Secondary or any higher examinations.

(Authority: - C&AG's Endt. No. 2165-NGE-I, dated 1<sup>st</sup> January 1978)

### 9.1.3 Training in Hindi type writing and Stenography: -

The training in Hindi Typing and Hindi Stenography has been made obligatory for all English Stenographers and English typists of the Central Government and has to be arranged at the training centers setup for the purpose. Where there are no arrangements for training in Hindi typing and Hindi Stenography under the Hindi Teaching Scheme, the training may be imparted by appointing a suitable official of the office as part time instructor on honorarium basis.

(Authority: - GIMHA. O.M. No. 12043/56/74HI/OL (D), dated 7<sup>th</sup> September 1977)

## 9.2 Use of Hindi in official correspondence-

9.2.1 **General-** For progressive use of Hindi in official work, the Government of India and the Comptroller and Auditor General of India have issued orders time-to-time. According to these orders: -

- (i) All general orders, notifications, resolutions administrative and other reports, all reports and papers laid before the parliament, contracts, agreements, notices and forms of tenders are required to be issued both in Hindi and English.
- (ii) (a) All correspondence within region 'A' except with C&AG's Office and the Ministries/Deptt. Of Central Government is required to be conducted in Hindi Correspondence with headquarter office/ Ministries/ Department of Central government is required to be done in Hindi at a fixed proportion. Correspondence with the State Government in Region 'B' must be done in Hindi. If a communication is sent in English, it must be accompanied with a Hindi translation.  
(b) Reply to those Communications received in Hindi must be given in Hindi with a signature in Hindi.
- (iii) All Manuals Codes and other periodical literature should be printed/cyclostyled in bilingual form both in Hindi & English.
- (iv) Forms and headings of registers, files etc. should be printed both in Hindi and English.

- (v) All name plates, sign boards, rubber seals, letter heads, inscriptions on envelopes and other items of stationery, written, printed or inscribed should be both in English & Hindi.
- (vi) All orders, decisions or instructions intended for departmental use and which are of standing nature should be bilingual both in Hindi & English.
- (vii) All orders, instructions, letters, memorandum, notices, etc. relating to or intended for a group or groups of individuals, whether in Government Service or members of public; should be in Hindi and English both.
- (viii) All circular whether intended for departmental use or for members of staff or members of public and circular letters intended for all the State Government are covered by the above definition of General orders and are as such required to be issued bilingually. Use of English or Hindi language for above or in such orders is violation of the legal provisions. The circular letters should be issued both in Hindi and English. The concerned authority should sign both texts.

(Authority: - C&AG's Endt. No. 1577-T.A.-II/5-73.dated 13<sup>th</sup> September 1973 and Section 3(3) of the official languages Act, 1963)

- (ix) The members of the Staff should move correspondence in Hindi language on the following points: -
  - (i) Inter departmental correspondence of Central Government;
  - (ii) All communications with the State Governments or Union Territory Administrations in Region 'A' and Region 'B' and all other, undertaking etc. of Central govt. situated in any regions or any offices/ persons in true region;
  - (iii) Replies to all communications received in Hindi;
  - (iv) Reply to any application, appeal or representation from any employee written or signed in Hindi.

Besides these, the correspondence of the following nature may also be done in Hindi: -

- (i) Inter-sectional correspondence;
- (ii) Forwarding letter of the Audit Inspection Report and the Test audit Note;
- (iii) All types of office orders issued by the office; and
- (iv) All objection memos issued by Central Audit Party (CAP).

(Authority: - O.O. No. Hindi Implementation Cell / Rajbhasha /42, dated 12<sup>th</sup> Feb. 1988 and C&AG's letter No. 865/HA/387, dated 21 December 1987)

**9.2.2 File headings** – The subject on the file covers of all the files should be written/printed both **Hindi and English**.

(Authority: - C&AG's Endt. No. 465-T.A.-II/56-73.dated 23<sup>rd</sup> March 1974)

**9.2.3 Printing of forms bilingually: -**

Forms used in the office should be in bi-lingual form i.e. both in Hindi and English. No form should be printed or issued in one language. The manuscripts of the forms should be prepared bilingually before printing in private press or department press.

(Authority: - C&AG's Endt. No. 365-Hindi/121-78.dated December 1978)

**9.2.4 Grant of lump-sum to the Central government employees: -**

- (i) A lump-sum Award has to be granted to the Central Government Employees on passing-
  - (a) the Hindi type writing and Hindi stenography examinations under the Hindi Teaching Scheme through their own efforts, and
  - (b) Such Hindi examination conducted by the recognized voluntary organizations, which are recognized by the Government of India (Ministry of Education and Social

Welfare) as are equivalent to or higher than the Matriculation Examination. On passing the recognized examination of the voluntary Hindi Organizations and the Parichaya Examination of the Central Hindi Directorate, the non-gazetted employees may be granted in addition to the lump sum award, personal pay equal in amount to one increment for a period of 12 months.

The conditions regarding the grant and the payment of the lump-sum award will be as follows: -

(1) Lump-sum award will be granted in additions to the operational staff, to only those employees who are posted at places where there are no training centers or arrangement for training under the Hindi Teaching Scheme.

(2) The employees who pass an examination higher than the one prescribed for them as the final examination, will not be granted lump-sum award;

(3) The lump-sum award shall be granted in addition to the personal pay and the cash award to which an employee is eligible,

(4) For the grant of lump-sum award, the employee concerned will have to pass the prescribed examination within the period of 15 months from the date of their first appearance.

(5) The employees, who had at any time received training at any center of the Hindi Teaching Scheme even for a small period, will not be eligible for the grant of lump-sum award on passing the examinations;

(6) The employees preparing privately for the examination will be entitled only for the lump-sum award; the conveyance charges incurred or the fees paid by them to the institutions will not be reimbursed;

(7) The lump-sum award will be sanctioned and paid by the respective Department and the expenditure on this account will be borne by them.

(Authority: -GIMHA (department of official language) OM No. 12011/5/83-OL (D) dated 29 October 1984 and C&AG's Endt. No. 948Audit/27-83/1-84 (110), dated 14 December 1984).

**(ii) Workshop for the training: -**

The Department is required to organize workshops for training of employees who have proficiency in Hindi and for those who supervise the work of such employees. The Accountant General are required to organize workshops for five full working days with existing course for time bound training according to the orders issued from time to time. Number of workshops to be organized will depend on the number of trainees.

(Authority: -C&AG's Letter No. 865-HA/23-87, dated 21 Dec.1987)

**9.2.5 Yearly progress report of Hindi Teaching Scheme: -**

**(i)** The half yearly progress report on Hindi Teaching Scheme, covering period from 1<sup>st</sup> April to 30<sup>th</sup> September and 1<sup>st</sup> October to 31<sup>st</sup> March, is required to be prepared in the prescribed proforma (**Annexure-A**) and sent to the appropriate authorities i.e. Director(North Central), Hindi Teaching Scheme, East block-7, Level-6, R.K.Puram, New Delhi 110066 of Rajbhasa Vibhag , every year.

(Authority: -GOI, Min. of Home Affairs, Department. of Official Language, and O/o The Dy. Dir. (North Central), Hindi Teaching Scheme No. 28/2/2005- Dy. Dir.(Central North)/3339-4138 dated 13.10.2008 and CAG's letter No. 1382-Rajbhasa/82-2007 dated 03.12.2008)



**Annexure-A**

[Referred to Para 9.2.5(i)]

**Half yearly report related to Hindi Teaching Scheme**

Name of the

Ministry/Department/office/Corporation/Bank/Undertaking.....

Sl No.	2.		3.	4.	5.	6.	7.
			Disbursing Officer		Administrative Officer		Total
			Gazetted	Non-Gazetted	Gazetted	Non-Gazetted	
1.	Total No. of employees (except Group 'D')						
2.	Total No. of employees exempted from Hindi Prabodh/Praveen/Pragya and hindi typing/steno out of sl. no. 01						
3.	No. of employees trained in prescribed curriculum as shown in head no.01	For whom Prabodh was last exam					
		For whom Praveen was last exam					
		For whom Pragya was last exam					
		For whom Typing was last exam					
		For whom Stenography was last exam					
4.	No. of employees taking training in prescribed curriculum shown in front of sl. no.01	For whom Prabodh was last exam					
		For whom Praveen was last exam					
		For whom Pragya was last exam					
		For whom Typing was last exam					
		For whom Stenography was last exam					
5.	No. of employees remained for taking training in prescribed curriculum as shown is in front of sl. no. 01	For whom Prabodh was last exam					
		For whom Praveen was last exam					
		For whom Pragya was last exam					
		For whom Typing was last exam					
		For whom Stenography was last exam					

Note : The addition of Head No. 2,3,4,5 should tally with the number shown in Sl. No. 01

**Seal & Signature of  
competent authority**

**(ii) Quarterly progress Report of attached and sub-ordinate offices on progressive use of Hindi: -**

The Headquarters Office has prescribed a revised proforma (**Annexure-B**) in which the quarterly Progress Report of attached and sub-ordinate officer on progressive use of Hindi is to be sent to that office. While furnishing information in the report, the following points should be kept in view: -

1. Quarterly progress Report ended in March 2011 and thereafter; should be sent in revised proforma.
2. No item/column should be left blank and the information filled in should be clear (If necessary, full form Zero/ NA should be mentioned).
3. Report should be signed by Head of Department/Head of office.
4. Report must be received in headquarter before the 20<sup>th</sup> of following month of the quarter.
5. Report regarding rectification of such errors indicated by headquarter should be replied within seven days from the date of receipt of the letter.
6. A copy of report should also be sent to Area Executive Office of Rajbhasa Vibhag.

(Authority: - CAG's letter No. 03-Rajbhasa/20-2010-2 KW dated 04.01.2011)

**Annexure-B**  
[Referred to Para 9.2.5(ii)]

**Quarterly Progress Report on progressive use of Hindi in Ministry/Departments/concerned  
and subordinate offices/Undertakings/Autonomous bodies etc.**

Quarter ended on.....

**Part-I (To be filled in each quarter)**

Name of Office.....

Phone Number of Raj Bhasa officer: STD Code.....Phone Number.....

**1. Position of \*documents issued under Section 3(3) of Raj Bhasa Adhiniyam Act 1963:**

- (a) Total number of documents issued \_\_\_\_\_  
(b) Number of those issued only in English \_\_\_\_\_

\*These include ordinary orders, memo, circular, notifications, rules, agreements, contracts, tenders, notice, Parliamentary questions etc.

**2. Position of letters received in Hindi (Official Language Rule -5)**

- (a) As per Para 12(1), Chapter 4 of MOP (Manual of Office Procedure) in Sections/Desks

Total number of letters received in Hindi as per prescribed diary/register \_\_\_\_\_

- (b) Number of those replied in English \_\_\_\_\_

**3. Position of letters received in English but replied in Hindi (For Offices in Region 'A')**

	Letters received in English	Number of these replied in Hindi
	1	2
From Region 'A'		
From Region 'B'		

**4. Details of letters sent**

	Hindi/ Bi-lingual	Only in English	Total number of letters sent	Percentage of letters sent in Hindi/Bi-lingual
	1.	2.	3.	4.
To Region 'A'				
To Region 'B'				
To Region 'C'				

**5. Work in Hindi at files**

- (a) No. of notes written during the quarter \_\_\_\_\_
- (b) No. of notes written in Hindi \_\_\_\_\_
- (c) Percentage of notes written in Hindi \_\_\_\_\_

### 6. Hindi Workshops

Date of workshop organized during the quarter	No. of trained officers/employees (except Language Officer and Gr. 'D' employees)
1.	2.

### 7. Departmental/Organizational Official Language Implementation Committee meeting date: -

\_\_\_\_\_

	Important decisions	Position of compliance
1		
2		
3		

### 8. Date of meeting of Hindi Advisory Committee organized: -

\_\_\_\_\_

(a)

Date of organisation	Validity/Expiry date	Date of restructuring

(b)

Important Decisions	Proceeding in pursuance

First meeting \_\_\_\_\_  
Second meeting \_\_\_\_\_

### 9. Supreme administrative meetings (meetings in speakership of Joint Secretary in ministry/department and administrative head/office head in other offices):

(a) No. of supreme administrative meetings organized during the quarter

\_\_\_\_\_

(b) No. of meetings in which conversations/actions incorporated completely in Hindi

\_\_\_\_\_

**10. Position of assurances given to Parliamentary Official Language Committee: -**

	Date of inspection by Parliamentary Official Language Committee	Nature / Subject of assurances	Number of assurances	No. of assurances complied during the quarter	No. of assurances remained
	1.	2.	3.	4.	5.
Pending assurances in last quarter (if any)					
Assurances given in current quarter					

**11. Position of training in Hindi Language: -**

No. of officers/employees remained for Hindi training	No. of officer/employees trained during the year

**12. Brief description of other significant achievements during the quarter in connection with implementation of Official Language Policy (Details to be enclosed): -**

- (a) Hindi Days.....
- (b) ..... Hindi week/fortnightly/monthly.....
- (c) Hindi meeting.....
- (d) Detail of books distributed under Unique Book Writing Scheme.....
- (e) ..... Other Programme.....

**13. Details of rewards made available for use of Raj bhasa by Ministry/Departments concerned /Subordinate/ Undertakings/Banks etc..**

The information detailed above has been prepared from available records and it is correct to best of my knowledge.

Signature of the President of Official Language Implementation Committee of the Ministry/Department/Organization

Name of President

Designation

Phone No.

Fax

No.

E-Mail address

14. This report will be returned back, if not signed by President of Official Language Implementation Committee. No column should be left blank and the information should be given clearly.

**Part- II**

**(Information in this part should be given for entire financial year. It should only be attached with the Part-I of quarterly report for quarter ended on 31<sup>st</sup> March)**

1. (i)	Whether office is notified under Official Language Rule 10(4) (It means 80% of total staff of office have working knowledge)?	Yes / No
--------	-------------------------------------------------------------------------------------------------------------------------------	----------

**(ii) Details of Notification under Official Language Rule 10(4) of Offices (if any) under control of Public sector/Autonomous bodies of Ministry/Department offices/ Undertakings etc.: -**

No. of total offices	No. of notified offices	Position of remainder
1.	2.	3.

**2. Position of Raj Bhasha Hindi Knowledge of Officers/Employees: -**

			Officers	Employees	Total
			1.	2.	3.
2(i)	(a)	Total number of officers and employees.			
	(b)	Number of officers/employees having working knowledge of Hindi (Metric/Pragya examination passed with Hindi as a subject or passed any equivalent/higher level examination with Hindi as a subject) out of above (a).			
	(c)	Out of (b), number of officers/employees passed with distinction in Hindi in the Metric/ Pragya/ equivalent/ higher-level exam/ graduation/equivalent/higher level exam passed with Hindi as an optional subject.			
	(d)	How many employees have been trained in Hindi language after deducting (b) and (c) from (a).			
	(e)	Remainder for Hindi training			
	(f)	Training schedule for next five year :-			
		(i) 2010-11			
		(ii) 2011-12			
		(iii) 2012-13			
		(iv) 2013-14			
		(v) 2014-15			

			Total No.	No. of employees trained in Hindi	No. of employees working in Hindi	Remainder for training
			1.	2.	3.	4.
2(ii)	(a)	Stenographer				
	(b)	Typist/Clerk				
	(c)	Training schedule for next five years: -				
		(i) 2010-11				
		(ii) 2011-12				
		(iii) 2012-13				
		(iv) 2013-14				
		(v) 2014-15				

2(iii)	(a)	Total no. of officers/employees engaged in translation work.	
	(b)	Staff trained at Central Translation Bureau out of the above (a).	
	(c)	No. of employees remained as to be trained	
	(d)	Training schedule for next five years: -	
		(i) 2010-11	
		(ii) 2011-12	
		(iii) 2012-13	
		(iv) 2013-14	
		(v) 2014-15	

### 3. Information about software assisting in Hindi work and position of computer training:

-

3(i)	Names of Softwares	No. of officers/employees using these softwares
	1.	2.

3(ii)	Total no. of officers/employees	No. of officers/employees trained for working in Hindi on computer	No. of officers/employees working in Hindi on computer
	1.	2.	3.
(a)			
(b)	Training schedule for next five years: -		
	(i) 2010-11		
	(ii) 2011-12		
	(iii) 2012-13		
	(iv) 2013-14		
	(v) 2014-15		

**4. Details about computers etc.: -**

		Total number	Bi-lingual	Unicode supported	Only in English
		1.	2.	3.	4.
4 (i)	Computer/Laptop				

**5. Code, Manual, Standard format etc.: -**

		Total number	Bi-lingual/in Hindi	Only in English
		1.	2.	3.
(a)	Act/rule, official code/manual, procedural literature			
(b)	Standardized Format			

**6. No. of offices/sections, which are directed to work completely in Hindi under Raj Bhasa Rule 8(4): -**

- (a) Total No. of offices/wing/sections \_\_\_\_\_
- (b) No. of offices/sections directed to work in Hindi \_\_\_\_\_

**7. (a) Position of training in Hindi Language: -**

No. of officers/employees remained for training in Hindi language	No. of officers/employees trained during the year

**(b) Position regarding usage of Official Language in Training Institutes under Ministry/Department/Subordinate Institutes/offices: -**

- (i) No. of training programmes organized in whole year \_\_\_\_\_
- (ii) Organized in Hindi medium \_\_\_\_\_
- (iii) Organized in co-languages \_\_\_\_\_

**(c) Training Material**

- (i) Total number of training material prepared during the year \_\_\_\_\_
- (ii) No. of material in Hindi/Bi-lingual \_\_\_\_\_
- (iii) No. of material in English only \_\_\_\_\_

**8. Inspections regarding Raj bhasa during year**

- (a) (i) No. of sections \_\_\_\_\_
- (ii) Inspected sections \_\_\_\_\_
- (b) (i) Total no. of affiliated/subordinate offices/undertakings of public sectors /autonomous body(if any) etc. \_\_\_\_\_
- (ii) No. of inspected offices \_\_\_\_\_

**9. Publication of books etc.**

		Total number	Bi-lingual / Hindi	Only in English
		1.	2.	3.
(a)	Magazines			
(b)	Other Publications			

**10. Purchase of Hindi books (Including reading material like CD, DVD, documentary and e-book purchased under electronic medium in library)**



- (i) Total expenditure on books during the year \_\_\_\_\_  
(ii) Expenditure on Hindi books \_\_\_\_\_

**11. Work in Hindi by Dy. Secretary/equivalent and above level officers.**

No. of higher officers	No. of officers knowing Hindi	No. of persons working in Hindi from column 2		
		Above 70%	30% to 70%	Less than 30%
1.	2.	3.	4.	5.

**12. Position of posts of Hindi in affiliated/subordinate officer.**

	Name of Post	No. of Posts		Vacant from
		Sanctioned	Vacant	
	1.	2.	3.	4.
(a) At the headquarters of public sector/autonomous bodies etc. of Ministry/department/office/undertakings				
(b) Affiliated / subordinate offices / units from above (a)				

**13. Position of website**

Web Address	Partially in Hindi	Completely in bi-lingual
1	2	3

**14. Brief description of significant achievements and successful new experiments in regard to expansion of Hindi by the Department/Organization: -**

**15. Advice for effective expansion of Hindi: -**

The information as detailed above has been prepared on the basis of available records and it is correct to the best of my knowledge.

Signature of the President of Official Language Implementation Committee of the Ministry/Department/Organization

Name of President \_\_\_\_\_

Designation \_\_\_\_\_

Phone No. \_\_\_\_\_

Fax \_\_\_\_\_ No.

\_\_\_\_\_

E-Mail address \_\_\_\_\_

**Note: This report will be returned back if not signed by the President of Official Language Implementation Committee. Information should be clear and no column should remain blank.**

### 9.2.6 Official Language Implementation Committee (OLIC): -

- (a) Official Language Implementation Committee has been setup in each office under the chairmanship of the Accountant General and a quarterly meeting will be held in the month of March/June/September and December.
- (b) The main functions of this committee will be as under: -
- (i) To review the implementation of instructions of the Ministry of Home Affairs regarding training of employees in Hindi under Hindi Teaching Scheme, and
  - (ii) To ensure that appropriate numbers of employees are released for undergoing training in Hindi, Hindi type writing and Hindi stenography.
- (c) During quarterly meeting, the committee reviewed the progress about the preparatory measures; the offices are required to take measures for compliance of the provisions of the Official Language Act, 1963 as amended from time to time. It also reviews the quarterly progress report on use of Hindi. Copies of the minutes of the meeting are required to be sent to the Government of India and the Headquarters office.

(Authority: - C&AG's Endt. No. 1535-T.A.II/17-73, dated 2 September 1973; No. 2146-T.T.II/18573, dated 20 December 1973; Letter No. 547-HA/26578, dated 28 August 1980)

### 9.3 Incentive for promoting Hindi in official works: -

#### 9.3.1 Grant of lump-sum cash awards to the trainees the Hindi exam, Hindi type writing and Hindi stenography examination under the 'Hindi Teaching Scheme': -

- (a) The grant of lump-sum award to the Central Government employees on passing (i) the Hindi type writing and the Hindi stenography examinations under Hindi Teaching scheme through their own efforts, and (ii) such Hindi examination conducted by the recognized voluntary Organizations, that was recognized by the Government of India (Ministry of Education and Social Welfare) as to provide Hindi training equivalent to or higher than Matriculation Examination. The amount of cash award to be provided shall be paid at the following rates: -

I	Hindi Language Exam under Hindi Teaching	Amount of Cash Award
---	------------------------------------------	----------------------

	<b>Scheme</b>	
<b>a.</b>	<b>Prabodh</b>	
1.	For obtaining 70% or above marks	Rs.1600
2.	For obtaining less than 70% but above 60% marks	Rs.800
3.	For obtaining 55% or above but less than 60% marks	Rs.400

<b>b.</b>	<b>Praveen</b>	
1.	For obtaining 70% or above marks	Rs.1800
2.	For obtaining less than 70% but above 60% marks	Rs.1200
3.	For obtaining 55% or above but less than 60% marks	Rs.1600

<b>c.</b>	<b>Pragya</b>	
1.	For obtaining 70% or above marks	Rs.2400
2.	For obtaining less than 70% but above 60% marks	Rs.1600
3.	For obtaining 55% or above but less than 60% marks	Rs.800

<b>II</b>	<b>Hindi Typing and Stenography Exam under Hindi Teaching Scheme</b>	<b>Amount of Cash Award</b>
<b>a.</b>	<b>Hindi Typing</b>	
1.	For obtaining 97% or above marks	Rs.2400
2.	For obtaining less than 97% but above 95% marks	Rs.1600
3.	For obtaining 90% or above but less than 95% marks	Rs.800

<b>b.</b>	<b>Hindi Stenography</b>	
1.	For obtaining 95% or above marks	Rs.2400
2.	For obtaining less than 95% but above 92% marks	Rs.1600
3.	For obtaining 88% or above but less than 92% marks	Rs.800

<b>III</b>	<b>Hindi Language, Typing and Stenography exam under Hindi Teaching Scheme by own efforts</b>	<b>Lump sum award amount</b>
1.	Prabodh exam	Rs.1600
2.	Praveen exam	Rs.1500
3.	Pragya exam	Rs.2400
4.	Hindi typing exam	Rs.1600
5.	Hindi Stenography exam	Rs.3000

After passing the last prescribed examination of Hindi and fulfilling the conditions set by Official Language Department, Home Ministry, Government of India, the central Govt. Employees will be entitled to receive personal pay equivalent to an Increment for 12 months.

**Note: - Trainees who qualify the examination of Hindi language, typing and stenography with their private efforts, will be granted cash award in spite of getting 5% less marks than the set percentage. Obtained by trainees passed under Hindi teaching schemes; at the time of granting cash award other than lump-sum cash award.**

**Provided that: -**

- (i) An employee, who has already passed the matriculation or an equivalent or an higher examination through Hindi medium, or whose mother tongue is Hindi or who has been exempted from the in service training in Hindi, shall not be eligible for the grant of lump-sum award on passing any of the Hindi Examination.
- (ii) An employee who has already passed the Middle or an equivalent or / higher examination through Hindi medium, shall not be eligible for the grant of lump-sum award on passing the Hindi Praveen or Prabodh Examination;
- (iii) An employee who has already passed the primary or an equivalent or a higher examination conducted by a Board or an University with Hindi as a subject or through Hindi medium shall not be eligible for the grant of lump-sum award on passing the Prabodh Examination;
- (iv) An employee, who before joining the employment of the Government had declared that he had a speed of 25 word per minute or more in the Hindi type

writing, or who had already received training in Hindi type writing from an institution recognised by the Government and had passed a test in Hindi type writing therefrom, or from whom training in Hindi type writing is not obligatory will not be eligible for the grant of lump-sum award on passing the Hindi type writing examination.

- (v) An employee, who before joining the employment of the Government had declared that he had a speed of 80 w.p.m. or more in Hindi stenography, or who had already received training in Hindi stenography from an institution recognised by the Government and had passed a test in Hindi stenography therefrom, or for whom training in Hindi stenography is not obligatory, will not be eligible for the grant of lump-sum award on passing the Hindi stenography examination.
- (b) The other condition regarding the grant and the payment of the lump-sum award will be as follows: -
- (i) The lump-sum award shall be granted, in addition, to the operational staff, to only those employees who are posted at places where there are no training centres under the Hindi teaching scheme or where there are no arrangements for imparting training in the concerned courses.
  - (ii) The employees who pass an examination higher than the one prescribed for than as the final examination, shall not be granted lump-sum award therefor.
  - (iii) The lump-sum award shall be granted in addition to the personal pay and the cash award to which an employee may be eligible in accordance with the instructions issued;
  - (iv) For the grant of lump-sum award, the employees concerned will have to pass the prescribed examination within a period of 15 months from the date of their first appearance at the examination;
  - (v) The employees, who had at any time received training at any centre, for however small a period, shall not be eligible for the grant of lump-sum award on passing the examination. However no deduction shall be made from the lump-sum award of the operational staff, if they are otherwise eligible for it., merely because they had occasionally attended the classes of Hindi training.

(c) The employees, who prepare privately for the examinations conducted under the Hindi teaching scheme, will be provided with text-books free of cost as in the case of other trainees who attend Hindi classes

(d) These lump-sum awards shall be granted to those central Government employees, who pass the above examination held upto January 1985.

(e) The specimen of the Declaration Form, which is required to be filled in by every employee for the grant of lump-sum award and on the basis of which the eligibility of the employees for the grant of lump-sum award will be determined is enclosed with the Department O.M. No. 12013/3/76-OL (D), dated 21 May 1977.

(f) The lump-sum award shall be sanctioned and paid by the respective Departments and the expenditure on this account shall be borne by them.

(g) In the case of employees of the autonomous organisations, corporate bodies, public sector undertaking etc., the administrative departments of the Government of India concerned may suggest to such bodies to apply the scheme of lump-sum award on the same lines and sanction the same themselves. The expenditure on this account shall be met by those bodies.

(Authority: -GOI, Min. of Home affairs, deptt. Of Official Language No.21034/66/2010-O.L. (Trg.) dated 29.07.2011 vide CAG's letter No.1695-OL/27-2011 dated 16.11.2011 and GOI, Min. of Home Affairs, deptt. of Official Language No. 19011/07/2012-Central.Hindi Training Institute,dated29.08.2012 and CAG's letter No. 1729-OLO/176-2012 dated 03.12.2012)

### **9.3.2 Hindi Teaching Scheme-Personal Pay as incentive on passing the Hindi Language Exam, the Hindi type writing and the Hindi stenography examination**

After passing Hindi typing/Hindi Shabda Sansthan and Stenography examination and fulfilling the conditions set by Official Language Department, Home Ministry, Government Of India for Central Govt. Employees, Personal Pay, equivalent an Increment for 12 months will be granted individually. Those Stenographers, whose mother tongue is not Hindi, will be granted Personal Pay equivalent two Increment after passing the relevant exam.

Actual traveling expenses (to and fro) for excess distance than 1.6 Km. to reach Training Center will be reimbursed.

(Authority: - GOI, Min. of Home Affairs, Deptt. of Official Language No. 13/1/2012/1691-2390 dated 25.10.2012 vide CAG's letter No. 1729-OLO/176-2012 dated 03.12.2012)

**9.3.3 Grant of Personal pay to employee drawing maximum of their grade pay on their promotion to higher grade: -**

In the case of employees drawing maximum of their pay, the benefit of personal pay on passing various examinations under Hindi Teaching scheme should be allowed to them on their promotion to a higher grade, for the remaining period of 12 months. The rate of personal pay would be same as if the employees had not been promoted to higher post.

(Authority: - CAG's Endt. No. 282A/F-84-79/1-80 (25), dated 5<sup>th</sup> April 1980)

9.3.4 The personal pay granted as an incentive on passing the Hindi language examination, the Hindi typewriting or the Hindi stenography examinations shall be taken into account for calculating average emoluments for pensions and gratuity in case of retirement or voluntary retirement, etc.

(Authority: - G.I.MHA (DOL) letter No. 12014/2/86-ol (D), dated 29 December 1986 and CAG's letter No. 283-Audit-I/7-87/III-(530), dated 21<sup>st</sup> May 1987)

**9.3.5 Incentive Scheme for original Hindi noting/drafting in official work: -**

(i) **Scope of Scheme**-All Offices of the Central Government may introduce the scheme independently for their officer and officials.

(ii) **Eligibility: -**

(a) Officers /officials of all categories who wants to do original noting/drafting in official work can participate in this scheme

(b) Stenographers/ typists, who are covered under some other scheme for encouraging the use of Hindi in official work, shall not be eligible to participate in this scheme.

(c) Raj bhasa officers and translators who generally do their work in Hindi shall not be eligible to participate in this scheme.

(iii) **Prizes**-The following cash awards may be given to the participants every year, according to the work done by them in Hindi: -

(a) Independently for each Ministry/Department/Attached Offices of Central Government: -

First Prize	(2 Prizes):	Rs. 2000/- each
Second Prize	(3 Prizes):	Rs. 1200/- each
Third Prize	(5 Prizes):	Rs. 600/- each

(b) Independently for each Sub-ordinate office of any Department of Central Government: -

First Prize	(2 Prizes):	Rs. 1600/- each
Second Prize	(3 Prizes):	Rs. 800/- each
Third Prize	(5 Prizes):	Rs. 600/- each

(iv) **Criteria for awarding prizes: -**

(a) A total of 100 marks will be allotted for assessment. Out of this, 70 marks will be earmarked for the quantum of work done in Hindi and 30 marks for quality of noting and drafting in Hindi.

(b) A person who writes 50,000 words in Hindi in a year shall be eligible to compete for the prizes. The prizes will be awarded to the first ten persons in order to merit on the basis of the marks allotted to them by the Assessment Committee.

(c) The competitors whose mother tongue is Tamil, Telugu, Kannada, Malayam, Bangali, Oriya or Assmese may be given additional weightage up to 20%. The exact weightage to be given to an employee shall be determined by the Assessment Committee.

(d) The Competitors shall maintain a record of the words written by them every day in the prescribed proforma. Each week's record shall be verified and countersigned by the next higher officer. At the end of the year, every competitor will submit the record of his/her work done in Hindi to the Assessment Committee, through the countersigning Officer.

(v) **Composition of Assessment Committee: -**

In the attached and subordinate offices, the Assessment Committee may comprise the Head of the Department/Office, Hindi Officers and one more Gazetted Officer or Rajbhasa Adhikari. The Composition of the Evaluation Committee may be



changed to suit the availability of officers in various offices. In the office of Accountant General (G&SSA),MP,Gwalior ; the Committee has been framed as below:-

(i) Deputy Accountant General (Admn.)	Chairman
(ii) Senior Deputy Accountant General (I-C) II	Member
(iii) Welfare officer	Member
(iv) Audit Officer / Hindi Implementation Cell	Member

The duration of the committee is generally for one year.

(vi) The scheme has been introduced from December 1984 and the winners will be awarded prized on 26<sup>th</sup> January, every year. Mention of winning a prize shall be made in the service books/records of the officer/employee in a suitable form and the list of the prizewinners will be endorsed to the Headquarters' Office.

(vii) Cash Award to officers for dictation in Hindi is Rs. 2000/-.

(Authority: -CAG's Endt. No. 637Audit/27-83/1-84(75), dated 4 August 1984 and GOI, Min. of Home affairs, Deptt. of Official Language No.12013/01/2011-OL(Policy/Central Bureau of Translation) dated 30.10.2012 vide CAG's letter No. 1718-OLO/180-2012 dated 03.12.12)

**9.3.6 Grant of Hindi Incentive Allowance to stenographers and typists for doing official work in Hindi in addition to English: -**

A scheme of granting Hindi Incentive Allowance to stenographers/typists for doing official work in Hindi in addition to English was implemented from 15<sup>th</sup> August, 1983 by the Department of Official Language vide O.M.No. 14012/5576-OL(c) dated the 12<sup>th</sup> August 1983. Under this scheme, a special incentive allowance of Rs. 30/- and Rs. 20/- respectively had been allowed to English stenographers and typists for doing prescribed quantum of official work (typing on an average of 5 notes/drafts/letters in a day or about 300 notes/drafts/letters in a quarter) in Hindi also. After reconsidering this scheme, according to O.M No. 13.34/31/85-OL©, dated 16<sup>th</sup> Aug., 1987, the amount of the said incentive allowance to stenographers/typists had been increased to Rs.60/- for stenographers and Rs.40/- for typists.

2. The amount of the incentive allowance has been increased to Rs. 120/- and Rs. 80/- p.m. for stenographers and typists respectively since 1<sup>st</sup> august, 1997. The condition for grant of

the incentive allowance laid down in O.M. No. 14012/55/76-OL (c), dated 12.08.1983 will remain the same.

3. This was issued with the concurrence of the Deptt. of Expenditure vide their U.O. No. Hindi-18/Estt.-III (A)/98, dt. 16.7.98.

(Authority: - O.M. No. 13017/4/90OL(c) (Part), dated 28.7.1998)

#### 9.4 **Grant of special Casual leave to Government Servants in connection with the activities of the Hindi Parishad.**

The Government Servants may be granted special casual leave to the extent as indicated below for work connected with the various meetings of the Hindi Parishads: -

(a) In connection with the General Body meetings of the Hindi Parishad and on the occasion of its prize distribution an office bearer of the Parishad may be granted special casual leave up to the limit of 5 days in a year including the time taken on journey, subject to the condition that the special casual leave shall be confined to the day on which the meetings/ceremonies are held and the time actually taken on journey;

(b) For participating in the meetings of the Central Committees at Delhi, an office bearer traveling from and outstation may be granted special casual leave up to a limit of five days depending on the distance of his place of duty from Delhi; and

(c) Office bearer working in the Central Secretariat at Delhi and going to different places for attending the activities of the Hindi Parishad other than those mentioned in (a) and (b) above, may be granted special casual leave up to a limit of 20 days in a year for the outward and return journey subject to the condition that: -

(i) The special casual leave granted shall be restricted to the time actually spent on the journey; and

(ii) For reckoning the 20 days limit such special casual leave as may have been taken in terms of (a) and (b) above shall be taken in to account.

The total special casual leave to an individual during any one year for any of the purposes mentioned in (a) (b) and (c) above or for all the purposes taken together, shall not exceed 20 days.

(Authority: - CAG's Endt. No. 746-Audit/84-76, dated 27 July 1976)

## 9.5 Financial literature award scheme/ Vittiya Sahitya Puruskar Yojana: -

9.5.1 (i) The Scheme has been introduced to encourage preparation and writings of standard original Hindi books on financial subjects.

(ii) The awards to be given under the scheme are as follows: -

First Prize	Rs. 5000 (Rupees five thousand only)
Second Prize	Rs. 3000 (Rupees three thousand only)
Third Prize	Rs. 2000 (Rupees two thousand only)

(iii) **Award Year**

A financial year will be treated as the year of award. The books submitted for consideration for grant of an award in a particular year of the award should have been written /published in the preceding financial year. Under this scheme, books will be accepted upto 30 June of the year of the award.

(iv) **Evaluation of books: -**

(a) The books received for consideration for the award under the scheme will be first sent to Evaluation Committee of experts for evaluation, constituted every year by the Ministry of Finance.

(b) The Evaluation Committee will assess the books received on the basis of their priority and will send recommendation to the Secretary of the Award Committee with the name of the author of book in the same order upto the indicated date and also return all the copies of book/manuscripts which were sent to them.

(c) The evaluation Committee will, if satisfied, in the case of books which are not recommended for any award, that sustained efforts have been made in writing the book (s) in Hindi, recommend payment to the extent Rs.200 per book as compensation for the expenditure incurred by the writer on typing/publishing such books.

(d) The report submitted by the Evaluation Committee will be placed before the Award Committee. The awards Committee will consider the suitability of the book for the purpose of granting the award on the basis of the reports submitted by the Evaluation Committee. Books, considered for the purpose of award will not be

considered again for the grant of award. If the Evaluation Committee does not find any book worth granting award, during the year, no award will be given during that year.

(v) Announcement of the grant of award: -

The names of the writer winning the awards will be announced through leading newspapers and magazines. All individuals competing for awards will be intimated separately about the results. If the book winning the award is written by more than one writer, the amount of award will be shared equally by all of them.

(Authority: - G.I.MF DOR. OM No. E. 110/17/45/79-OL, DATED 27 September 1985)

#### 9.6 Scheme for granting awards on original Hindi on financial subjects: -

9.6.1 (i) A Scheme called 'Vitya Mantralaya Ardha Varshik Nibandh Pratiyogita' has been introduced to encourage the staff to write original articles on financial matters in Hindi, with a view to popularizing the use of Hindi in official work.

(ii) Employees working in IA&AD are eligible to compete for the awards under the scheme.

(iii) Awards will be given for original articles written in Hindi on the following subjects:

-

(1) Direct Taxes (2) Indirect Taxes (3) Banking (4) Life Insurance (5) General Insurance (6) Currency and coinage (7) Public Finance (8) Exchange Control (9) Sales Tax (10) Narcotics (11) Gold Control (12) Foreign Trade.

**Note:** - Articles on other financial matters not specifically mentioned above will also be considered.

(iv) The award money to be distributed under the scheme has been revised as follows: -

First Prize	Rs. 500 (Rupees Five Hundred Only)
Second Prize	Rs. 300 (Rupees Three Hundred Only)
Third Prize	Rs. 200 (Rupees Two Hundred Only)

(v) Awards will be given twice in a year. For this purpose, the period from April to September and from October to March each year will be treated as award period.

The articles submitted for consideration for grant of an award in a particular award period should have been written /published, in the previous award period. Under this scheme, article will be accepted up to 31<sup>st</sup> October and 30<sup>th</sup> April respectively. The article should not normally exceed 2500 words and be submitted in six copies.

- (vi) The articles received for consideration under the scheme will be sent to an 'Evaluation Committee' for evaluation. The Evaluation Committee is to be reconstituted every year.
- (vii) If the Evaluation Committee does not find any article worth granting award during a year, no award will be given during that year. If any article has already been awarded elsewhere, that article will not be eligible for an award under this scheme. The Competitor will have to furnish a certificate in this regard to the department of revenue while submitting his entry.

(Authority: - GOI, MOF. (DOR) Resolution No. e-/11017/45/79/OL dated 27 September 1985. GI MOF (DOR) O M No. 11017/7/10/87/RE/ dated 25 May 1987 and C&AG's letter No. 394/Hindi Sumbhag/61-85, dated 21 July 1987)

#### 9.6.2 (i) **Indira Gandhi Rajbhasha Shield:**

According to the policies of directive principles of Govt. of India, Indian Audit and Accounts department provide departmental shield every year to those subordinate offices which perform best in review of official language progress and publication accordingly. For this all heads of the department at the end of financial year should provide nomination for official language shield for the progressive use of Hindi and related data of his office will be arranged to send to headquarter. Headquarter issued guidelines in this regard from time to time.

2. Official Language Shield reward is only for offices of head of the department.
3. Criteria for evaluation of shield and information related proforma is given in **Annexure- 'A'**.

(Authority: -CAG's letter No.536-O.L./142010 dated 23.3.2012)

**Annexure 'A'**

[Referred to Para 9.6.2(i)]

**Details of work from.....to.....for Official Language Shield Year.....**

Name of Office:

## 1. Answer of letters received Hindi:

Total No. of letters received in Hindi	How many have been answered in English

## 2. Use of Hindi in correspondence:

Total No. of letters send	No. of letters send in Hindi

## 3. Organized workshops

How many hours spend in workshops during the year? :-

## 4. Is the office notified under Official Language Rule 10(4)? :-

## 5. If yes, then whether orders issued under Rule 8(4)? :-

(Copy of orders should be enclosed)

## 6. Knowledge of Hindi: -

	Officers /employees	Typist	Stenographer
(a) Total no.			
(b) No. of the persons knows Hindi Language/Hindi Typing/Stenography			

Note: - This information may be furnished on the basis of quarter ended on March.....

## 7. Documents issued under Section 3(3) of Official Language Act 1963: -

Total no. of issued	Issued only in English

## 8. Hindi inspection of branch offices/sections: -

(a) No. of subordinate offices/sections	
(b) How many Hindi inspections done during the year	

## 9. Publication of Hindi magazine:

Name of magazine	No. of editions published during the year	Whether the magazine is published Monthly/quarterly/Half yearly of yearly

## 10. Meetings of Official Language Implementation Committee:

No. of meetings held during the year	Dates

## 11. Expenses incurred on the purchase of books (except reference books):

(a)	Total expense incurred on the purchase of books (Hindi-English) (except reference books)	
(b)	Expense incurred on purchase of Hindi books from (a)	

## 12.

(a)	Prescribed percentage for correspondence in Hindi as per annual programme	
(b)	Percentage of correspondence actually done in Hindi	

Signature of head of department/office

### **Valuation for bestowal of Rajbhasa Shield**

1. Answer of letters received in Hindi (Zero for violation)	10
2. Hindi correspondence	25
(As per ratio of Hindi letters from all letters)	
3. Compliance of Section 3(3) (Zero for violation)	10
4. Notified under rule 10(4)	10
5. Specified under rule 8(4)	5
6. Trained staff and stenographer	5
7. Organisation of workshops (4 workshops for 120 hours)	10
No marks provided for workshops in offices of region 'A'	
8. Inspection of offices/sections (target 25%)	10
9. Publication of Hindi magazine- 10 marks for quarterly and 5 marks	10
Half yearly/yearly (as per standard of magazine)	
10. Organization of meeting of official language implementation	5
Committee (Full marks for 4 meetings)	
11. 10% marks of obtained marks (upto 10 above) as bonus	Total 100
will be granted for 50% expense on purchase of Hindi	Maximum <u>10</u>
books in total expense.	110
12. Offices of region 'B' and 'C' making Hindi correspondence	11
upto set target will be granted 10% marks of obtained marks	
(upto 11 above).	
	<u>121</u>

#### 9.6.2 (ii) **Indira Gandhi Official Language Award Scheme for writing fundamental books in Hindi: -**

##### **Eligibility and Conditions: -**

- (i) Under the scheme only those books in Hindi which are original work of the authors are accepted. Translated books are not accepted.
- (ii) Under the scheme, period for publication of book will be declared every year. Manuscript is not accepted.
- (iii) The books awarded previously by any organization will not be eligible for the award.
- (iv) The author must be a working/retired officer/employee of the Ministries/ Departments/ their attached/ subordinate offices, Public Sector Undertakings of



Central Govt., Nationalized Banks/Financial Institutions of the Central Government and Autonomous Bodies, Universities/Training Institutes owned or controlled by the Central Government.

- (v) Thesis for Ph.D., Manuals, glossaries, memoirs, poems, stories, dramas, novels etc. are not to be accepted under this scheme.
- (vi) The book should contain at least 100 pages.
- (vii) The book should not be a textbook of curriculum of any educational or training institute.
- (viii) The book should be the original work of the author and does not violate the copyright of any other author under the Copyright Act (as amended) 1997.

**Procedure for sending the entries**

- (i) The author should send his/her entry/entries along with proforma given at **Annexure 'B'**.
- (ii) The attestation and recommendations by the head of department/office of the in-service/retired officer/employee. In the prescribed Proforma as at **Annexure 'C'**.
- (iii) Three copies of the book invariably be sent with each entry.
- (iv) All entries must reach this Department latest by prescribed date. Entries received after the prescribed date shall not be entertained.
- (v) Books received under this scheme will not be returned and no interim inquiry will be entertained.
- (vi) Entries may be sent at the following address: -

**Deputy Director (Implementation),  
Implementation-2, Department of Official Language,  
Ministry of Home Affairs,  
B Wing, 4<sup>th</sup> Floor, NDCC-2 Building, Jai Sing Road,  
New Delhi-110001**

**Award Money: -**

The following awards are given under the scheme: -

- |                   |   |                                          |
|-------------------|---|------------------------------------------|
| First Prize       | - | Rs. 40,000, a Certificate and a Memento. |
| Second Prize      | - | Rs. 30,000, a Certificate and a Memento. |
| Third Prize       | - | Rs. 20,000, a Certificate and a Memento. |
| Consolation Prize | - | Rs. 10,000, a Certificate and a Memento. |

**Evaluation Procedure of Books: -**

Books are evaluated by a committee under the chairmanship of an renowned scholar of Hindi. The details of criteria are given at the website of Department of Official Language.

Information about this scheme is also available on website <http://www.rajbhasha.gov.in> and <http://www.rajbhasha.nic.in>.

(Authority: - GOI, Min. of Home affairs, Deptt. Of Official Language No.12011/01/2012-O.L. (Impl.-II.) dated 19.09.2012 Vide CAGs letter No. 1598 OL/175-2012 dated 23.10.2012)

**Annexure 'B'**

(Referred to Para 9.6.2(ii) of this manual)

**INDIRA GANDHI OFFICIAL LANGUAGE AWARD SCHEME  
FOR THE YEAR ..... FOR WRITING ORIGINAL BOOKS IN HINDI**

- (i) Name of the Author.....
- (ii) Designation/Former Designation.....
- (iii) Name of the office or former office.....
- (iv) Name of Concerned Ministry/Department.....
- (v) Full Mailing Address of the Author (Including Pin code).....  
.....  
.....
- (vi) Phone No. With STD Code/Fax  
.....
- (vi) E Mail Address of the Author.....  
.....  
.....
2. Name of the book  
.....
3. Subject matter of the book  
.....
4. Name & address of the Publisher  
.....
5. Year of publication:.....Month.....
6. I \_\_\_\_\_ Son/Daughter of Sh. \_\_\_\_\_ have been *working in/retired* from the office .....of central government or under the central government, hereby certify that the book is my original work and does not violate the copyrights of any other author under the copyright act (as amended), 1997.

Dated:

.....

Author

Signature of the

(\* Strike which is not applicable)

**Annexure 'C'**

[Referred to Para 9.6.2(ii) of this manual]

**ATTESTATION & RECOMMENDATION MADE BY THE  
MINISTRY/DEPARTMENT/ ATTACHED/SUBORDINATE OFFICES ETC.**

The above mentioned work has been found suitable and is hereby recommended on the basis of the facts and relevant record submitted by the writer for considering it for Indira Gandhi Official Language Award for the year ..... for writing original books in Hindi.

2. This is the first/second/third/fourth book recommended by this Ministry / Department / Office for the year ..... so far.

3. The above mentioned book has not been recommended earlier under Indira Gandhi Award Scheme for writing original books in Hindi.

Dated:

Signature with Seal of Chairman,  
Official Language Implementation

Committee

Name.....

Designation.....

Ministry/Deptt./Office/Institute.....

Phone/Fax No.:

.....

**9.7.1 Grant of honorarium/ remuneration to the instructors: -**

The departments may conduct Hindi workshops according to their convenience. Rates for honorarium/remuneration for lectures by Central Govt. officers/employees and guest spokesmen will be as under : -

- (i) For Central Govt. Officer/employee Rs.500/- for session of 75 minutes. But not more than Rs.5000/- in a year to any one spokesman.
- (ii) For Guest Speaker other than Central Govt. officers/employees Rs.1000/- for session of 75 minutes. Condition regarding limit for Rs.5000/- in a year will not be applicable.
- (iii) These rates are applicable from 22.07.2011.

[Authority: - GOI, Min. of Home affairs, deptt. of Official Language No.21034/11/2010-O.L.(Trg.) dated 22.07.2011 vide CAG's letter No.1202-OLO/53-2010 dated 04.08.2011]

**9.7.2 Grant of honorarium for translation from English to Hindi and vice-versa: -**

Due to excess work of translation may not be completed by translator, should be getting done by other personnel. Rates for translation from English to Hindi and vice-versa are given below: -

- (i) Rs. 95/- per 1000 words for translation from material of general nature.
- (ii) Rs. 100/- per 1000 words for translation regarding technical type as Manuals, Rules book etc.
- (iii) Translation work may be done by officers/employees of our / another office but not by private person. It would be pertinent to make a panel of eligible personnel in every office for this.
- (iv) Translation work may be done by retired eligible govt./private personnel for payment at the above rates after making a panel.

(Authority: -GOI, Min. of Home affairs, Deptt. Of Official Language No.13017/1/2010-O.L. dated 21.07.2010 vide CAG's letter No.1228-OLO/53-2010 dated 09.08.2010)

**9.8 Town Official Language Implementation Committee (TOLIC): -**

The decision to setup *Town Official language Implementation Committee* in the towns' having 10 or more offices of the Central Government was taken vide Department of Official Language's OM No.1/14011/12/76-O.L.(Impl.I) dt. 22.11.1976, the senior most officer of the Central Government in the town, is generally designated as the Chairman of this Committee. In the compliance of Letter No.19/02/R.I.O.Bhopal/404, dt.18.6.2004 from Dy.Dir (Impl.), Regional Implementation Office, Deptt. of official language, Min. of home affairs, GOI, Bhopal; Post of Chairman and Secretary in Gwalior was transferred to O/o AG(Audit)-I, Gwalior from O/o PAG(A&E)-I, Gwalior in the March 2005. Principal Accountant General (General & Social Sector Audit), MP, Gwalior is now **Chairman** of this Committee in Gwalior and Post of **Secretary** is designated to DAG(Admn.),O/o PAG(G&SSA)MP, Gwalior.

9.8.1 (i) **Functions of the Committee are mainly as under: -**

- (a) To review the position regarding implementation of the Official Language Act/Rules and the orders issued by the Government of India to promote the use of Hindi in official work and implementation of the annual program is pertaining to the use of Hindi.
- (b) To discuss the measures for promoting the use of Hindi in the offices of the Central Government located in the town.
- (c) To review the position regarding availability of reference literature in Hindi, Hindi typewriters, typists and stenographers etc.
- (d) To discuss the problems relating to training in Hindi, Hindi typing and Hindi stenography.

(ii) **Meeting to be held twice in a year**

The meeting of the Town Official Language Implementation Committees will be held twice in a year at the interval of 6 months and the information in this regard may be sent to the department of official language, members and Regional offices, at least one month in advance.

(iii) **Information from other Central Govt. offices to Chairman**

All the offices of the Central Govt. located in the town would send the information regarding the progress made in implementation of the Official Language Act, Rules and the orders issued in this regard from time to time, to the Chairman of the Committee in the prescribed proforma in duplicate a week before the meeting. One copy may be sent to the Department of Official Language.

(iv) **Items for special discussion in the meetings**

Items of agenda for special discussion are mentioned below: -

1. List of Central Govt. Offices/Undertakings, Nationalized Banks located in the town.
2. Agenda items.
3. Confirmation of the minutes of the last meeting.
4. Action taken on decisions arrived at in the last meeting.
5. Review of the figures sent by various offices keeping in view the prescribed targets for the following points: -
  - (a) Knowledge of Hindi of the employees and their training.
  - (b) Position of Hindi typing/stenography.

- (c) Position of Hindi typewriters.
  - (d) Position of documents issued under section 3(3) of the Official Language Act.
  - (e) Position of letters received in Hindi.
  - (f) Position of correspondence
  - (g) Position regarding Hindi workshop.
  - (h) Position of Hindi posts.
  - (i) Position of material being used in offices-forms, stamps, nameplates etc.
6. Position regarding Hindi Day/Week and other Hindi competition during the year.
  7. Position regarding compliance of the Annual Program.
  8. Any other item with the permission of the Chairman

It is requested that above facts should be kept in mind while preparing agenda in future for that the discussions regarding progressive use of the Official Language Hindi in the meeting could be result-oriented.

(Authority-OM No.12024/9/89 O.L.(B-2), dated 20.12.1989)

#### **9.8.2 Determining of criterion for the awards to be given to Town Official Language Implementation Committees for outstanding performance towards the progressive use of Official Language Hindi.**

Town Official Language Implementation Committees had been set up in various towns of the country in order to increase the progressive use of Hindi in Central Government Offices/Undertakings/Banks etc. These Committees are contributing a lot towards increasing the progressive use of Hindi. With a view to organize the meetings of these committees in an effective manner and to create a healthy sense of competition such Town Official Language Implementation Committees, who make special efforts to increase the progressive use of Hindi are given awards in the Regional Official Language Conference. These awards are given after keeping in view the facts that such as: timely holding meetings, result-oriented discussions in the meeting, proper follow up action on decisions taken in the meeting and creating favorable ethos for accelerating the progressive use of Hindi.



The following criterion has been fixed for determining the awards to be given to Town Official Language Implementation Committees: -

Sl. No.	Items	Marks
1.	Holding of Meetings by the Committee (Two meetings during a year regularly, according to the calendar)	15
2.	Discussion on Agenda [According to the guidelines issued by the Department of Official Language (HQ)]	10
3.	Timely issue of Minutes of the Meeting	10
4.	Review of Quarterly Progress Reports in the meeting (No. of Reports/No. of Offices and discussions in the context of achieving the targets of the Annual Programme)	15
5.	Participation by member-offices/Administrative Heads of Offices in the meeting	20
6.	Follow-up Action on the Minutes of the Meetings	10
7.	Other activities performed by the Committee like: Organizing of Hindi contests, Hindi day celebrations and publication of Magazines etc.	20
Total		100

(Authority: - OM No. 12024/1/91-O.L (B-II), dated 22.4.1991)

### 9.8.3 Fixation of Marks for Regional Official Language Conference Awards: -

On the occasion of Regional Conferences, Central Government Offices, Banks and Public Sector Undertakings are awarded for their outstanding work in Hindi. The following marks have prescribed for various items on the basis of which these awards will be decided: -

Sl. No	ITEM	MAX. MARKS
1.	Training	30
2.	Reply of letters received in Hindi	20
3.	Compliance of Section 3(3)	20
4.	Correspondence in Hindi	60
5.	Specified under rule 8(4)	10
6.	Organization of Hindi Workshops	15
7.	Availability of Mechanical Facilities in Devnagri	20
8.	Compliance of Rule 11	10
9.	Any other specific efforts-Magazine, Hindi Week etc.	15
	Total	200

(Authority-OM No. 20002/5/91O.L.(B01), dated 2.5.1991)

#### **9.8.4 Reimbursement of expenditure to be incurred on the meetings of Town Official Language Implementation Committees.**

An amount of Rs.10000/- per annum (Rs.5000/- per meeting) will be sanctioned to the Town Official Language Implementation Committee, Gwalior for reimbursement of expenditure to be incurred on the meetings.

(Authority: -GOI, Min. of Home affairs, Deptt. Of Official Language No.12024/16/2011-O.L. (Impl.-2), May2012)

#### **9.8.5 Invitation to the officers of Central Hindi Training Institute/Sub-Institutes and Central Translation Bureau in the local meetings of TOLIC.**

In the local meetings of TOLIC, apart from the officers of Regional Implementation Offices, the officers of Hindi Teaching Scheme, Central Hindi Training Institute and Central Translation Bureau shall also participate as members. The Chairman of all TOLICS may invite the officers of these institutes/bureau as members in the half-yearly meetings of the committee.

(Authority-OM No. 12024/8/95O.L.(Impl.-1), dated 16.6.1995)

## **Chapter-X**

### **Training and Examinations**

#### **10.1 Training**

##### **10.1.1 Training classes for candidates of Section Officers Grade Examination (ordinary Branch)**

- (i) The syllabus for each subject in Part-I/Part-II of the Section Officer Grade Examination (ordinary branch) has been split up into topics and the optimum number of lectures to be given on each topic has been laid down by the headquarters office. In determining the total number of lectures on all subjects, the prescribed period of pre-examination training has been kept in view. The lectures on each subject have to be distributed among more than one faculty in order to secure intensive treatment of the respective topics made each subject.
- (ii) The lecture session should be of a minimum duration of 75 minutes. The timings of the training classes should be so fixed that the classes fall within office hours and outside office hours, subject to marginal adjustment to the extent found necessary. The training modules should provide for practical exercises, tests and assessments. The respective faculty members handling each topic should hold the tests and exercises. The performance of the candidates should be discussed during the revision session. The training faculty would be entitled to the prescribed honorarium.
- (iii) The optimum number of lectures on each topic can be modified in terms to suit the local requirement, subject to the prescribed ceiling.
- (iv) The topic should be allotted to selected Audit Officers/Assistant Audit Officers as the case may be, who are known to be especially proficient in the respective topics.

(Authority- C&AG'S letter No. 619-C & M/8184, dated 16 July 1984)

- 10.1.2 The Training in Public Works Divisions to the candidates appearing for the first time in Part II examination has been reduced from 3 to 2 weeks. The training will be monitored and supervised by an Audit Officer or Senior Section Officer/ Assistant Audit Officer who will accompany the trainees to the public works etc. divisions, explain to them the accounting records and regulations relating to initial account of each stores, works etc. in divisional offices. Where the number of candidates is large, this training should be arranged in batches. The training will have to be confined to Public Works

divisions located at the stations where the Accountants General's offices are situated. The candidates appearing for the first time in Part II of the examinations will be attached to works Audit Section for a period of 4 weeks where training in W.A.D. sections shall be given attaching them to work in the central sections for about a week in (a) Project or Irrigation divisions, (b) Building and Roads divisions and (c) two weeks in works miscellaneous section and other accounting section,. If there is any scope for imparting training on costing methods or costing procedures in any commercial undertaking or State Corporation, the candidates may be attached to these enterprises for one week practical training but this periods will have to be adjusted within the overall time of 4 weeks specified for works training. The total overall training in Public Works divisions, works Audit Section and Commercial Audit will be 6 weeks. Training classes will have to be organized by selected faculty and their duration arranged.

(Authority- C&AG'S letter No. 499-C & M/5-82, dated 27 May 1982)

### 10.1.3 Honorarium for delivering lectures to the candidates of Section Officers Grade

#### Examination (SOGE):

Rates of honorarium for delivering lectures in connection with training programmes at Regional Training Institutes, Regional Training Centers, Training Centers and for in-house training in field offices as shown below: -

Sl. No.	Institutes	Rates for a lecture/session of 75 minutes duration	
		Existing	Revised
1	At Regional Training Institutes, Regional Training Centers and Training Centers:		
	(i) For Guest Faculty from IA&AD (ii) For expert guest faculty outside IA&AD for specialized lectures.	Rs. 200/- Rs. 200/-	Rs. 300/- Rs. 400/-
2	In-house training in field offices:		
	(i) For Guest Faculty from IA&AD (ii) For expert guest faculty outside IA&AD for specialized lectures.	Rs. 150/- Rs. 200/-	Rs. 250/- Rs. 400/-

The outside guest faculty for specialized lectures shall be paid the higher rates of honorarium from the new head of account "Professional services".

**Revised rates of honorarium will come in to force from 01.09.2006.**

(Authority-C&AG's Circular No. 24/NGE/2006 NO. 398/NGE (Entt.) /54-2002 dated 22.08.2006)

**10.1.4 Section Officer Grade (Commercial Audit) examination- theoretical/practical training of candidates: -**

- (i) Persons working in all branches of the IA&AD, who fulfill the condition of 3 years service as prescribed in Para 200 of C&AG's MSO (Admn.) Vol.-I has been allowed the option to appear in Part I of the COMMERCIAL SOGE. Such candidates are required to undergo theoretical and practical training as prescribed in Para 203, 204 and 219 of the Manual before they are eligible to take the examinations (Part-I and Part-II). The theoretical training for candidates of Audit Offices, appearing in Part I of SO Grade (Commercial) Examinations as provided in Para 203 of C&AG's MSO (Admn.) Vol.-I may be imparted in Civil Audit Offices, where the training arrangement exists. In the case of civil Accountants General offices, where the number of candidates for Part I of the examination is not large, the training may be arranged in local commercial Audit Office.

The Practical training of such Part-I candidates under Para 219 of C&AG's MSO (Admn.) Vol.-I may also be arranged by the respective heads of offices in consultation with the Civil Accountant General Offices. As regards Part II candidates, the training in Government companies etc. may be arranged in consultation with the director of Commercial Audit/ Accountant General on the times of arrangements prescribed vide Para 2(b) of Headquarters office letter No. 476-Exam/5-78, dated 11 August 1978 for Part I qualified candidates of other branches.

(Authority- C&AG's Cir. letter No.515-Exam/37-80, dated 28 May1980)

- (ii) The Divisional Accountant, who apply for part I of the SO Grade (Commercial) Examination need not be required to undergo practical training in Public works divisions as they have already undergone practical training in Public works divisions during their probation / training. Such candidates would however, be required to complete the prescribed course of practical training in treasury as prescribed under Para of MSO (Admn.) Vol.-I.

(Authority- C&AG's Cir. letter No.887-Exam/64-80 (K.W.). dated 30 Aug.1980)

**10.1.5 Intensive coaching scheme for candidates appearing in SOGE Part II (Commercial audit): -**

The intensive coaching scheme is extended to Part II (Commercial Branch) examination candidates. The scheme envisages coaching to the candidates in the following four subjects of SOGE Part II: -

- (1) Mercantile Law and company Law;
- (2) Advanced Book-Keeping;
- (3) Audition; and
- (4) Cost Accounting and Factory Organization.

A training cell, consisting an Audit Officer (Commercial) and an AAO (Commercial) is to be opened. The trainees of the O/o the Accountant General (Audit)-I & II Madhya Pradesh, (Gwalior, Bhopal) and O/o the Accountant General, Maharashtra, Nagpur, the training would be managed at Gwalior centre. The coaching staff will deliver lectures for one hour and there will be a tutorial of one hour. These classes are normally held outside office hours but where circumstances warrant, these can be held within the office hours in the afternoon. The coaching staff would also prepare one question paper on each of the four subjects for being answered by the candidates within a specified time.

While all the candidates will thus take advantage of the assignments in the form of question papers, the benefits of lectures/ tutorials at the proposed centers will not be made available to-

- (i) Candidates posted in the Resident Audit parties, away from the coaching center and
- (ii) Office of the Accountant General etc. located away from coaching centers.

Lectures by selected officers (on payment of honorarium) can be arranged for the candidates in the offices of Accountants General, located away from the coaching centers.

A Part-I passed candidates, has to complete the training in selected government factories, Industrial and commercial organization and statutory corporations for 3 months before appearing in Part II (Commercial) Examination. The training cell is to be manned by a suitable Audit Officer and the existing strength, having regard to their academic career, aptitude, experience, etc.

(Authority- Addl. Dy. CAG's (Commercial) letter No.107-Aarg ©/23/78, dated 31 July 1978)

**10.1.6 Training in Treasury and Public works divisions for candidates appearing in SO grade Part I examination (Commercial): -**

Practical training for two months in a Treasury prescribed in note (b) below Para 219 of MSO (Admn.) Vol.-I has been dispensed with for part I candidates of SO grade Examination (Commercial Audit Branch) and similarly the practical training for 6 weeks in public works accounts. The persons are to be attached to a Public works division for 2 weeks, works Audit Sections for 3 weeks and in commercial organization for one week.

(Authority- C&AG's letter No.1082-O&M/131-83, dated 27 Dec.1983)

**10.2.1 Training of Assistant Audit Officer for Revenue Audit Examination: -**

The number of lectures to be arranged is indicated below: -

<b>Subject: Audit of</b>	<b>Total Number of lectures</b>	<b>Maximum number of lectures by AAO (Audit)</b>	<b>Maximum number of lectures by Audit Officers</b>
Income tax, Wealth tax, gift tax and Estate Duty.	34	17	17
Central Excise	18	9	9
Customs	18	9	9
State Receipt	18	9	9
<b>Total</b>	<b>88</b>	<b>44</b>	<b>44</b>

In addition, 6 lectures may be arranged to deliver by the officers of the Income Tax department preferably of the level of IAC (Audit) or Senior Income Tax Officer (Audit).

At least half the number of lectures and especially those on important topics should be delivered by experienced IA&AS or Audit Officers. The remaining lectures may be delivered by Assistant Audit Officer (Audit). The group officer should select such persons for giving lectures, as have actual audit experience and not mere bookish Knowledge. Where IA&AS officers with experience in receipt audit work are available, they should deliver lectures in preference to Audit Officer/ Assistant Audit Officer. The training is intended to add to the number of staff who can do such audit as is productive of audit paragraphs and not merely to enable staff to gain increments by passing examination.

A list of topics on which lectures may be delivered, indicating those, which should preferably be delivered by Audit Officers, is given in Annexure II to V.

The training classes may be held once a year well in advance, so that the training can be completed at least one month before the commencement of the examination. The duration of each lecture should i.e.1-1/2 hours. The number of trainees in any batch should

not be less than 10 or more than 40. Where the number of trainees is less than 10, the headquarters office may be approached for approval. The training classes may be held outside office hours and the Assistant Audit Officers and Audit Officer or IA&AS officers selected for delivering lectures and the officers from the Income Tax Department may be paid honorarium at the prescribed rates.

(Authority- C&AG's letter No.712-RA. IV/ II (ii)-84/group I, dated 11July1984)

#### **10.2.2 Arrangement for training of Assistant Audit Officers (other than civil) in Income Tax (Paper-I) of Revenue Audit Examination: -**

- (i) Training will be in the form of a concentrated full time course spread over a period of 10 working days consisting of 25 lectures on the topics listed in Annexure-VI.
- (ii) Director of Audit, Central Revenues, New Delhi will arrange the training, which is nearest in the case of the candidates of this office.
- (iii) In the case of Assistant Audit Officers on deputation/ Foreign Service, training may be imparted if it is found administratively convenient to accommodate them and if the person(s) can, by arrangement with the borrowing department, be relieved without financial liability to our department. In case, the Asstt. Audit officer is on deputation takes leave to enable him to undergo training courses; he may be allowed to attend the training classes and to appear in the examination. In case an Assistant Audit officer is on deputation to a place other than the Headquarters of his parent office/sub- ordinate office; he may be given training at any of the nearest training center.
- (iv) As soon as the intimation about holding of the Revenue Audit examination is circulated by the Headquarters office, names of the trainees are to be intimated to the concerning audit offices nominated for conducting the training classes, who in turn would decide the dates of training. The training is to be arranged in such a way that it is completed at least two months before the commencement of the examination.
- (v) If the number of trainees at any center exceeds 60 (sixty), the training may be arranged in two batches. In case, the number of trainees is less than 10, the Accountant General responsible for conducting the training, may refer the case to Headquarters office for approval. If the number is just one or two, the nearby center at which trainees can be diverted may also be suggested.



- (vi) The training will be given by an Audit Officer/Assistant Audit Officer/ Section Officer (audit) may be nominated by the Accountant General. They will deliver lectures in addition to their normal duties. Since this is whole time training, the Audit Officer will be in-charge of the training classes.
- (vii) The Audit Officers and Assistant Audit Officers/ Section Officers (Audit) who are deputed to deliver lectures will be entitled to honorarium at usual rates.
- (viii) The trainees who have to proceed for this training to a center at a place other than their headquarters will be entitled to travelling allowance as for a journey on tour. The period of training will be treated as duty in all cases.
- (ix) At the end of training, the Accountant General in-charge of the training will inform the Heads of offices concerned about the completion of the training of the candidates to enable the letter to certify about the candidates eligibility to sit for the examination.

(Authority- C&AG's letter No.460-Rec. Audit-IV/31-83/Group-I, dated 26 May1984)

- (x) Section Officers (Commercial) on probation are not eligible to appear in the Revenue Audit Examination for Section Officers (Commercial) Audit Branch unless they have completed one-year service as regular Section Officer.

(Authority- C&AG's letter No.860-Exam. /39-83, dated 4 Aug.1983)

#### 10.2.3 Training of S.O. grade part-I passed Auditors in Public Works Accounts: -

Section Officer grade Part I examination passed Auditor/Senior Auditors, who have worked as unqualified Divisional Accountants for three months or more, may be treated to have been exempted from undergoing the Public Works Accounts training before taking Part II of the Section Officer's Grade Examination.

(Authority- C&AG's letter No.1475-NGE-II/ 83-70, dated 19 August 1970)

#### 10.3 Training of Auditors in General and social sector audit office: -

- (i) The Accountant General will make necessary arrangements for training of Auditors (both direct recruits and departmental promotes) in the different types of work on which they will be engaged in the Audit Office. This training should be whole time spreading over a period of 3 months and should follow the syllabus prescribed for the departmental examinations. The trainees should receive the lectures in the fore noon on the various topics included in the syllabus under Government Accounts Service Regulations and different types of expenditure audit, followed by coordinated practical

lessons in the afternoon. The training officer should demonstrate the actual process of audit of different classes of bills, documents, registers etc. as also the application of service rules with reference to the vouchers and documents obtained from the section. As part of this practical training, the trainees should be taken whenever possible to a local treasury, Public works division or Forest Division so as to give them an idea of initial accounts kept in these offices.

- (ii) As regards Revenue audit training, the duration and the pattern of theoretical examination, as was in vogue in the earlier system may continue to be followed but the training should be arranged within the overall period of 3 months. In case, where the regular training officer is not proficient in Revenue Audit, another officer having the required experience may be selected for limited period/ duration and may be paid honorarium at the same rates as prescribed earlier, when the system of separate revenue Audit Examination was in vogue.

The faculty members nominated for giving lectures to candidates appearing for Section Officer's Grade Examination may be paid honorarium at a uniform rate of Rs.40 per lecture of lectures concerned. Three lectures each by the Assistant Commissioner and Income Tax Officer may also be arranged by the Accountant General as in the past. The overall allocation of the duration of training in different branches of revenue audit may be as under: -

Income Tax (including Wealth Tax Gift Tax, Estate Duty)	2 weeks
Central excise	2 weeks
Customs	2 weeks
Sales Tax and other state Receipt	2 weeks
	8 weeks
(48 session)	

There can be a situation of persons having already been given the training prescribed for auditors in the earlier set up but who are yet to receive training in Revenue Audit. In such cases, training may be arranged for them in revenue audit separately.

(Authority- C&AG's letter No.398-O&M/ 83-84, dated 14 May 1984)

#### 10.4 Training in Regional Training Institute (RTI): -

RTIs were designated as ‘Centers of Excellence’ in 2002 with the objective of establishing an institutional linkage for issues being deliberated upon in various working groups, research projects and committees of INTOSAI, ASSOSAI, UN Panel of Auditors, etc.

RTIs / RTCs were re-designated as “Knowledge Centres” instead of as “Centres of Excellence” The RTIs/RTCs will focus on knowledge in a designated field of specialization. The areas of specialization would include both sectors specific knowledge and auditing methodologies. The RTIs/RTCs would keep themselves abreast of the developments in the field of auditing methodologies/domain knowledge and develop/modify the courseware to disseminate the same to the field offices under their jurisdiction.

Deputy Comptroller and Auditors General of the respective wings at Headquarters will be the ‘**Mentors**’ of RTIs/RTCs and provide them guidance and leadership in respect of domain specific knowledge and courses. Directors General and Principal Directors at Headquarters will act as ‘**Nodal Officer**’ and specify the expectations from the RTIs/RTCs. Principal Director (PPG) will be the Nodal officer as far as auditing methodologies are concerned and Director General (IR) will provide relevant information regarding internationally accepted best practices and new developments in the field of Professional practice.

Revised distribution of areas of specialization for each RTI/RTC along with designated Nodal Officers is detailed in **Annexure I**. Guidelines regarding functioning of RTIs as “Knowledge Centres” are detailed in **Annexure II**.

(Authority- C&AG’s Circular No.273/Trg. Div./20(VI) 2012, dated 27 Aug. 2012)

**Annexure I**  
(Referred to Para 10.4)

Sl. No	RTI/RTC	Existing Area of specialization	Additional topics to be assigned for specialization	Nodal Officer (Officers stationed at Headquarters)	Mentor
1.	RTI Jammu	Defence audit		Principal Director (Defence)	DAI (Defence, Rlys and P&T)
2.	RTI Jaipur	Social Sector Audit	Performance Audit	Director General (Report Central)	DAI (RC)
3.	RTI Kolkata	<ul style="list-style-type: none"> <li>• Railway Audit</li> <li>• LB Audit</li> </ul>	Compliance Audit	Director General (Railway)&Principal Director (LB)	DAI (Defence, Rlys and P&T) DAI (RC)
4.	RTI Mumbai	<ul style="list-style-type: none"> <li>• Corporate Governance</li> <li>• Finance and Audit of Municipal Corporations</li> </ul>	General Purpose-Financial Reporting (IPSAS)	Director General (Comm.) & Principal Director (LB)	DAI (Comml) DAI (RC)
5.	RTI Nagpur	Revenue Audit	i) Fraud & Forensic Audit ii) Assessment of Internal Controls iii) Risk & Innovations	Principal Director (Director Taxes)	DAI (CRA & Govt. A/Cs)
6.	RTI Chennai	Audit of Public Private Partnership in Infrastructure Projects	Financial Attest Audit	Director General (Comml)	DAI (Comml)
7.	RTI Ranchi	Audit Quality Management framework			
8.	RTI Allahabad	<ul style="list-style-type: none"> <li>• GASAB</li> <li>• Certification Audit</li> </ul>	Budgets (GFS 2001)	Principal Director (GASAB)	DAI (CRA & Govt. A/Cs)
9.	RTI Shillong	Certification Audit in Autonomous District Councils as per applicable Financial Attest Audit Manual			
10.	RTC Bangalore	Information Technology Audit			
11.	RTC Hyderabad	Local Bodies and Social Audit		Principal Director (LB)	DAI (RC)
12.	RTC Delhi	Information Technology		Principal Director (IS)	

**Annexure II**  
(Referred to Para 10.4)

**RTI as “Knowledge Centres”** will be required to:

- i) Play a key role in the process of shifting to a competency based framework for training,
- ii) Be a reservoir of comprehensive knowledge and data in the designated area,
- iii) Co-ordinate with Director General (IR) and Principal Director(PPG) to keep themselves informed of the latest developments in the field of auditing methodologies,
- iv) Co-ordinate with nodal officer for sector specific requirements of knowledge base,
- v) Prepare the practice notes on International Standards,
- vi) Prepare courseware for the designated areas of specialization for sector specific knowledge the courseware would be prepared in consultation with Director General/Principal Director of the functional wing,
- vii) Develop core faculty in the area of specialization,
- viii) Organize training through workshop/seminars,
- ix) Disseminate information/research/case studies in the relevant field through newsletters etc.,
- x) Assimilate technologies with a view to enabling learning anywhere, anytime for their client etc.
- xi) Conduct field studies and research as part of the process of becoming repositories of knowledge in the areas of their sectoral or functional specialization,
- xii) Network with other institutions including those outside IAAD ambit to share learning resources, experience and expertise.

(Authority- C&AG’s Circular No.273/Trg. Div./20(VI) 2012, dated 27 Aug.  
2012)

#### 10.4.1 **Criteria for selection of the participants: -**

1. The same trainees should not be nominated in the same course within three years. In case such a nomination is received, the RTI may reject the nomination at the earliest possible.
2. User offices should not nominate a trainee for a more than 3 courses (2 General courses and one EDP courses of same level) in a financial year.  
(Authority- No.RTI(A)/EDP/Vol.-XI/987 dated 28 Sep.2012)
3. It should be ensured that every Group B officer attends at least one training course either in RTI/RTC or in-house training once in two years.
4. While selecting trainees for the in-house training programmes the following aspects may be considered:
  - Prior experience of the officer
  - Past performance and attitude to work
  - Current deployment
  - Further deployment
  - Suggestions of his reporting/reviewing officer regarding career advancement.

(Authority: - C&AG's Circular No.210/In house trg./35-2012, dated 03 Sept.2012)

#### 10.4.2 **De-briefing and assessment of the Impact of training: -**

Evaluating the effectiveness of training is very important but difficult aspect of training administration. The monitoring of the implementation of the in-house training programmes and the evaluation of its impact would be sent quarterly instead of half yearly for every quarter by 10<sup>th</sup> of April/July/October/January in prescribed format.

DG(Inspection) will carry out an assessment of training arrangements of field offices while conducting regular inspection of the office.

Evaluation of trainees should be done by his immediate superior (Reporting Officer) after three months.

(Authority- C&AG's Circular No.210/In house trg./35-2012, dated 03 Sep.2012)

#### 10.4.3 In order to assist in developing local training programmes, the Regional Training Institutes have been advised to furnish to the Accountant General with working papers

on talks, given by the various members of the faculty at the Regional Training Institutes to make full use of these papers. These can be obtained if not received.

#### 10.5 **Departmental Examination: -**

**General:** - After re-structuring of the Accountant General Offices, the pattern of departmental examinations, Practical training etc., has undergone a change. In the Audit Offices, the following departmental examinations are now being held –

1. Subordinate Audit/Accounts Service (SAS) Examination and preliminary test for selection of candidates SAS examination. [Details given in Para 10.6.6 to 10.6.8]
2. Subordinate Audit/Accounts Service (SAS) Examination (Commercial Audit). [Details given in Para 10.6.6 to 10.6.8]
3. Revenue Audit examinations for Section Officers/Assistant Audit Officers (Civil) and other than civil; [Details given in Para 10.8.1 to 10.8.7]
4. Departmental Examination for auditors (**revised**); [Details given in Para 10.5.1(i)]
5. Limited Departmental competitive Examinations for 12<sup>th</sup> passed MTS ; and
6. **Continuous Professional Development (CPD) tests for SAS Pass Gazetted Group ‘B’ officers. (From year 2013)** [Details given in Para 10.5.1(ii)]

The pattern and the syllabus as notified by the Headquarters office are given in subsequent paragraphs and the annexure referred to therein.

**Note-** As per CAG’s Circular No. 35-Staff (App. I)/2012, NO.919-Staff (App I)/37-2011 Dated 20.09.2012 ‘**Limited Departmental Competitive Examination for clerk shall not be conducted for promotion to the post of Stenographer**’.

#### 10.5.1(i) **Revised Syllabus for Departmental examination for Auditors (Civil Audit and Commercial Audit): -**

Due to fast changing work environment and related functional and operational requirements of the Department, details of revised syllabus for departmental examination for Auditors (Civil Audit and Commercial Audit) is given below: -

**Revised Syllabus for Departmental examination for Auditors  
(Civil Audit)**

Paper	Duration	Maximum Marks
Government Accounts Group A: Government Accounts (40 marks) Group B: Service Regulations (60 marks)	2 ½ hours	100
Government Audit-I	2 ½ hours	100
Government Audit-II	2 ½ hours	100

**Paper 1: Government Accounts and Service Regulations**

**Group A: Government Accounts (40 marks)**

**Syllabus**

- i. Government Accounting Rules, 1990 issued by the Controller General of Accounts, Ministry of Finance, and Government of India
- ii. Central Public works Accounts Code: Chapter 10 (Works Accounts)

**Group B: Service Regulations (60 marks)**

**Syllabus**

- i. Central Civil service (Leave) Rules 1972
- ii. Fundamental Rules and supplementary Rules, Part-I made by the President of India (Chapter II- Definitions and Chapter IV- Pay)
- iii. Central Civil Services (Pension) rules 1972
- iv. Traveling allowance rules of the Union government as contained in the Compilation of Fundamental and the Supplementary Rules, part II made by the President of India.

**Note:** Swamy's publications containing compilations of the Rules in the Syllabus may also be allowed, provided they are not in the nature of Guides (containing material of the nature of questions and answers or explanatory material more than what is stated in the Rules and Orders/Circulars).

**Paper II: Government Audit-I Mandate and orders**

**Syllabus**

- i. Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.
- ii. Constitution of India (Article 148 to 151).
- iii. Comptroller and Auditor General's Manual of Standing Orders (Audit) excluding chapter 8 Section III.
- iv. Performance Auditing Guidelines (Basic concepts and knowledge)



- v. Regulations on Audit and Accounts, 2007.
- vi. Routine Noting and Drafting based on given official letters/ matters.

**Note:** The candidates may be asked to prepare a note on some official correspondence. They may also be asked to prepare a draft circular letter/office memorandum, on some official correspondence.

**Paper III: Government Audit-II**

- i. The Finance Act
- ii. Central Excise Tariff Working Schedule
- iii. Central Excise Manual
- iv. Custom Tariff Working Schedule
- v. Revenue Audit Manual (Direct Taxes), Income Tax
- vi. Revenue Audit Manual (Indirect Taxes), Customs

**Revised Syllabus for Departmental examination for Auditors  
(Commercial Audit)**

Paper	Duration	Maximum Marks
Book keeping and Company Accounts	3 hours	100
Commercial and Government Auditing	3 hours	100
Commercial Law and Service Regulations	3 hours	100

**Paper: I Book keeping and Company Accounts (3 hours) 100 Marks**

**(A) Book keeping (40 marks)**

1. Accounting concepts and conventions
2. Single and Double entry
3. Books of Original Entry: Journal, sub-division of journal, Ledger, Cash Book
4. Trial Balance
5. Rectification of errors
6. Bank reconciliation
7. Bills of exchange
8. Trading Account and Profit & Loss Account
9. Balance Sheet
10. Depreciation Accounting

**(B) Company Accounts (60 marks)**

1. Financial statements of Companies
2. Cash and funds flow Statements
3. Receipt and Payment
4. Income & Expenditure Accounts
5. Accounting Standards No. 1,2,3,4,5,6,9,10,12 and 15 prescribed under Section 211(3)(C) of the Companies Act, 1956.

**Note- Books are not allowed in this Paper**

**Suggested Books**

1. Double Entry Book Keeping by T.S.Grewal.
2. Tulsan's Accountancy by P.C.Tulsian.

**Paper 2: Commercial and government Auditing (3 hours) 100 Marks**

**(A) Commercial Auditing (50 marks)**

1. Nature and Principles of Auditing
2. Vouching and Routing checking
3. Auditing of cash transactions; Receipts and Payments
4. Verification assets and liabilities
5. From Trial Balance to Balance Sheet
6. Audit of Financial Statements
7. Review of Internal Control System
8. Audit Report: Qualification, disclaimers, adverse opinion, disclosures & Certificates

## 9. Audit of Public Sector Undertaking

**(B) Government auditing (50marks)**

1. Constitution of India (Articles 148 to 151)
2. Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.
3. Regulations on Audit and Accounts, 2007
4. Comptroller and Auditor General's Auditing standards
5. Comptroller and Auditor General's Manual of Standing Orders (Audit)

**Section II: General Principles and Practices of Audit**

Chapter: 1 General Principles and Practices

Chapter: 2 Audit of Expenditure

Chapter: 3 Audit of Receipts

Chapter: 4 Audit of Accounts of Stores and Stock

Chapter: 5 Audit of Commercial Accounts

**Section III: Supplementary Audit Instructions**

Chapter: 7 Audit of Contracts

Chapter: 24 Internal Audit

6. Performance Auditing Guidelines (Basic concepts and knowledge)
7. Routine noting & drafting based on given official letters/matters

**Note:** The candidates may be asked to prepare a note on some official correspondence. They may also be asked to prepare a draft circular letter/office memorandum, on some official correspondence.

(Authority: - CAG's Circular No.34-Staff (App.1)/2012 vide No.882 Staff (App 1)/21-2012 dated 07.09.2012)

### 10.5.1(ii) **'Continuous Professional Development (CPD) Tests' For SAS Pass Gazetted Group 'B' Officers.**

1. In view of the increasing changes in the nature of audit and to keep the SAS pass Gazetted Group 'B' officers abreast with the latest developments in the field of auditing on a continuous basis, and test them on periodic basis on basics as well as advanced topics in auditing, a scheme of **Continuous Professional Development (CPD) tests** was introduced.
2. The **salient features** of the 'Continuous Professional Development' tests are mentioned below: -

- (i) The scheme of Continuous Professional Development for SAS pass Gazetted Group 'B' officers will consist of three tests namely **CPD I, CPD II, CPD III**.
- (ii) The CPD tests would be open to SAS Pass Gazetted Group 'B' officials from both audit and A&E offices. No departmental training would be imparted to eligible candidate for appearing in CPD tests.
- (iii) Every eligible candidate would be given six (6) chances each for qualifying CPD I, CPD II and CPD III to bring the tests at par with SAS/ RA/Incentive Examination.
- (iv) The CPD tests would be computer-based test. The papers would be based on multiple-choice objective questions. There will be 100 (one hundred) questions in each paper carrying one mark each and duration of paper would be 2(Two hours).
- (v) There would be negative marking in CPD tests for each and every wrong answer 0.25 marks (25%) will be deducted. The minimum aggregate marks required for passing CPD test would be 50% in each paper of CPD test. A candidate who scores 50% marks and above in any paper of CPD would be treated as 'Passed' as well as 'exempt' from future appearance in that paper.
- (vi) Candidate after qualifying each CPD test would be granted one (01) advance increment in their respective scales with effect from the first of the month in which exam is held.
- (vii) The respective HOD who would, in turn obtain the Headquarters ex post facto approval would sanction the advance increment.

3. The **eligibility criteria** for appearing in CPD tests are mentioned below: -

- (i) All Sr. AOs and AOs are eligible to take the first CPD test. AAOs would be eligible to appear in the first CPD test after completion of **five years** continuous service in the grade on the 1<sup>st</sup> of the month in which the examination is held.
- (ii) The second CPD test can be taken by SAP/AO/AAO after elapse of **four years** from qualifying their first CPD test.
- (iii) The third and final CPD test can be taken by the SAO/AO/AAO after elapse of **three years** from qualifying their second CPD test.

4. At each stage, there would be one paper on standards, principals and practices of auditing and one paper on topic, which are closely related to the field of auditing. At the time of first (CPD I) and second (CPD II) stages, the candidates would be tested on the acquired knowledge of the related subject which have a bearing on the micro as well as macro issues. In the third stage (CPD III), the candidates should be able to appreciate the overall macro environment and form their independent opinion based on the experience gained during practice and on-the-job learning. They would, therefore, be tested on the

General Economics Issues also along with the Auditing Standards and Practices. Keeping in view the above broad parameters, the syllabi for the CPD tests are as follows:

-

**CPD I Test:**

- (i) Financial Management (C-1)
- (ii) Auditing Principles and Standards (C-2)

**CPD II Test:**

- (i) Public Finance (C-3)
- (ii) Auditing- Methods and Techniques (C-4)

**CPD III Test:**

- (i) General Studies & Current Economic Developments (C-5)
- (ii) Applied Public Auditing (C-6)

5. The CPD I test will be conducted from the year 2013 along with the SAS/RA/Incentive Examination. The detailed syllabus of CPD tests is at **Annexure I**.

(Authority- C&AG's Circular No.32/Staff (App I)-2012, No. 878- Staff (App I) / 25-2011, dated 06.09.2012)

**ANNEXURE I**  
**Detailed Syllabus of CPD Tests**

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***Continuous Professional Development- Stage I Examination***

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**C I Financial Management**

**1. Analysis of Financial Statements:**

Analysis and Interpretation of Financial Statements, Techniques and limitations of Financial analysis, Ratio Analysis, Funds Flow Analysis and Cash Flow Analysis.

**2. Concepts of Value and Return:**

Time preferences for money, present value, future value, value of annuity, Rate of Return.

**3. Investment Decisions:**

Concepts of Capital budgeting, Capital Budgeting Appraisal Methods, Tactical Versus strategic Investment Decisions, Capital Rationing, Factors/Affecting Capital Investment Decisions.

**4. Financial Planning and Capital Structure:**

Estimating Capital Requirements, Fixed Capital, Working Capital, Capitalization, Patterns of Capital Structure.

**5. Sources of Finance:**

Financial Markets, security Financing, Debentures, Loan Financing, Bridge Finance, Loan Syndication, Book-Building, New Financial Institutions, venture Capital Institutions, Mutual Funds, factoring Institutions, New Financial Instruments: Commercial Papers, Securitization of Debt, Global Depository Receipts (GDR), Derivatives: Forward, Future and SWAP, Lease Financing: Concept of Leasing, Types of Lease Agreements, Difference Between Hire Purchase and Lease Financing.

**6. International Financial Management: -**

Foreign Exchange Market, Exchange Risk Management, Mode of Payment in International Trade; Open Account, Bank Transfer, Letter of Credit, Consignment Sale.

#### **7. Public Procurement:-**

Principles and Methods of Public Procurement, Transparency and Professionalism in Public procurement, Penalties & debarment etc. Provisions relating to Procurement of goods and services, Outsourcing of services, Contract management and Inventory management and Inventory management as embodied in the General Financial Rules. Indian Contract Act, 1872; The Arbitration & Conciliation Act, 1996.

#### **Suggested Reading: -**

1. Tax man's Financial Management by Sh. Ravi M. Kishore
2. Indian Financial system by Sh. H.R.Machiraju. Published by Vikas Publishing House Pvt.Ltd. New Delhi-8.
3. General Financial Rules (Chapter 6,7,8)
4. Indian Contract Act, 1872.
5. The Arbitration & Conciliation Act, 1996.

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### ***Continuous Professional Development- Stage I Examination***

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#### **C 2- Auditing Principles and Standards**

Financial and Compliance Audit, Methods and Procedure of auditing including auditing in Information Technology (IT) Environment, Regulations issued on Audit and Accounts issued by the CAG of India. MSO (Audit) including Financial Attest Audit Manual, Auditing Standards issued by the CAG of India., International Auditing Standards issued by the IFAC auditing Standards issued by the INTOSAI.

#### **Suggested Reading: -**

1. Auditing Standards issued by the CAG of India.
2. International Auditing Standards issued by IFAC.
3. Auditing Standards issued by the INTOSAI.
4. MSO (Audit) including financial attest audit manual.
5. Regulations on Audit and Accounts.

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*Continuous Professional Development- Stage II Examination*

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**C 3- PUBLIC FINANCE**

**1. Public Financial Management**

Meaning and Importance of Public Finance, The Principle of Maximum Social Advantage, Role of Public Finance under different Economic Systems, Concept and Principle of Federal of Public Finance, Analytical study of Union Budget, Government Accounting issued by the GASAB.

**2. Public Expenditure**

Principles of Public Expenditure, Revenue and Capital Expenditure, Development and Non-Development Expenditure, Effects of Public Expenditure.

**3. Public Revenue**

Sources of Revenue, Taxes, Canons of Taxation, Characteristic of Good Tax System. The Theory of Tax Structure development, Changes in Tax Structure under the Impact of Economic Development, Incidence of taxation Money Burden and Real Burden. Factors Determining Incidence, Relative Merits and Demerits of Direct and Indirect Taxes.

**4. Problem of equity**

Cost of Service Principle, Benefit or 'Quid Pro Quo' Theory, 'Ability to Pay' Theory, Proportional Vs Progressive Taxation, Taxable Capacity.

**5. Public debt**

Classification of Public Debt, Purpose of Public Debt, Methods of Debt Redemption, Voluntary or Forced Loans, Effects of Public Debt on Production, Distribution, Consumption and Level of Income and Employment.

**6. Economic Development and planning**

Concepts of National Income & Product, Central Banking Principles, Functions of Central Banks, Monetary Policy Vs Fiscal Policy, Balance of Payments, Determinants of economic growth. Government Measures to Promote Economic Development,



regulatory Bodies established by laws, Provision of Economic and Social Overheads, Provision of Financial Facilities, Institutional Changes, Direct Participation, Indirect Measures, Forms of Planning: Planning by inducement and planning by Direction, Centralized planning Vs Decentralized Planning Pre-requisites of a Successful Planning.

**Suggested Readings:**

1. Public Finance in Theory & Practice by Dr. S.K.Singh, Published by S.Chand & Company, New Delhi.
2. Modern Economic Theory by Dr. K.K.Dewett and St. M.H.Navalur published by Shyam Lal Charitable Trust, New Delhi (Sole distributor S.Chand & Company Ltd., New Delhi)
3. Union Budget
4. Government Accounting Standards issued by the GASAB.
5. Fiscal Responsibility and Budget Management Act, 2003.

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**Continuous Professional Development- Stage II Examination**

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**C 4- Auditing-Methods and techniques**

Performance Auditing including Public Private Partnership (PPP) audit, Formulating audit plans including risk analysis, Use of quantitative techniques and analytical procedure in audit, Framing audit objectives and issue analysis, Setting audit criteria, audit of Internal controls including forensic audit, Audit evidence and documentation, Quality assurance in auditing including audit quality management framework and Assurance through Peer Review, Reporting and following audit findings/observations.

2. Practice Guide Series and supplementary guidelines issued by the CAG of India, International Auditing Standards and International Auditing Practice statements issued by the IFAC, Auditing standard issued by the INTOSAI.

**Suggested Reading: -**

1. Auditing Standards & Performance auditing Guidelines issued by the CAG of India.
2. Public Audit Guidelines issued by the CAG of India.
3. Internal Control Evaluation Manual issued by the CAG of India.
4. Practice Guide Series and supplementary guidelines issued by the CAG of India.
5. International auditing standards and practice statements issued by IFAC.
6. Auditing Standards and guidelines issued by INTOSAI.
7. CAG's standing order on role of audit in relation to cases of fraud & corruption.
8. Audit Quality Management Framework and Quality assurance through Peer Review.

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**Continuous Professional Development- Stage III Examination**

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**C 5- General Studies & Current Economic Developments**

Candidate's awareness of current national issues and topics of social-economic relevance in Current environment such as the following: -

1. The Indian economy and issues relating to planning, mobilization of resources, growth, development and employment.
  2. Issues arising from the social and economic exclusion of large sections from the benefits of development issues relating to good governance and accountability to the citizens.
  3. Environmental issues, ecological preservation, conservation of natural resources.
  4. Issues relating to India's Economic Interaction with the World such as foreign trade, foreign Investment: economic and diplomacy issues relating to oil, gas and energy flows: the role and functions of I.M.F., World Bank, W.T.O., WIPO etc. which influence India's economic interaction with other countries and international institutions.
  5. Current developments in the field of science and technology, information technology space, nanotechnology, biotechnology and related issues regarding intellectual property rights.
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## **\_\_\_ Continuous Professional Development- Stage III Examination**

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### **C 6 - APPLIED PUBLIC AUDITING**

Candidate proficiency in application of best practices in Public auditing, reporting of audit observations and assessing the impact of audit findings will be tested on the basis of generally accepted auditing and assurance standards such as –

1. Auditing Standards, guidelines and Best practices series issued by the C&AG of India.
2. International Auditing standards, practice statements and assurance standards issued by the IFAC.
3. Auditing standards and best practices guidelines issued by the INTOSAI.

#### **10.5.1(iii) Removal of ‘Negative Marking’ for 2-3 CPD tests: -**

Provision of negative marking as per paragraph 2(v) of C&AG’s Circular No.32/Staff (App I)-2012, circulated vide, No. 878- Staff (App I) / 25-2011, dated 06.09.2012 will be introduced after conducting 2-3 CPD test when the candidates of CPD would become familiar with the format of exam.

(Authority- C&AG’s Circular No.793/45-

Exam/Circulars/Aug\_13/SAS/RA/I/CPD/Vol. (III), dated 31.07.2013)

#### **(iv) ‘Negative Marking’ from CPD (Main) Examination 2017: -**

Negative marking for CPD examinations to the extent of 0.25 marks (25%) for each wrong answer to reduce the guesswork will be introduced from CPD (Main) Examination 2017.

(Authority- C&AG’s Circular No.14 of 2016, No.816/45-Exam/Circulars/2010 Vol.(III), dated 04.11.2016)

#### **10.5.2 Nomination of Heads of offices as “Officer-in-charge” for conducting the Section Officers Grade Examination (SOGE) / Revenue Audit Examinations (RAE) for Section Officers consequent upon the restructuring of cadres in Indian Audit and Accounts Department: -**

Deleted in the light of Para 10.6.6(i) of this manual.

**10.5.3 Examination period: -**

A candidate appearing for departmental examination (both for obligatory and for preferment) conducted by IA & AD shall be treated as on duty on the days of examination even though the examination is held only in the forenoon or afternoon. A candidate, for such examination need not attend office on these days except on the last day of the examination of the candidate concerned, if the examination is only in the forenoon, then he/she should attend the office in the afternoon.

(Authority- C&AG's letter No.2558-N.I/ 21-82, dated 24 Aug.1982 and office order No. Admn. /C.C./Exam/51, dated 23 Sept. 1982)

**10.5.4 Grant of traveling allowance to candidates appearing in the Section Officers grade Examination: -**

Traveling allowance is admissible for the to and fro journeys to appear in Section Officers Grade Examination under S.R.132 in respect of any two attempts at each part of the examination.

(Authority- C&AG's letter No.617-N.G.E.1/ 73-71, dated 11 Mar.1971)

**10.5.5 Optional use of Hindi for departmental examination: -**

The candidates may have an option to answer all the papers in Hindi, in the examinations listed below: -

- (i) Departmental examination for Auditors;
- (ii) Limited Departmental competitive examination for promotion of matriculates Group 'D' employees to clerk's grade.

**10.5.6 Representations from unsuccessful candidates: -**

(i) Representations from unsuccessful candidates for a revision of the declared results of an examination will not be considered by the C & AG of India, as all matters including the award of grace marks are carefully considered before the results are published.

(ii) Any application for grace marks will not be considered. Applications for the grant of grace marks from failed candidates should not be forwarded to the Headquarters office.

**10.5.7 Change of center/change of medium of examination: -**

No request for change of centers or change of medium of examination once opted shall be allowed after the receipt of the list of candidates in Headquarters office.

(Authority- C&AG's letter No.233/Exam/155-83, dated 27 Mar.1984)

**10.5.8 Grant of cash awards for securing 'Highest marks' in Subordinate Audit/Accounts service (SAS) [erstwhile SOGE]: -**

**Highest marks for cash award should not be less than 60%.**

(Authority- C&AG's letter No.1014/6-Exam/circular/2011, dated 21-10-2011)

**10.5.9 Grant of honorarium to the officers and staff for invigilation duty, etc.**

The rates of honorarium stand revised as follows: -

A.A.G./ Sr.A.O. /A.O.	Rs.80 per day
A.A.O./S.O.	Rs.60 per day
Sr.Au. /Au./Sr.Actt./Actt./Clerk	Rs.40 per day
Group'D'	Rs.30 per day

For only one session, the amount will be half of above rates.

The above rates will be applicable in respect of the examination held on Saturdays/Sundays/Holidays also.

(Authority- C&AG's Circular No.29/NGE/1996, dated 01 Aug.1996)

**10.5.10 Destruction of answer books of Departmental Examinations: -**

The answer scripts of the under noted departmental examinations shall be preserved for six months from the date of Publication of the results of the concerned examination thereafter the record should be destroyed: -

- (1) Departmental Examination of Group 'D' with 12 years' service or more for promotion to clerks cadre;
- (2) Limited Departmental competitive Examination for serving clerks for promotion to clerks grade;
- (3) Limited Departmental Competitive Examination for Matriculate Group 'D' for promotion to clerks grade;
- (4) Departmental Examination for Auditors;
- (5) Incentive tests for stenographer; and
- (6) Type tests for serving clerks.

(Authority- C&AG's letter No.445-NGE-III/25-74, dated 01 Mar.1976)

**10.6 Section Officer Grade Examination (Audit) Civil Branch [now Subordinate Audit/Accounts service (SAS)]**

10.6.1 This is a departmental examination qualifying for appointment as Section Officers vide Para 180 of C&AG's M.S.O. (Admn.) Vol-I.

(Authority- C&AG's letter No. I-Exam/191-81, dated 12 January 1982 and No. 4155-N.2/45-82, dated 9 August 1982).

**10.6.2 Eligibility of candidates for Subordinate Audit/Accounts service (SAS)**

**Examination: -**

The candidate must have completed a minimum of three years service as on last day of the month in which the Examination is held in one or more of the following capacity: -

- i) As a Clerk/ Accountant/ Sr. Accountant in an Accounts Office
- ii) As a Clerk/Auditor/Sr. Auditor in an Audit Office.
- iii) As a Data Entry Operator/ Console Operator/ Sr. console Operator in an Accounts Office/ Audit Office.
- iv) As a Stenographer/ PA/ PS in an Accounts Office/ Audit Office.
- v) As a Divisional Accountant/Divisional Accounts Officer (Gr-II) under the administrative control of an Accountant General (A&E).
- vi) As a Supervisor in an Accounts/ Audit Office.
- vii) Junior Translator/ Sr. Translator

And posts included in Para 9.2.6 of Comptroller and Auditor General's Manual of Standing Order (Admn.) Vol. I.

(Authority- C&AG's Circular No. 184/6-Exam/Circulars/2011, dated 08.04.2011 and C&AG's Circular No.521/6-Exam/Circulars/2011, dated 24.05.2011)

**Relaxation in provision contained in Para 9.2.6 of C&AG MSO (Admn.) Vol. I: -**

Considering the shortage in AAO cadre in the field offices, eligibility criteria for minimum 3 years continuous service relaxed as 2 years continuous service for the SAS 2012 and 2013.

(Authority- C&AG's letter No.116-Staff (App 1)/18-2010/KW, dated 17.02.2012 and No.236/45- Exam/Circulars/2010-2012, dated 02.05.2012)

**10.6.3 Age criterion: -**

There is no age bar for appearing in SAS examination (erstwhile SOGE).

(Authority- C&AG's letter No.489-Exam/20-86, dated 16.06.1986)

**10.6.4 Number of chances admissible: -**

A maximum of six chances would be allowed to the departmental candidates to pass all papers of the Subordinate Audit/Accounts service (SAS) Examination. The counting of number of chances availed would start afresh from Subordinate Audit/Accounts service (SAS) Examination of the year 2010.

(Authority- C&AG's Circular No. 17-NGE/2010 vide letter No. 632/NGE (App)/24-2010 dated 07.06.2010 and Circular No. 509/44Exam/circulars/2010 dated 03.09.2010)

**10.6.5 Grant of ad-hoc chances to part-I failed candidates: -**

There is no provision of ad-hoc chance in revamped **SOGE** known as '**Subordinate Audit/Accounts Service (SAS) Examination**' held from 2010 thereon.

**10.6.6(i) "Revamping of Section Officer Grade Examination"**

1. **Section Officer Grade Examination (SOGE) renamed as 'Subordinate Audit/Accounts Service (SAS) Examination'.**

2. The SAS, Revenue Audit and Incentive examinations would normally be held once in a year in the month of November for all Audit and Accounts offices on the dates notified by or on behalf of the Comptroller and Auditor General of India. The offices where examinations to be held would be specified separately by the Examination Wing of headquarter.

3. The Subordinate Audit/Accounts service (SAS) Examination, Revenue Audit Examination (RAE) and Incentive Examination (IE) would henceforth be **Computer Based Tests (CBT)**. The papers would be based on multiple-choice objective questions. The Examinations would be conducted by an outsourced agency, authorized by the Comptroller and Auditor General of India, using Computer Based Testing methods. The Examinations would be held at all test locations where previously earlier SOG/RA/IE examinations were being held, except where the number of candidates is very less.

4. All the papers where “Theory” and “Practical” papers were being examined separately stand merged into a single paper except paper on ‘Information Technology’. There will be 100 (one hundred) questions in each paper carrying one mark each and duration of paper is 2(Two) hours.

5. The minimum aggregate marks required for passing any paper of these examinations would be 50 percent. A candidate who scores 50 percent marks in any paper of these examinations would be treated “Passed” as well as “Exempt” from future appearances in that paper of the concerned examination.

6. A maximum of six (6) chances would be allowed to the departmental candidates to pass all papers of the respective examination. The counting of number of chances availed would start afresh from forthcoming Subordinate Audit/Accounts Service Examination/Revenue Audit Examination/ Incentive Examination of the year 2010.

**7. The revamped Subordinate Audit/Accounts Service (SAS) Examination has following features: -**

- a. Subordinate Audit/Accounts Service (SAS) Examination would be conducted under seven different streams viz. Civil accounts, Civil Audit, Commercial Audit, Defense Audit, Post & Telecommunications Audit, Railway Audit and Local Audit branch.
- b. The whole syllabus of Subordinate Audit/Accounts Service Examination has been divided into two groups i.e. Group-I and Group-II. Each group consists of subjects/papers as per *Annexure-I* appended herewith. It would be possible for eligible departmental candidates to appear in both the groups simultaneously subject to any restrictions relating to mandatory training requirements.
- c. The maximum number of chances is limited to six as already prescribed in the preceding paragraph. A candidate who registers himself/herself for any group in a given year would be treated as having availed a chance to pass the SAS Examination for that year under normal circumstances.
- d. Candidates would be exempted to appear in such papers of Group-I and Group-II in which they have got exemption under earlier Section Officer’s Grade Examination (Part-I and Part-II). Detailed list indicating exemption requirement for each paper of the new scheme of Group-I and Group-II of the SAS examination is at *Annexure-II*.
- e. A departmental candidate who has cleared Group-I under any stream and is permitted to switch over from one stream to another would be deemed to have passed



Group-I of that stream in which he is permitted to appear as a switch over candidate, if permitted.

- f. Unlike in earlier SOG Examination, theory and practical papers on Information technology are integral part of the SAS Examination.
  - g. The detailed syllabus of the Subordinate Accounts/Audit Service (SAS) Examination is at *Annexure-III*.
  - h. The paper on 'Statistics' and 'Statistical Sampling' of the earlier SOGE stands abolished. The candidates of earlier SOG Examination, who were declared **fail** in only Statistics and Statistical sampling (SOE-31) paper, would be deemed to have passed the examination from the date of issue of this circular. All such cases may be forwarded to headquarter (Examination Wing) for consideration.
  - i. Candidates would be allowed to avail two spells of 15 working days Preparatory Training in his career.
8. Eligibility criteria of the candidates and other provisions of these Examinations would continue to be the same as prescribed in the C&AG'S MSO (Admn.) Vol. I. Chapter IX of the Manual related to departmental examinations is under revision.

(Authority- C&AG's Circular No. 17-NGE/2010 vide letter No. 632/NGE (App)/24-2010 dated 07.06.2010)

Annexure-I

(Referred to Para 10.6.6(i))

**List of Question Papers with Codes and Groups**  
**For SAS (Civil Audit and Commercial Audit) Examination**

<b>Paper Code</b>	<b>Name of the paper</b>
<b>Group-I</b>	
<b>PC-1</b>	Language Skill (all branches)(Civil Audit and Commercial Audit)
<b>PC-2</b>	Logical and Analytical Ability (all branches)(Civil Audit and commercial Audit)
<b>PC-3</b>	Information Technology (Theory) (all branches)(Civil Audit and commercial Audit)
<b>PC-4</b>	Information Technology (Practical) (all branches)(Civil Audit and commercial Audit)
<b>PC-5</b>	Constitution of India, Statutes and Service Regulations (Civil Audit and commercial Audit)
<b>Group-II</b>	
<b>PC-8</b>	Financial rules and Principles of Government Accounts (Civil Audit)
<b>PC-14</b>	Financial Accounting with Elementary Costing (Civil Audit)
<b>PC-16</b>	Public Works Accounts (Civil Audit)
<b>PC-22</b>	Government Audit (Civil Audit)
<b>PC-12</b>	Financial Rules and Principles of Government Accounts and CPWA (Commercial Audit)
<b>PC-15</b>	Advance Accounting (Commercial Audit)
<b>PC-20</b>	Cost Accountancy, Laws and Corporate Tax (Commercial Audit)
<b>PC-26</b>	Commercial Auditing (Commercial Audit)

**Annexure-II**

(Referred to Para 10.6.6(i))

**Paper wise Exemption Matrix  
For SAS (Civil Audit and Commercial Audit) Examination**

Candidate need not appear in following papers of SAS Examination	If he has secured exemption in these papers in the earlier SOGE
<b>PC-1</b> Language Skills	SOE 2- Pracie and Draft OR Passed SOGE Part II (If any Branch)
<b>PC-2</b> Logical and Analytical Ability	No Exemption
<b>PC-3*</b> Information Technology (Theory) <b>PC-4*</b> Information Technology (Practical)	SOE 28- Computer System (Theory) SOE 30- Computer System (Practical)
<b>PC-5</b> Constitution of India, Statutes and Service Regulations	SOE 1- Constitution of India SOE 4- Service Regulation (Theory) SOE 5- Service Regulation (Practical) OR SOE 1 and SOE 12- Service Regulations, Financial Rules and Principles of Government Accounts and CPWA OR Passed SOGE Part I (In any branch)
<b>PC-8</b> Financial rules and Principles of government Accounts	SOE 6-Financial Rules and Principles of Government Accounts OR Passed SOGE Part I- Civil Audit/ Civil Accounts
<b>PC-14</b> Financial Accounting with Elementary Costing	SOE 3-Financial Accounting with Elementary Costing OR Passed SOGE Part II- Civil Audit
<b>PC-16</b> Public Works Accounts	SOE 7 and 8- Public Works Accounts (Theory and Practical) of Civil Audit Branch OR SOE 7- Public Works Accounts (Theory) of Civil Accounts Branch OR Passed SOGE part II- Civil Audit or Civil Accounts branch
<b>PC- 22</b> Government Audit	SOE 11- Government Audit OR Passed SOGE Part II- Civil Audit Branch/Local Audit Branch

\* Unlike in earlier SOG examination, PC-3 and PC-4 papers are integral part of the SAS examination. Therefore, candidates need to secure 50% marks in each paper to pass the examination or secure exemption.

**Annexure-III**

(Referred to Para 10.6.6(i))

**Table of Contents**

Group-I		
Sl. No.	Paper Code	Name of the paper
1.	<b>PC-1</b>	Language Skill (all branches)(Civil Audit and commercial Audit)
2.	<b>PC-2</b>	Logical and Analytical Ability (all branches)(Civil Audit and commercial Audit)
3.	<b>PC-3</b>	Information Technology (Theory) (all branches)(Civil Audit and commercial Audit)
4.	<b>PC-4</b>	Information Technology (Practical) (all branches)(Civil Audit and commercial Audit)
5.	<b>PC-5</b>	Constitution of India, Statutes and Service Regulations (Civil Audit and commercial Audit)
Group-II		
1.	<b>PC-8</b>	Financial Rules and Principles of Government Accounts (Civil Audit)
2.	<b>PC-14</b>	Financial Accounting with Elementary Costing (Civil Audit)
3.	<b>PC-16</b>	Public Works Accounts (Civil Audit)
4.	<b>PC-22</b>	Government Audit (Civil Audit)
5.	<b>PC-12</b>	Financial Rules and Principles of Government Accounts and CPWA (Commercial Audit)
6.	<b>PC-15</b>	Advance Accounting (Commercial Audit)
7.	<b>PC-20</b>	Cost accountancy, Laws and Corporate Tax (Commercial Audit)
8.	<b>PC-26</b>	Commercial Auditing (Commercial Audit)

**10.6.6(ii) Reference books in respect of PC-1, PC-2, PC-3 and PC-4**

The preparation of papers PC-1-Language Skills PC-2-Logical and Analytical Ability; PC-3-Information Technology (theory) and PC-4 Information Technology (Practical) of SAS examination following books may be referred: -

Sl. No.	Paper	Reference books
1.	PC-1 Language Skills	1. Karyalay Sahayika a book published by Sachivalaya, Hindi Parishad, New Delhi 2. Precise and Draft by Muthuswamy and Brinda 3. Other Books, which may contain questions, Standard of which is similar to the Indian Banking Services for clerical grade and Probationer Officers.
2.	PC-2 Logical and Analytical Ability	Books, which may contain questions, Standard of which is similar to The Indian Banking Services for clerical grade and Probationer Officers.
3.	PC-3 Information Technology (Practical)	1. IT Audit Manual Vol.I 2. Information Security Handbook 3. Chapter 22 of Manual of Standing Orders (Audit) Second Edition-2002 <b><i>Above three books are CAG Office's Publication</i></b>

		4. How Computer Works (Ron White) 5. 'O' Level-Internet & Web Page Design. 6. Enterprise Resource Planning, Concepts and Practise, second edition by Vinod Kumar Garg and N.K.Venkitakrishnan
4.	PC-4 Information Technology (Practical)	1. Microsoft Office 2003 (Law Point Publisher) 2. Office 2003 in Easy Steps (Stephen Cope Stage Publisher)

(Authority: -CAG's Circular No. 548/44-Exam/circulars/2010 date 17/09/2010)

**10.6.6(iii) Revision of syllabus of PC-1- Language Skill, PC-3- Information Technology (theory) of SAS Examination and re-titling/renaming of PC-2-Logical and Analytical Ability: -**

Supplementary/modified/changed syllabi of PC-1 (Language Skill) and PC-3/IE-3 [Information Technology (theory)] and re-title/re-name PC-2 (Logical and Analytical Ability) from the SAS Examination to be held in August 2011 is as per details given below–

**I. PC-1 Language Skill (for all branches)**

The topics on drafting and writing skills basics have been added in the existing syllabus. The revised syllabus of PC-1 Language Skill (all branches) will be as under

**A. Verbal and Reading Abilities Basics**

- (i) Verbal Reasoning
- (ii) Sentence Correction
- (iii) Idioms and phrases
- (iv) Grammar Applications
- (v) Antonyms
- (vi) Synonyms
- (vii) Vocabulary skills
- (viii) Writing Styles
- (ix) Arranging sentences in order
- (x) Comprehension of passages

(Science passage, Socio Economic passage, Business passage, Entertainment passage etc.)

**B. Drafting and Writing Abilities Basics**

**50 marks**

- (i) Precis of any topic
- (ii) Drafting of an official letter giving the facts as directed in the question

**Section 'A'** will contain multiple choice objective questions and **Section 'B'** the subjective questions to be answered in computer mode only. The duration of the paper has also been increased by half an hour. It will now be of 2 and ½ hours. The maximum marks will remain the same i.e. 100 marks.

## **II. Re-titling/re-naming of PC-2 Logical and Analytical Ability (all branches)/IE-3**

The PC-2 has been re-titled/renamed as ‘**Logical Analytical and Quantitative Abilities**’ to make it congruent with the syllabus.

## **III. PC-3 Information Technology (Theory) (all branches)**

- **Operating system:** What is an OS, What are its key functions, the evaluation of OS, what are the popular types of OS, Basics of Unix and Windows, advantages of open source OS like Linux, Networks OS.
- **Application Software:** Concepts basic application, specific use applications, development of customized applications, Specific applications in use in large government departments e.g. Reservation Systems in Railways, Tax applications in Revenue Departments, Payroll and Accounting applications, Inventory management applications in PSUs, ERPs.
- **Networks:** Basic concepts, uses of networks in sharing of resources, Back ups common types of networks, LAN/WAN/Internet server based networks, client server model, P2P network media, wireless networks, Threats to networks, the internet world.
- **Basic concept of database management:** understanding simple databases, advantage of working with a database, RDBMS, common corporate database systems.
- **Security of Information assets:** Security threats to data hardware and users common types of hacking protective measures backups etc.
- Familiarity with the provisions of the IT Act 2000.

**Books suggested: -**

- (i) IT Act, 2000.
- (ii) Following lessons of the book. Introduction to computers by Peter Norton 7<sup>th</sup> Edition published by Tata McGraw-Hill Education, Private Limited, New Delhi.
  - Lesson 6A and 6B (excluding DOS/Unix Commands).
  - Lesson 7A (excluding ‘Network Topologies and Protocols but including network media network hardware & fighting Hackers’).
  - Lesson 7B
  - Lesson 9A
  - Lesson 10 A (from beginning till the topics ‘word processor interface’ and the topic ‘who really owns the software on your PC’).
  - Lesson 10 B (Topic getting images into your computer and Graphic Software excluding sub section 3D and Animation software).
  - Lesson 11 A (DMS from beginning till the topic ‘DBMS’ and the topic understanding field types, ‘RDBMS’ and Relationship).
  - Lesson 11 B, 13 A and 13 B

**Note:** There is no change in the syllabus of PC-4 Information Technology (Practical).

[Authority: -CAG’s Circular No. 09-staff App.-1/2011 vide No.183-Staff (App.-1) 25-2011 date 18/03/2011]

**10.6.6(iv) Guidelines for online registration of candidates for SAS/RAE**

1. The prospective candidates for the aforesaid examinations will be registered online in two phases. Existing candidates i.e. the candidates who have taken examination (SOGES/SAS) in earlier years will be registered in first phase and the new candidates i.e. the candidates who have not taken examination in earlier years will be registered in the second phase. Dates for registration of candidates will be communicated separately. Since the registration is online, there is no scope for re-opening of the registration as well as that of entries made therein. It therefore emphasized that the correctness of the particulars of the candidates should be verified and ensured from the Service book and other related record in this regard. Further, once a candidate is registered the chance will be treated as having been availed of.

2. The candidates appearing for the above mentioned examination would be registered online by filling up their applications in the respective offices to which they belong. Sr. DAF/DAG(Admin) or Sr. AO/AO(Admin) of the respective offices will personally supervise the process of registration of the candidates. This will ensure not only the accuracy of the facts but also avoid duplication in registration and acts as input control. For this purpose, the field offices should earmark one or more dedicated Personal computers with internet facility. Separate user ID and passwords for registration and approval of the candidature have been generated for all the field offices and will be communicated through E-mails.
  
3. It should be ensured inter-alia that –
  - (i) Full Name of the candidate and his/her parentage is recorded **as per Service Book and other related record**.
  
  - (ii) The particulars filled in by the candidate are duly checked, particularly the Index No./Year/Branch in which he/she appeared and the exemptions claimed.
  
  - (iii) The candidates are registered in the respective offices to which they belong.
  
4. Checks prescribed at Chapter IX of MSO (Admin) are to be exercised by the Head of the Department besides through verification of vital information furnished by the candidates like community, exemptions claimed etc.
  
5. Detailed instructions for registration of the candidates for the foresaid examinations are given below: -
  - A. Registration by the candidate.**
    1. Log-on the Web address: <http://examreg.cag.gov.in/registration/>
    2. System asks for your office code and password. Please enter them. Office code and password are sent separately through E-mail.
    3. All the important information required in the application for the registration is indicated in red asterisk. The system will not allow the submission of application unless all information with red asterisk is filled in.

**New Candidates:**



4. By clicking on 'Edit' Button, the candidate can modify the information entered. If edited, the photo with signature is to be once again attached by using 'Brows' button.
5. Once the candidate clicks on the 'Submit' button, the system considers the application as final and generates index number of the candidate, prefixing 'S' for SAS, 'R' for Revenue Audit and 'I' for Incentive examination.

**Existing Candidates who had registered for 2010 CBT:**

6. Enter the Index number of CBT 2010 select Date of Birth and click submit button. Then fill the required fields as asked for.

**Earlier SOG candidates:**

7. The candidates who have taken previous SOG examination and have not taken CBT 2010 examination have to enter his/her SOGE index number and click on submit button. Then fill the required fields as asked for.
8. By clicking on 'Edit' button, the candidate can modify the information entered. If edited, the photo with signature is to be once again attached by using 'Brows' button.
9. Once the candidate clicks on the 'Submit' button, the system considers the application as final and generates index number of the candidate, prefixing 'S' for SAS, 'R' for Revenue Audit and 'I' for Incentive examination.
10. The index number may be note down by the candidate who is useful for future correspondence and close the window. This completes the process of submission by the candidate.
11. To facilitate sending messages regarding generation and collection of admit cards and entry into the examination hall, please indicate the optional information like e-mail address, mobile phone numbers and office Identity Card number correctly.
12. Each registration is counted as one attempt. Remember there are only six attempts permissible to pass the examination for each group. Therefore, candidates who are prepared to take the examination only should register for the examination. Withdrawal o candidature is **NOT** permissible once the candidate is registered.

### **B. Approval by the Head of Department**

1. For editing the application submitted by the candidate Log-on to the Web address: <http://examreg.cag.gov.in/cagadmin>. System asks for your User ID and password. User ID is; 'CAG', and password are sent separately through E-mail.
2. Selecting the menu SAS/RA/IE on the screen, the Head of the Department (HOD) can see the details under the stream. The system exhibits the number of applications received up to date under the selected stream with their Index Number.
3. Head of the Department can verify online the exemption claimed by the candidate by clicking on the registration number and the exemption matrix available on the screen.
4. HOD can modify the information furnished by the candidate through "Edit" menu.
5. Beside, the checks require to be exercised as per Chapter 9 of MSO (Admin) including exemption allowed should be thoroughly carried out by the HOD, before approving the candidature.
6. After verification of the details furnished, if everything is found correct, click on 'Submit'. This completes the HOD's approvals for the application of the candidate.
7. Any clarification including non-approval of the candidature may be taken up separately with the candidate. After obtaining the information/clarification from the candidate, HOD has to re-visit the 'admin' module and approve the candidature.

### **C. Headquarters module**

1. Director (exam) access the registration website with the same web address of HOD with different 'User ID' and 'Password'.
2. Since the HOD has conducted all the required checks, the checks at Headquarters will be kept at minimal. However, if any deficiencies are noticed while checking selected percentage of approved applications, all the application relating to that office will be referred back for re-verification.
3. The information of final approval of the candidature is available to the HOD in the website. However, the procedure set out at Sl. No. 2 & 3 of 'admin' module is to be followed.
4. This completes the registration of the candidate of a particular stream.

(Authority- C&AG's Circular No.187/Exam/Circular/2011, dated 15.04.2011).

Each paper will have 100 Multiple Choice Questions (MCQs) carrying one mark each. Duration of each paper is 2 hours. Passing and Exemption marks per paper are uniformly fixed at 50% for SAS/RAE Examination.

(Authority- C&AG's Circular No.546/44-Exam/circular/2010dated 17.09.2010-point no 17)

#### 10.6.6(vi) **Negative Marking in SAS/RA/IE Examinations: -**

The Competent Authority in order to check the scope of guesswork in SAS/RAE introduced negative marking in the aforesaid examinations. The extent of negative marking will be 0.25 marks (25%) for each wrong answer where the candidates are tested on the basis of Multiple Choice Questions (MCQs). The system of negative marking shall take effect from the annual SAS/RAE/IE, 2013 (main).

(Authority- C&AG's Circular No. 621/4-Exam/Program/SAS/RA/IE/2010/Vol, dated 09.10.2012).

#### 10.6.7 **Medium in SAS Exam (revamped format of SOGE): -**

All papers will be framed with multiple choice questions and bilingual (both in English and Hindi) except PC-4/IE-4 Information Technology (Practical). Since these are Technical papers so a candidate opting for medium of writing the examination in English or Hindi has no impact on writing the examination. A candidate who opts for Hindi can also write PC-4/IE-4 -Information Technology (Practical) in English.

(Authority- C&AG's Circular No.546/44-Exam/circular/2010dated 17.09.2010-point no 16)

#### **Regarding PC1-Language Skill: -**

In answering the questions under 'drafting & Writing Abilities Basics' portion of PC1, the Cut, Copy & Paste Commands will not be activated. The "Tab" key also not be activated for Para indenting. For Para indenting one may select the opening/starting work and click the "increase/decrease indent" commands appearing above the text box.

For familiarization with CBT mode of taking examination for PC1- Precis and Drafting, the candidates may visit following web site:

<http://solutions.eduquity.com/cagsample/default.aspx>

Regarding Hindi, one should download the font from "click here to download fonts" and select the respective font from the drop down list.

(Authority- C&AG's Letter No.338/Dir. (Exam)/2011dated 10.06.2011)

**10.6.8 (i) Exemption in some papers of SAS Exam (revamped format of SOGE): -**

Candidates would be exempted to appear in such papers of Group-I and Group-II in which they have got exemption under earlier Section Officer's Grade Examination (Part-I and Part-II). Detailed list indicating exemption requirement for each paper of the new scheme of Group-I and Group-II of the SAS examination is given in **Annexure II**(Referred to Para 10.6.6(ii)).

**10.6.8 (ii) Exemption in certain papers of SAS Examination to the candidates who have passed CA/ICWA (Inter/Final) Examination: -**

Admissibility of exemption to the candidates for SAS examination who have passed the Inter/Final Examination conducted by the Institute of the Cost and Works Accountants of India/The Institute of Chartered Accountants of India will be as under: -

<b>SAS Paper in which exempted</b>	<b>Examination Passed</b>
Paper: Financial Accounting with Elementary costing <b>PC-14</b> Group II of Civil Audit, Local Audit, P&T Audit Railway Branch and Defense Audit Branch.	ICWA (Inter) Stage I & Stage II or CA PE-II Group I & Group II or CA PCE Group I & Group II
Paper: Advanced Accounting <b>PC-15</b> Group II of Commercial Audit Branch.	ICWA (Inter) Stage II or CA PE II Group I or CA PCE Group I

(Authority- C&AG's Circular No.517/44-Exam/circular/2010dated 07.09.2010)

**10.6.9 Not applicable in SAS Examination (revamped format of SOGE).**

**10.6.10 Not applicable in SAS Examination (revamped format of SOGE).**

**10.6.11 Not applicable in SAS Examination (revamped format of SOGE).**

10.7 Please see Para 10.6.6.

10.7.1 Please see Para 10.6.6.

10.7.2 Please see Para 10.6.6.

10.7.3 Persons working in the civil Audit offices who fulfill the condition of 3 years service as provided in Para 200 of the C&AG's M.S.O. (Admn.) Vol-I can exercise option to appear in the Commercial Branch of the SO's Grade Examination, subject to the

acceptance in writing of the terms and conditions of regional liability as laid down in Headquarters office circular letter No. 491NGE-III/34-60-IV, dated 28<sup>th</sup> Feb. 1961.

(Authority- C&AG's Circular No.989-Exam/18678 (ii) dated 26.11.1981)

10.7.4 Please see Para 10.6.8.

10.7.5 Please see Para 10.6.7.

10.8 **'Revenue Audit Examination' for Section Officers/Assistant Audit Officers (Civil /other than Civil)**

10.8.1 (i) According to Para 4.1.2 of the Manual of Instructions for Restructuring of cadres in IA & AD, the Revenue Audit Examination for SOs/AAOs will continue to be held once in a year immediately after the SOGE. SOs (Audit) and AAOs are eligible to appear at this examination. The scheme of incentive increment on passing the Revenue Audit Examination will continue. Completion of the prescribed course of training will be an essential condition for eligibility to appear in the examination. Any deficiency in the training attendance shall not be condoned as a matter of course. Requests for condonation of deficiency in theoretical training not exceeding 15 lectures shall be considered within 8 days of the completion of training by Revenue Audit Wing, which should give candidate wise details of lectures not attended and specific reasons for not attending them.

(ii) **Revamping of Revenue Audit Examination (RAE): -**

Revenue Audit Examination (RAE) would henceforth be **Computer Based Tests (CBT)**. The papers would be based on **Multiple-Choice Objective Questions (MCQs)**. The Examinations would be conducted by an outsourced agency, authorized by the Comptroller and Auditor General of India, using Computer Based Testing methods. The Examinations would be held at all test locations where previously earlier SOG/RA/IE examinations were being held, except where the number of candidates is very less.

All the papers where "Theory" and "Practical" papers were being examined separately stand merged into a single paper except paper on 'Information Technology'. There will be 100 (one hundred) questions in each paper carrying one mark each and duration of paper is 2(Two) hours.

The minimum aggregate marks required for passing any paper of these examinations would be 50 percent. A candidate who scores 50 percent marks in any

paper of these examinations would be treated “Passed” as well as “Exempt” from future appearances in that paper of the concerned examination.

(Authority- C&AG’s Circular No. 17-NGE/2010 vide letter No. 632/NGE (App)/24-2010 dated 07.06.2010).

(iii) **Syllabus for RAE(Revenue Audit Examination for Assistant Audit Officers): -**

**Syllabus**

**1. RAE-1-Income Tax (Common to all Branches)**

The following will be the syllabus and subjects:

**A) Books Prescribed:**

- i. Income Tax Act 1961 (40%)
- ii. Revenue Audit Manual Part-I-Section I and II (10%)
- iii. Income Rules 1962 (10%)
- iv. Finance Act of Year (20%)
- v. The Income Tax manual compiled by the Director of Inspection, Research, Statistics and publication Part-I and II (Latest Edition) (10%)
- vi. Manual of Office Procedure Volume-I and II (Technical) Published by Directorate of Income Tax (Organization and Management Services) CBDT-Department of Revenue, Government of India. (February 2003 Edition) (10%)

**B) Major areas to be covered:**

- i. Concept like assessee, assessment year, Capital and Revenue Expenditure, Receipts, depreciation and other allowances, preliminary and pre-operative expenses, deductions and exemptions, rebates, interest, penalties and prosecution, Tax collection and recovery procedures, refunds and special provisions on Corporate Taxations.
- ii. Assessment procedures, search and seizures, appeal and revisions, Settlement Commission, time limitation prescribed in the Act.
- iii. Recent amendments and developments relation to Direct Taxes in the Finance Act.
- iv. Computerization in the Income Tax Department, vigilance and Training.
- v. General awareness on matters relating to Income Tax such PAN, filing of returns through computer, eTDS, eTCS procedure etc.

**2. RAE-2-Central Excise, Customs and Service Tax (Civil/ Commercial Audit)**

The following will be the syllabus and subjects:

**A) Central Excise (40%)**

- i. Central Excise Act 1944 (Chapter II and IIA) (10 MCQs)
- ii. Central Excise Rules 2002 (10 MCQs)

- iii. Central Excise Tariff Act 1985 (5 MCQs)
- iv. Cenvat Credit Rules 2002 (5 MCQs)
- v. Central Excise Valuation (Departmental of price of Excisable Goods) Rules 2000 (5 MCQs)
- vi. Central Excise Revenue Audit Manual (Chapters, 20, 22, 23 and 24) (5 MCQs)

***Books Recommended***

1. *R.K.Jain's Central Excise Manual*
2. *R.K.Jain's Central Excise Tarrif*
3. *Revenue Audit Manual-Indirect Taxes (Central Excise)*
4. *Cenvat Credit Rules by Gunashekharan*
5. *Excise Law Times (Latest Issues)*

**B) Customs (40%)**

- i. Customs Act 1962 (Chapter V, VI, VII, IX, X and X-A) (10 MCQs)
- ii. Custom Tariff Act 1975 and Custom Tariff Working Schedule. (5 MCQs)
- iii. Central Excise Act 1944 (Chapter II and IIA dealing with Levy and collection of Countervailing Duty) and Central Excise Tariff Act 1985 (5 MCQs)
- iv. Section 134 of finance Act 2003-Levy and Collection of National Calamity Contingent Duty
- v. Section 91, 92 and 94 of the Finance (No.2) Act, 2004 for the purpose of Levy and collection of Education Cess
- vi. 'Section 136, 137 and 139 of Finance Act 2007 for the purpose of Levy and collection of Higher Education Cess.
- vii. Foreign Trade Polity, for Audit of export Promotion Schemes announced Annually by Ministry of Commerce, Government of India.
- viii. SEZ Act SEZ Rules (Sl. No. iv to viii-10 MCQs)
- ix. Revenue Audit Manual Part-II (Customs) 4<sup>th</sup> Edition (Chapter 21 and 22)

***Books Recommended***

6. *R.K.Jain's Customs Law Manual*
7. *R.K.Jain's Customs Tariff*
8. *R.K.Jain's Central Excise Law Manual and Tariff*

**C) Service Tax (20%)**

- i. Chapter V of Finance Act 1994 (Section 65 to Section 96)
- ii. Service Tax Rules 1994
- iii. Export Service Rules 2005

***Books Recommended***

1. Handbook on Service Tax, Volume 1,2&3 by Shri C.Parthasarathy and Dr. Sanjiv Agarwal
2. Service Tax Reporter (latest issues)

(Authority- C&AG's Circular No. 17-NGE/2010 vide letter No. 632/NGE (App)/24-2010 dated 07.06.2010)

**10.8.2 (i) Number of chances and age limit: -**

A maximum of **six (6)** chances would be allowed to the departmental candidates to pass all papers of the respective examination. The counting of number of chances availed would start afresh from forthcoming 'Revenue Audit Examination' of the year 2010. There will be **no upper age limit** for appearing in the RAE.

**(ii) Eligibility criteria for AO/ Sr. AO: -**

**To allow the benefit of exemption** secured in respect of any paper of revamped Computer Based Test (CBT) of Revenue Audit Examination, **by AOs / Sr.AOs, during their tenure as AAOs.** However, earlier attempts availed by Sr. AOs/AOs in revamped Revenue Audit Examination during their tenure as AAOs shall also be taken into account while computing the remaining number of chances available in RAE.

(Authority: -CAG's Circular No. 28-staff App.-1/2012 vide No.790-Staff (App.-1)/1-2006/KW-1 date 13/08/2012)

**(iii) Negative Marking: -**

Referred to Para 10.6.6(v) of this manual.

**10.8.3 Revenue Audit Examination for AAOs (Commercial Branch):**

Referred to Para 10.8.1(iii) of this manual.

**10.8.4 Hindi as an optional medium:**

All papers will be framed with multiple choice questions and bilingual (both in English and Hindi) in the revamped **Revenue Audit Examination.**

(Authority: - C&AG's Circular No. 17-NGE/2010 vide letter No. 632/NGE (App)/24-2010 dated 07.06.2010)

**10.8.5 Basis of Revenue Audit Examination: -**

The Multiple Choice Questions (MCQs) in respect of RAE-1 "Income Tax" and RAE-2 "Central Excise, Customs and Service Tax" will be based on "Finance Act, 2011-12" & "Excise & Customs Tariff, 2011-12" respectively.

(Authority- C&AG's Circular No.216/105-Exam/Circular/2012 dated 24.04.2012)

**10.8.6 Pre-examination training: -**

Please see Para 10.2.1 and 10.2.2 of this manual.

**10.8.7 Sponsoring of AAOs on deputation for RAE: -**

The parent office should invariably sponsor the application of candidates, who are on deputation to other offices of the IA & AD, only. The candidate shall submit his



application for appearing in the examination to the Head of the office where he is working, who will, in turn, forward the application to his parent office with suitable recommendations. The parent office will then include his name in the list of candidates forwarded to the Headquarters office, after due verification of his particulars and stating the name of the center from where the candidate is to take up the examination. As per the provisions of Para 197 of the CAG's MSO (Admn.) Vol-I. The parent office should also intimate the Particulars of such candidate(s) to the Head of the office where the center is located. The marks of the unsuccessful candidate(s) shall be communicated to the office recommending the candidature i.e. parent office. The parent office, in turn, will intimate the marks to the office where the unsuccessful candidates are on deputation.

(Authority: - CAGs letter No. 233-Exam/155-83, dated 27<sup>th</sup> march 1984)

#### 10.9 **Departmental Examination for Auditors: -**

10.9.1 As per details given in **Para 9.4.1, 9.4.2 and 9.4.3 of CAG's MSO (Admn.) Vol-I (Third edition)**, directly recruited Auditors and clerks promoted as Auditors on seniority basis are required to pass a departmental examination for confirmation and promotion to the higher scale of Senior Auditors. This examination would be arranged to be held by Principal Director of Audit once in Six months i.e. February and August of each year.

Directly recruited Auditors, who have completed one-year's continuous service on 1<sup>st</sup> February/ 1<sup>st</sup> August will be eligible to sit in the examination. Clerks promoted on seniority basis may take the examination immediately after their promotion. They may, however, not take the examination if it is held within 90 days of their promotion. They may instead take their first examination held immediately thereafter. They will have to pass the examination within six chances in six consecutive examinations held after they became eligible. Absence in any examination for whatever reasons will be taken as chance availed. Failure to pass the departmental examination within stipulated time/number of chances will entail discharge from service in the case of direct recruit and reversion to clerks grade in the case of promoted Auditors. The reverted clerks will have three more chances to clear this examination within two years of the reversion.

Graduate Group 'D' officials or matriculate clerks in Audit offices with three years continuous service are also eligible to take this departmental examination for Auditors or being considered for promotion against the promotion quota.

10.9.2 (i) As per details given in **Para 9.4.4 of CAG's MSO (Admn.) Vol-I (Third edition)**, Principal Director of Audit may at their discretion, condone deficiencies in the prescribed service of one year up to a limit not exceeding two months.

**Note: -1:** All the papers will be set and marked locally by the Heads of Departments. The candidates will have the option to answer in Hindi

**Note: -2:** Books are allowed to be consulted by the candidates in answering all the three papers.

**Note: -3:** Candidate will be declared to have passed if they obtain at least 40percent (40%) marks not only in total but also in both part of the paper (Correction slip No.-14 as per CAG's Circular No. 5-Exam/2001 vide No.343-(Audit)-Exam/220-99 dated 13.08.2001). A candidate, who does not pass the examination but obtains in any paper at least 50 percent of the marks, will be exempted from appearing again in that paper at a further examination.

10.9.2(ii) **'Revised Syllabus' of the examination prescribed for Auditors is given in Para 10.5.1(i) of this manual.**

10.9.3 Stenographers are not eligible to take up the Departmental Examination for Auditors. They can, however, take the SOGE (revamped as SAS Examination from year 2010) of the office in which they are working.

(Authority: - C&AG's letter No. 521-N.2 / 39-84, dated 2<sup>nd</sup> Sept. 1984 read with 'Note' below Para 4.3.2 of Manual of Instructions for restructuring of cadres in IA & AD)

10.9.4 Clerks who are promoted as auditors, on the basis of seniority-cum-fitness, shall have to pass this examination within six chances; failure to do so shall entail reversion to the clerks cadre. Such reverted clerks would get three more chances to pass the examination within two years of their reversion period.

10.9.5 **Payment of qualifying pay to staff who had qualified in departmental examination for Accountant on transfer to Audit Office: -**

Not applicable

10.9.6 Before 'Revised Syllabus' of the examination prescribed for Auditors given in Para 10.5.1(i) of this manual, the syllabus for this exam was as per Para 9.4.5 of CAG's MSO (Admn.) Vol-I (Third edition).

10.9.7 **Arrangement for setting the question papers and valuation of answer scripts: -**

The confidential instructions issued by the headquarters office in this regard will be followed.

10.10 **Limited Departmental Competitive examination: -**

Limited Departmental Competitive Examination shall not be conducted henceforth for recruitment to the post of Stenographer.

(Authority: - CAG's Circular No. 35-Staff (App.)/2012 vide No.919Staff (App.)/37-2011 dated 20.09.2012)

10.10.1 Not applicable due to instructions given in Para 10.10 of this manual.

10.10.2 Not applicable due to instructions given in Para 10.10 of this manual.

10.10.3 Not applicable due to instructions given in Para 10.10 of this manual.

10.10.4 Not applicable due to instructions given in Para 10.10 of this manual.

10.10.5 Not applicable due to instructions given in Para 10.10 of this manual.

10.11 **Limited Departmental Competitive Examination for matriculate Group 'D' (now MTS) staff: -**

10.11.1 **Eligibility: -**

Minimum educational qualification for the post of Clerk will be 12<sup>th</sup> pass in place of matriculation.

Till notification and circulation of Revised Recruitment Rules for the post of Clerk, the vacancies against 5%(Seniority-cum-fitness) quota may be filled amongst matriculate Multi Tasking Staff with 3 years continuous service, subject to fulfillment of other requirements as laid down in the existing Recruitment Rules.

The educational qualification for promotion against 10% (Examination) quota is 12<sup>th</sup> class or equivalent qualification from a recognized Board or University. In case of matriculate MTS officials who have already appeared in the **Limited Departmental Competitive Examination (LDCE)** previously and secured exemption in some papers, the benefit of such exemption obtained may be extended to them at the time of their future appearances in the examination as and when they possess the requisite educational qualification of 12<sup>th</sup> pass.

(Authority: -CAG's Circular no 28-Staff App-17-2010 issued under no. No. 730-staff (App-1)/17-2010 dated 09.08.2011, No. 775-staff (App-1)/17-2010 dated 14/09/2011 and No.878-Staff (App-1)/15-2010 dated 21.10.2011)

**10.11.2 Mode of examination: -**

There will be three written papers on-

- (1) English/Hindi
- (2) Arithmetic and Tabulation; and
- (3) General knowledge and Office procedure

The respective offices will set all the three question papers.

(Authority: - CAG's letter No. 959Exam./160-86, dated 26 Aug. 1987)

**10.11.3(i) The maximum marks and duration of each paper is as shown below: -**

<b>Paper</b>	<b>Subject</b>	<b>Duration</b>	<b>Maximum marks</b>
I	English/Hindi	2 Hours	100
II	Arithmetic	2 Hours	100
III	General Knowledge and Office Procedure	1 Hour	100

(Authority: - CAG's letter No. 691-Exam. /161-83, dated 05 July 1984)

**Note- (1):** - The standard of question papers I&II shall be approximately that of Matriculation examination of an Indian University.

**Note- (2):** - All the three papers will be set in English and Hindi. The candidate will have to exercise his option for English/Hindi Medium. The option shall apply to all the three papers.

**Note- (3):** - A candidate shall be declared to have passed the examination, if he has secured 40 percent marks in each of those papers. Candidates securing 45 percent marks in any paper(s) would be exempted from appearing in that paper(s) in subsequent examination.

(Authority: -CAG's letter No. 1750-Exam./161-83 dated 11.12.1984 and letter No. 242exam./161-83/Vol II, dated 23.04.1987)

(ii) **Syllabus for Limited Departmental Competitive Examination for Matriculate Group 'D' staff (now MTS): -**

**Paper-I English / Hindi**

**(i) Essay writing (25 marks)**

A short essay of about 200 words to be written on any simple subject;

**(ii) Letter writing (25 marks)**

A letter is to be drafted on one of the given topics;

**(iii) Grammar (25 marks)**

(a) Correction of sentences;

(b) Filling in the blanks with prepositions;

(c) Simple idioms and phrases;

**(iv) Comprehension (25 marks)**

Question based on the given passage will have to be answered.

**Paper-II Arithmetic and Tabulation**

**(i) Arithmetic (70 marks)**

Problems on arithmetic of matriculation standard.

**(ii) Tabulation (30 marks)**

A problem to test the candidates ability to compile, arrange and present a given set of data in tabular form.

**Paper-III General knowledge and Office Procedure**

**(i) Part 'A' General knowledge (75 marks)**

Questions on general knowledge including current affairs will be of objective type. The question will be designed to test the candidate knowledge of current events and of such matters of day-to-day observation and experience as any educated person may be expected to know.

**(i) Part 'B' Office Procedure**

Question for at least 15 marks from this part will be compulsory. The question will be simple and designed to test whether the candidate knows the procedure for receipt, diarizing, issue file opening, maintaining and weeding of office records etc.

10.11.4 The examination will normally be held once in a year, in the month of September every year and the dates of the examination shall also be determined by the respective heads of offices.

(Authority: - C&AG's letter No.341-Exam./161-83 dated 30 April 1984; letter No. 691-Exam/161-83 dated 05.07.1984; Letter No. 1750Exam/161-83 dated 11.12.1984 and letter No. 959-Exam./16186, dated 26 August 1987).

10.11.5 Marks obtained by the unsuccessful candidates are to be communicated to them.

(Authority: -CAG's letter No. 87-Exam./21-84 dated 02.02.1985).

10.11.6 While the syllabus will broadly remain the same, the standard of the question papers set for the examination, the supervision and valuation should be such as to secure that on passing the examinations, the proficiency of the Group 'D' staff/clerks can be considered to be generally on par with a matriculate/Graduate.

(Authority: -CAG's letter No. 4777-NII./28-82I dated August 1982).

**10.11.7 Preference for those who qualify in type test: -**

The names of the persons who qualify the written examination is arranged in the order of merit as adjudged by the marks obtained in the examination. The panel does not lapse at the end of the recruitment year and is operated till all the qualified persons get promotion as clerks according to the promotion roster. Persons who have qualified in earlier examination shall rank senior to those qualifying in a subsequent examination. Failure to qualify in the type test even matriculate Group 'D' staff (now MTS) who qualify in the written examination in future, preference in promotion to clerks grade will be given to those who have qualified in the type test before their promotion turn comes. When any occasion for filling up a vacancy by promotion from amongst the qualified matriculate Group 'D' (now MTS) arises, the list of eligible staff will be secured through and the first person who has qualified in the type test on the date of promotion will be promoted in preference to those whose rank is higher in the eligibility list but might not have qualified in type test. Normally, the Departmental Competitive Examination is not to be held if there would be no vacancies even to accommodate the existing staff already empanelled for promotion. The preference in promotion for qualification in type test is given only amongst the candidate who had been empanelled on the results of a particular written examination. Those listed in the panel from the later written examination though having qualification in type test cannot over take the staff on the earlier panel that had not qualified in the type test. These orders are applicable only when papers are prepared based on examinations to be held from now onwards.

This scheme of preference is not applicable in respect of those staff that has already been empanelled of those staff that has already been empanelled based on

examination held so far including those Record Keepers whose names are brought on the panel. It is to be ensured that at least one type test falls written examination but before the results of the written examination are finalized.

(Authority: -CAG's letter No. 305-N-2./46-87 dated 2 April 1987)

#### 10.11.8 **Non-qualifying the type tests by Clerks its adverse effect: -**

Those Group 'D'(now MTS) officials, who had not passed the type test examination within two years from the date of their promotion on the post of clerks, were liable to be reverted. In the case of direct recruits, if the candidate did not pass the type test within two years of service, his service were liable to be terminated. In the case appointments under sports quota, if the candidate failed to qualify the type test within two years of service he was liable to be terminated. Now the departmental promotees will not be reverted to Group 'D', if they fail to pass the type test but this qualification is essential for getting the increments, confirmations etc.

- (i) Also no clerk from whatever channel he is appointed shall be reverted/terminated in the case of not qualifying the type test.
- (ii) They will not earn any increment and will not be eligible for confirmation, promotion etc. till they pass the type test. They will not be entitled to appear in any departmental examination like SOGE passing of which entail promotions.
- (iii) After passing the type test all with held increments shall be relieved, but no arrears are payable for the period before passing the type test.
- (iv) If there is any probation period on the post of clerk, it would be taken to be successfully completed for the purpose of confirmation etc.
- (v) In cases, where exemptions are granted from passing the type test to candidates reaching the age of 45 years of on the basis of Medical Certificate from the competent authority, such conditions shall be automatically removed. These orders shall be applicable in the case of ad-hoc appointments of clerks.

(Authority- CAG's letter No. 301/NGE-II/46-87, dated 17 June 1987)

#### 10.11.9 **Eligibility for matriculates Record Keepers: -**

Consequent upon the acceptance of the recommendations of the 6<sup>th</sup> Central Pay Commission, all the erstwhile Group 'D' posts have been upgraded. The post of **Record keeper (Gr. 'C' post)**, which was a promotional post of Gr. 'D', has also been merged in the same grade. All these posts have been classified as Group 'C' Non Gazetted.

(Authority: - C & AG's circular No. 18-NGE / 2010, and No.717-NGE (App)/25-2010dated 28-6-2010)

Even though the post of MTS has been categorized under group 'C', so eligibility for matriculate Record Keepers will also be as per details given in Para No.10.11.1 of this manual.

**10.11.10 Relaxation of upper age limit for staff car drivers for appearing in clerks grade examination conducted by Staff Selection Commission: -**

The Staff Car drivers, who are educationally qualified for appointment to the post of clerk, may be allowed to take up the open competitive examination held by the Staff Selection Commission with relaxation of age up to 35 Years, provided the employed has rendered not less than 3 years of continuous service in the department.

(Authority- GI.MHA. & AR. O. M. No. 22011/15/81 Estt. (D). Dated 4 July 1983)



## CHAPTER – XI

### **Disciplinary Proceeding for penalties, suspension, discharge, resignation**

#### 11.1 **Disciplinary proceedings: -**

11.1.1 For violation of various conduct rules, nature of penalties (major and minor), detailed procedure to be followed for processing cases and imposition of penalties and ancillary matters the C.C.S (Conduct) Rules, the C.C.S. (CCA) Rules the C.C.S. (Temporary Service) Rules, the Vigilance Manual, the Central Administrative Tribunal Act, the prevention of corruption Act, the various service and other reports need to be referred to as it is neither desirable nor feasible to repeat the various orders, instruction, relevant court decisions etc. in this Manual. Miscellaneous departmental instructions to the extent necessary have been incorporated in the chapter.

#### 11.1.2 **Procedure for representation by Government Servant on service matters: -**

(i) When ever in any matter connected with his service rights or conditions, a government servant wants to pass his claim or to seek redress of a grievance the proper course for him is to address his superior authorities in the office in this regard. An appeal or representation to a higher authority should not be made unless the appropriate lower authority has already rejected the claim, refused relief, ignored or unduly delayed the disposal of the case.

(ii) A government servant seeking redress of his grievances arising out of his employment or conditions of service should, in his own interest and consistent with official channels of redress before attempting to take the issue to a court of law.

(Authority: - CAG's letter No. 2006-NGE.I/125-52, dated 30<sup>th</sup> June 1952 and No. 2345-NGE/220-59, dated 21<sup>st</sup> May 1959)

(iii) The appeals / petitions made by the manners of staff under the CCS (CCA) Rules, 1965 and the CCS (T.S.) Rules, 1965 are not to be with hold for any reason that so ever. All such applications are to be forwarded to the authorities concerned.

(Authority: - CAG's letter No. 2178-NGE.III/2-74 (i), dated 8<sup>th</sup> Nov. 1974)

#### 11.1.3 **Elimination of delay in the disposal of disciplinary cases time limit for passing final orders on the inquiry report: -**

No avoidable delay should occur in the disposal of disciplinary cases. Although it is necessary that sufficient time should be available to the disciplinary authority to apply its mind to all relevant facts which are brought out in the inquiry before forming an opinion about the imposition of a penalty, if any, on the disciplinary authority to take a final decision on the inquiry report within a period of three months at the most except in cases which do not require consultation with the Central Vigilance Commission or the Union Public Service Commission.

(Authority: - CAG's Endt. No. 188-Audit/29-71, dated 30<sup>th</sup> Jan. 1971)

Though no specific time-limit has been prescribed in G.I.,C.S.(Dept. of per.), O.M. No. 39/43/70-Ests.(A), dated the 8<sup>th</sup> Jan., 1971 in respect of cases where consultation with CVC and UPSC is required, it is imperative that the time-limit of three months prescribed for other cases should be adhered to in such cases after receipt of the advice of the UPSC/All ministries/Departments are, therefore, requested to dispose of disciplinary cases as quickly as possible with the time-limit indicated above.

(Authority: - G.I., Deptt. of Per. & Trg., O, M. No. 11012/21/98-Estt.(A), dated 11<sup>th</sup> Nov. 1998-Para. 3)

#### 11.1.4 **Time limit for disposal of appeal cases: -**

A statement of appeals pending disposal for over a month should be submitted by the appellate authority to the next higher authority, indicating the reasons due to which the appeals could not be disposed of within a month and the further time likely to be taken for disposal of such appeal cases along with the reasons thereof. This would enable appropriate higher authority to go into the reasons for the delay in the disposal of appeals pending for more than a month and take remedial steps to have the pending appeals disposed of quickly.

(Authority: - CAG's Endt. No. 817-Audit/29-71, dated 25<sup>th</sup> Jan. 1971)

#### 11.1.5 **Monthly return to group officer: -**

monthly return indicating the number of cases in which the disciplinary action is contemplated, is required to be submitted to the Deputy Accountant General (Administration) by the 10<sup>th</sup> of the next month in the following proforma: -

**Report for the Month of \_\_\_\_\_ as on \_\_\_\_\_**

Sl. No.	Name of cases	Opening Balance (No)	Addition during the Month (No)	Total (No)	Cases closed (No)	Closing Balance (No)
1.	Under suspension					
2.	Under inquiry (i)L.T.C. (ii)Other					
3.	Under Charge sheets (i)L.T.C. (ii) Other					
4.	Under Contempt (i) L.T.C. (ii) Other					
	Total: -					

**11.1.6 Vigilance report in respect of Gazetted and Non-Gazetted staff: -**

Vigilance reports of Gazetted and Non-Gazetted Staff may be forwarded to the Headquarters Office on half yearly basis i.e. position as on 1<sup>st</sup> January and 1<sup>st</sup> July to be received in Hqrs. Office latest by 10<sup>th</sup> January and 10<sup>th</sup> July of every year in the format given in **Annexure 'A'**. However, in case there is any significant development in any vigilance case or where there is a new vigilance case in respect of IA&AD employee(s), the same may be intimated to this office immediately without waiting for the next half yearly report. Further, separate reports for Gazetted and Non-Gazetted staff need not be sent.

2. Departmental disciplinary cases need not be depicted in the vigilance report. The vigilance report should contain only those cases for which prosecution sanction has been given by the respective offices and the cases are still pending before CBI, Hon'ble High Court or any other judicial court.

3. In respect of the officials who have since retired or been dismissed or removed from service, but court cases are still pending before any judicial authority after prosecution sanction was accorded against them, a separate return may be furnished in the same format as prescribed for serving employees.

(Authority: - C & AG's order No.42/9/Staff Disc ii/2011 dated 24<sup>th</sup> Feb.2011)

**Annexure 'A'**  
**VIGILANCE REPORT AS ON**

<u>Sl. No.</u>	<u>Name of the officer and Designation</u>	<u>Date of issue of prosecution sanction and date filling of charge-sheet in court</u>	<b>Brief of the case</b>	<u>Current Status</u>

11.1.7 As per details given above in Para. No. 11.1.6.

**11.1.8 (i) Pending disciplinary cases in filed officers: -**

In terms of instructions contained in Headquarters letter No. 292-N.2/54-80-IV, dated 27 Jan. 1982, a quarterly return showing the position of disciplinary cases pending finalization was required to be sent by 10<sup>th</sup> of April, July, October and January. The frequency of this return is now reduced to half year. The return showing the position of disciplinary cases for the half year ending March and September is required to be sent to the Headquarters office (**Annexure - 'B'**) so as to reach their positively by 30<sup>th</sup> April and 31<sup>st</sup> October respectively and should include disciplinary cases initiated up to and of the preceding financial year.

(Authority: - C & AG's letter No. 6667N-2/11-82, dated 28 Dec. 1982)

**(ii) Disposal of all cases: -**

In order to monitor the progress in disposal of old cases, a progress report in settlement of cases outstanding for three years or more, has to be reported to the headquarters office as on 30<sup>th</sup> June and 30<sup>th</sup> December. Besides the existing half yearly return vide item (i) above.

**(iii)** Accordingly, the return as on 31<sup>st</sup> March 1987 (due on 30<sup>th</sup> April 1987) and 30<sup>th</sup> September 1987 (due on 31<sup>st</sup> October 1987) will show the position of cases initiated up to 31<sup>st</sup> March 1986, while the return as on 30<sup>th</sup> June 1987 (due on 10<sup>th</sup> July 1987) and 31<sup>st</sup> December 1987 (due on 10<sup>th</sup> January 1987) will show progress in settlement of cases initiated up to 1983-84, if any.

If there are cases against Group 'B' gazetted officers this should be exhibited in a separate statement and forwarded to Joint/Deputy Director (Personnel).

(Authority: - C & AG's letter No. 471-N-2/9-87, dated 15 May. 1987)

**Annexure-‘B’**

[Referred to Para 11.1.8(i)]

Name of the office \_\_\_\_\_ statement showing the position of disciplinary cases for the half year ending \_\_\_\_\_ in respect of cases initiated upto \_\_\_\_\_ .

Reference: - Headquarters’ office circular No. N.G.E./15/1982; read with C&AG’s letter No.6667/H.2/11-82, dated 28 Dec.1982).

Sl. No.	Name and designation of government servant	Brief particulars of lapses at the part of Government servant	Date of preliminary inquiry, if any, and of completion	Date of issue of charge sheet	Date of receipt of reply to charge sheet
1	2	3	4	5	6

Date of commencement of enquiry is held.	Whether inquiry has been completed the stage at which inquiry proceedings stands	Date of submission of inquiry report where enquiry has been completed	Date of final order of inquiry report on the basis of Government servants reply.	Details reasons for delay, if finalizing the case of different stage.
7	8	9	10	11

**11.1.9 Maintenance of registers: -**

As per the Headquarters office instructions this office is required to maintain the following three registers separately for gazetted and non-gazetted officer: -

1. Register of complaints.
2. Register of reports of investigation.
3. Register of disciplinary proceedings.

As the vigilance cases against Audit Officer and non-Gazetted staff are handled by the Accountant General office, it is necessary that the office should maintains 3 registers separately for Group ‘B’ officers and non-gazetted staff, so that the information in

respect of Group 'B' officers is readily available for being supplied to headquarters office.

(Authority: - C & AG's letter No. 914-GE II/99-80, dated 18 May. 1981)

**11.1.10 Forwarding of applications in the context of disciplinary proceedings: -**

- (i) Application of Government servants for other posts should not be forwarded when disciplinary proceedings against them are contemplated whether for a major penalty or a minor penalty. In other words, when the conduct of a Government servant is under investigation and the investigation has reached a stage at which a prima facie case can be made out against the government servant but formal charge sheet is yet to be issued, the application of such a Government servant should not be forwarded.
- (ii) When the conduct of a government servant is under investigation, but the investigation has not reached the stage when a prima facie case can be made out against the government servant the application of such Government servant may be forwarded together with brief comments on the nature of allegations and it should also be made clear that in the event of actual, selection of the Government servant he would not be released for taking up the appointment if the investigation have been completed and disciplinary proceedings have already commenced or are likely to be initiated shortly.

(Authority: - GIMOHA.OM.NO.110/12/10/75Estt. (A), dated 18 October 1915 and C & AG's Endt. No. 1484-Audit/155-74, dated 24 Dec. 1975)

**11.1.11 Legal assistance to Government employees for proceedings instituted in respect of his official duty or position by another government employees: -**

It would be in public interest to defend a government employee in a case filed against him by another Government employee in respect of matters connected with the formers or position, the later may be treated as a 'Private Party' and assistance given to the former. This will has/have been un-pleaded as co-respondent(s) by other government employee(s) in suits against the government in regard to conditions of service such as seniority etc.

(Authority: -C & AG's Endt. No. 697-A/51-78 (41), dated 15 Nov. 1978)

## 11.2 Suspension

### 11.2.1 Authorities empowered to suspend and grounds for suspension: -

- (i) The appointing authority or any authority to which it is sub-ordinate or the disciplinary authority or any other authority empowered in that behalf may place a Government servant under suspension in various circumstances. Such circumstances may be-
- (a) Where disciplinary proceedings against him are contemplated or are pending:
  - (b) Where he has engaged himself in activities prejudicial to the interest of the government; or
  - (c) Where a case against him in respect of any criminal offence is under investigation, inquiry or trial.

- (ii) A government servant could be placed under suspension of prima-facie case if made out justifying his prosecution or disciplinary proceeding, which are likely to end in his dismissal, removal or compulsory retirement. Suspension should be resorted to only in those cases, where departmental proceedings against a suspended employee for the imposition of a major penalty finally end with the imposition of a minor penalty, the suspension can be said to be wholly unjustified in terms of FR 54-B and the employee should be paid full pay and allowances for the period of suspension by passing a suitable order under FR 54-B.

(Authority: -C & AG's Endt. No. 972-Audit I/80-84/1-85 138), dated 7 Jan.1986)

### (iii) **Suspension of Government Servant involved in cases of dowry deaths: -**

If a Government Servant is accused of involvement in a case of "dowry death" as defined in section 304-B of the Indian Penal Code, he will be placed under suspension: -

**Section 304-B (I)** Where the death of a woman is caused by any burns or badly injury or occurs otherwise than under normal circumstances within seven year of her marriage and it is shown that soon before her death she was subjected to cruelty or harassment by her husband or any relative of her husband for or connection with, any demand for dowry such death shall be called "dowry death" and such husband or relative shall be deemed to have caused her death. If a case has been registered by the Police against a government servant under section 304B of the IPC, he will be placed under suspension in the following circumstances by the competent authority by invoking the provision of sub-rule (1) of Rule 10 of the C.C.S. (CCA) Rules 1965: -

(a) If the government servant is arrested in connection with the registration of the police case, he shall be placed under suspension immediately irrespective of the period of his detention.

(b) If he is not arrested, he shall be placed under suspension immediately on submission of a police report under sub-section (2) of section 173 CPC, 1973, if report prima facie indicates that the Government servant has committed the offence.

(Authority: - G.I.MOPPG&P (DOP&T) O.M. No. 11012/8/87- Estt. (A), dated 22 June 1987 and C&AG's Endt. No. 728-Audit I/80-84/187 (124), dated 17 August 1987)

#### 11.2.2 **Time limit: -**

Every effort has to be made to file the charge sheet on the Government servant, within three months of the date of suspension, and where it may not be possible to do so, the disciplinary authority should report the matter to the report next higher authority explaining the reasons for delay. Cases pending in courts in respect of the period of suspension pending investigation before filing the charge sheet in the court as also in respect of serving of the charge sheet on the Government servants in cases of departmental proceedings, in cases other than those pending in courts, the total period of suspension viz. both in respect of investigation and disciplinary proceedings should not ordinarily exceed six months.

(Authority: - C&AG's Endt. No. 697-A/51-78 (41), dated 15 August 1978)

#### 11.2.3 **Report of arrest to superiors by Government Servant: -**

(i) It shall be the duty of a Government servant who was arrested for any reason to intimate the fact of his arrest and the circumstances connected there with to his official superior promptly even though he might have subsequently been released on bail. On receipt of the information from persons concerned or from any other source the departmental authorities should decide whether the fact and circumstances leading to the arrest of the person call for his suspension. Failure on the part of any Government Servant to inform his official superior will render him liable to disciplinary action on this ground above, apart from the action that may be called for on the outcome of the police case against him.

[Authority: - G.I.MHA O.M. No. 30 / 59 / 54- Estt. (A), dated 25 Feb. 1955 received with C&AG's Endt. No. 566-NGE-III/105-55/187 (124), dated 18 Mar. 1955]



(ii) State Governments have been requested to issue instructions to the police authorities under their control send prompt intimation of arrest or/and release on bail etc., of the central Government servant as soon as possible after the arrest or release indicating also the circumstances of the arrest etc. to enable them to decide what action, if any, should be taken against such employees.

(Authority: - GI.MHA O.M. No. 30 / 59 / 54- Estt./(A), dated 25 Feb. 1955)

#### 11.2.4 **Suspension during pendency of proceedings in a court of law: -**

Various cases shall be dealt with in the following manner: -

(a) **Deemed suspension-** A Government servant shall be deemed to have been placed under suspension by an order of appointing authority: -

(i) With effect from the date of his detention, if he is detained in custody, whether on a criminal charge or otherwise, for a period exceeding forty eight hours;

(ii) With effect from the date of his conviction, if in the event of a conviction for an offence, he is sentenced to a term of imprisonment exceeding forty eight hours and is not forth with dismissed or removed or compulsorily retired consequent to such conviction.

**Note:** - The period of 48 hours referred to in clause (ii) above shall be computed from the commencement of the imprisonment after the conviction and for the purpose, intermittent periods of imprisonment, if any, shall be taken into account.

(b) (i) When government servant against whom a proceeding has been taken on a criminal charge but who is not actually detained in custody (e.g. a person released on bail) may be placed under suspension by an order of the competent authority under clause (b) of Rule 10(1) of CCS (CCA) Rules, 1965. If the charge is connected with official position of the Government Servant or involves any moral turpitude on his part, suspension shall be ordered under this rule unless there are exceptional reasons for not adopting this course. When a Government servant is suspended or is deemed to have been suspended or is deemed to have been suspended (whether in connection with any disciplinary proceedings or otherwise) and any other disciplinary proceeding is commenced against him during the continuation of that suspension, the authority competent to place him under suspension, may for reasons to be recorded by it in writing, direct that the Government Servant shall continue to be under suspension until the termination of all or any of such proceedings. When a Government Servant who is deemed to be under suspension in the circumstances mentioned in clause (a) or who is suspended in circumstances mentioned in clause

(b) is reinstated without taking disciplinary proceedings against him. His pay and allowances for the period of suspension will be regulated under FR 54-B and if proceeding taken against him were for his arrest for debt which proved that his liability arose from circumstances beyond his control and the detention being held by any competent authority to be wholly unjustified, the case may dealt with under FR 54(B) (5) *ibid*.

(Authority: - GI.MHA Memo No. 15(B) E.IV/75, dated 28 Mar. 1959)

(ii) A show cause notice may be given to a Government Servant concerned and the representation, if any, in reply to the notice considered before on order under FR 54(B) (3) or (5) is made.

(Authority: - C&AG's letter No. 2569-NGE-III/2-70(ii), dated 19Dec.1970)

(iii) A criminal offence for which proceeding has been taken need not necessarily relate to his official position alone. Three alternative situations may arise viz. the charge made or proceeding taken against him is (a) connected with his position as a government servant, or (b) likely to embarrass him in the discharge of his official duties or (c) involves moral turpitude, while the first situation speaks definitely cases arising out of government servants official capacity, the other two need not necessary relate to official position alone. A criminal offence committed by the government servant in his private capacity may also cause embarrassment in discharge of his official duties similarly; moral turpitude is also not confined to wrongful acts committed in ones official capacity alone. An offence committed in private or official capacity revealing a vitiated state of moral character may amount to moral turpitude. All these cases have, therefore to be dealt with in the manner prescribed in sub Para (a) above.

(Authority: - GOI.M.O.F. (DOE) O.M.NO.F 15 (8) E. IV/57, dated 28 March 1959 and C&AG's letter No. 603-NGE)

**(iv) Amendment to the provisions of Rule-10 of the Central Civil Services (Classification, Control and Appeal) Rules, 1965 regarding review of suspension: -**

As per original provisions of rule 10 of the CCS (CCA) Rules, 1965, the provision for review within ninety days was applicable to all types of suspensions. A review of suspension shall not be necessary in case of deemed suspension under sub rule (2), if the Government servant continues to be under detention at the time of completion of ninety days of suspension and the ninety days period for review in such cases will count from the date the Government servant detained in custody is released from detention or the date on which the fact of his release from detention is intimated to his appointing authority, whichever is later.

In deemed suspension under sub-rule (2), the date of order of suspension may be much later than the deemed date of suspension. With a view to making these provisions explicit, sub-rule (6) of the aforesaid rule 10 has now been amended to substitute the words “ninety days from the date of order of suspension” occurring therein with **“ninety days from the effective date of suspension”**. Consequent upon this amendment, it would henceforth be necessary to specifically indicate in the orders of suspension the effective date of suspension.

Sub-rule (7) of the aforesaid rule 10 stipulates that “Notwithstanding anything contained in sub-rule (5) (a) an order of suspension made or deemed to have been made under sub-rule(1) or (2) of this rule shall not be valid after a period of ninety days unless it is extended after review, for a further period before the expiry of ninety days.” Sub-rule(5)(a) of the aforesaid rule 10 has, therefore, now been amended to read as follows: -

**“Subject to the provisions contained in sub-rule (7), an order of suspension made or deemed to have been made under this rule shall continue to remain in force until it is modified or revoked by the authority competent to do so.”**

Consequently, the words **“Notwithstanding anything contained in sub-rule (5)(a)”** stated in **sub-rule (7) of Rule 10** have become redundant and have, therefore, been **deleted**.

(Authority: -GOI, Min. of Per. & Public Grievances and Pensions, Deptt. of Per. & Training. No.11012/4/2007-Estt.(A), dated 12<sup>th</sup> July 2007)

### 11.2.5 **Intimation about conviction: -**

In order that the departmental authorities of a government servant who has been convicted by court of law may be in a position to consider his case and pass suitable orders there on. It shall be the duty of a government servant who may be convicted in a criminal court to inform his official superiors of the fact of his conviction and the circumstances connected there with as soon as it is possible for him to do so. Failure on the part of any government servant so to inform his official superior's will be regarded as suppression of material information and will render him liable to disciplinary action on this ground alone, apart from the penalty called for on the basis of the offence on which the conviction was based.

(Authority: - GOI. MOHA. OM. No. 52/60/49-Estt.dated 20 Dec. 1949 received under C&AG's Endt. No. 4032-NGE II/410-49, dated 29 Dec. 1949)

### 11.2.6 **Criminal Misconduct: -**

As soon as sufficient evidence is available in the course of investigation of misconduct, whether such investigation is conducted departmentally or through the police including SPE, action should be taken under the CCS (CCA) Rules, or other appropriate disciplinary rules, and disciplinary proceedings need not interfere with the police investigation, which may be continued, and the penalty, if any imposed as a result there of, the questions of prosecution should be considered in the light of such material as may have become available as a result of the investigation.

(Authority: - GI. MHA. OM. No. 39/30/54-Estt. (A), dated 20 October 1955)

In suitable cases, criminal proceedings should thereafter be initiated. Before initiating such proceedings, advice on evidence should be obtained from the Attorney General or the Solicitor General. Where the conduct of an official discloses a grave offence of a criminal nature criminal prosecution should be the rule and not the exception. Where the competent authority is satisfied that there is no criminal case, which can be reasonably sustained against such officer, criminal prosecution should not, of course, be resorted to, but prosecution should not be avoided merely on the ground that the case might be bad to an acquitted. Should the decision of the trial court or the appellate courts, as the case may be bad to the acquitted of the accused it may be necessary to review the decision taken earlier as a result of the department proceedings. A consideration to be taken into account in such review would be whether the legal proceedings cover precisely the same ground. If they did not, and

the legal proceedings related only to one or two charges i.e. not the entire field of departmental proceedings it may not be found necessary to alter the decision already taken. Moreover, it should also be remembered that while the court may have held that the facts of the case did not amount of an offence under the law, it may well be that the competent authority in the departmental proceedings might held that the government servant was guilty of a departmental misdemeanor and he had not behaved in the manner in which a person of his position was expected to behave.

### 11.3 **Discharge: -**

#### 11.3.1 **Termination of service of temporary employees: -**

(i) The service of a temporary Government Servant who is not in quasi-permanent service shall be liable to termination under Rule 5 (1) of C.C.S.(T.S.) Rules, 1965 at any time by notice in writing given either by the Government servant to the appointing authority or by the appointing authority to the Government Servant. The period of such notice shall be one month on either side agreed by the Government. The order of termination, which should be passed by the appointing authority, should not mention the reasons for such termination.

(ii) The following procedure shall be adopted by the appointing authority while serving notice such Government servant under clause (a) of Rule 5 (1): -

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

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

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

(Authority: - GOI. Cabinet Secretariat Notification dated 4 September 1970 received under C&AG's Endt. No. 531-Audit/117-65.II, dated 24 April 1971)

Under Rule 5(1) of CCS (T.S.) Rules, 1965 the appointing authority can give one month pay in advance to a temporary employee and relieve him from service, but it is not open to the temporary employee to pay one month's pay in lieu of notice. It is for the appointing authority to determine whether having regard to the circumstances of the case the provision for notice should be waived. If the appointing authority decides not to permit immediate release, the Government servant must continue in service for the period of notice and if he remains absent from duty during that period, it is open to

government to take such disciplinary action against him as they may deem fit in addition to treating the period of absence as extra ordinary leave. If on the other hand the appointing authority is satisfied that sufficient cause exists for waiver of the notice the Government servant could be released forth with and the question of withholding pay or both pay and allowances for the period he actually worked does not arise.

(Authority: - C&AG's Letter No. 734-NGE/494-51,II, dated 7March 1952 and No. 3182-NGE-II/308-53,dated 17Sept. 1953)

There is an obvious difference between action on the ground of general unsuitability and action on the ground of misconduct. In either case, it is necessary for the authority dealing with the matter to satisfy itself about the corrections of the charge before taking action but any undue emphasis on this may come in the way of suitable action being taken subject to these considerations, it has been decided by the Government of India, that it is in appropriate to take action under Rule 5 as a short out to normal procedure in a case where the Government Servant is guilty only for specific act of misconduct. At the same time, no hard and fast rule can be laid down in the matter and it will be necessary to consider each case on its merits and decide whether the circumstances indicate a charge of specific misconduct or not., while Rule 5 should not be initialed in a case in which action is to be taken on the basis of an incidents, which only form specific offence or misconduct, the authorities concerned should not hesitate to use Rule 5 merely because among the reasons justifying the termination of employment, there may be some which might come under the description of specific faults of misconduct.

(GOI. MHA. OM. No. 78/105/55-T.S./dated 22 Dec. 1955 and C&AG's letter No.57-NGE II/54-55, dated 9 Jan. 1950 and OM No. 39/14/50-Estt. (A), dated 22 June 1956 received under C&AG's letter No.57-NGE III/41-50, dated 31 July 1956)

### 11.3.2 Distinction between letter of resignation and notice: -

(i) When a temporary Government Servant submits a letter of resignation, a distinction should be drawn between the letters, a letter of resignation purporting to be notice of termination of service and one, which is not. This is because a notice of termination of service given by a temporary government servant under Rule 5(1) of the CCS(T.S.) Rules, 1965 is something different from a mere letter of resignation submitted by him without any reference direct or indirect, to the said rule. While the former is an exercise of the right confirmed by statutory performance of his duties automatically on the expiry of the prescribed period of notice, the letter of resignation in which he does not refer to Rule 5(1) of C.C.S.(R.S.) Rules, 1965, or does not even say that it be treated as a notice of termination of service, the provision of rule 5(1) ibid will not be attracted. In such a case, the resignation of the temporary Government Servant will not dealt with under the rules and he can relinquish his post only when the resignation is accepted and he is relieved of his duties. It will, therefore be possible in such circumstances to retain the temporary officer even beyond one month if it takes time to make alternative arrangements. This will not be repugnant to the provisions of CCS (T.S.) Rules, 1965 in any way because when a temporary Government Servant submits a letter of resignation without invoking the provisions of said rules, they will not come into picture notwithstanding the fact that, being a temporary Government Servant, he is governed by those rules.

(Authority: -GOI. MHA. OM. No. 4/1/65-Estt. (C), dated 25 May 1966 received with C&AG's letter No.1112-NGE III/70-65, dated 04 June 1966)

(ii) When a notice is given by the appointing authority (Under Rules 5 (1) of CCS (T.S.) Rules, 1965) terminating the services of a temporary Government Servant, or when the service of a temporary Government Servant is terminated on the expiry of the period of such notice or forth with by payment of pay plus allowances, the Central Government or any other authority specified by the Central Government in this behalf or a head of a department if the said authority is subordinate to him may of its own motion or otherwise reopen the case and after making such enquires as it deems fit: -

- (a) Confirm the action taken by the appointing authority.
- (b) Withdraw of notice.
- (c) Reinstate the Government servant in services or
- (d) Make such other order in the case as it may consider proper;

Provided that except in special circumstances, which should be recorded in writing, no case shall be reopened under Rule 5(2)(a) after the expiry of three months (i) from the date of notice, in a case when notice is given, (ii) from the date of termination of service, in a case when no notice is given.

(Authority: -GOI. MHA. (DP&AR) OM. No. 12015/1/77-Estt. (C), dated 3<sup>rd</sup> Nov.1978 received with C&AG's letter No. 78/Audit/51-78 (44), dated 16 Dec.1978)

#### 11.4 **Resignation: -**

##### 11.4.1 **Resignation from Service-procedure in respect of: -**

Resignation is intimation in writing sent to the competent authority by the incumbent of a post of his intention or proposal to resign the office/post whether immediately or from a future specified date. A resignation is to be clear and unconditional. The appointing authority in respect of the service or post in question is the authority competent to accept the resignation of the Government servant.

##### 11.4.2 **Acceptance of resignation: -**

It is not in the interest of Government to retain an unwilling Government Servant in service. A resignation of a Government servant from service may be accepted, except in the circumstances indicated below: -

- (i) Where the Government servant concerned is engaged on work of importance and it would take time to make alternative arrangements for filling the post, the resignation may not be accepted straight away but only when alternative arrangements for filling the post have been made.
- (ii) Where a Government servant, who is under suspension submits a resignation the competent authority should examine, with reference to the merit of the disciplinary case pending against the Government Servants, whether it would be in public interest to accept the resignation. Normally, as Government Servants are placed under suspension only in case of grave delinquency, it would not be correct to accept a resignation from a Government Servant under suspension. Where the alleged offence do not involve moral turpitude or where the quantum of evidence against the accused Government Servant is not strong enough to justify the assumption were continued, he would removed or



dismissed from service, or where the departmental proceedings are likely to be so protracted that it would be cheaper to the public exchequer to accept the resignation.

In cases, where acceptance of resignation considered necessary in the public interest, the resignation is to be accepted with the prior approval of the Accountant General in respect of Group 'C' and 'D' posts. In so far as Group 'B' officers serving in IA & AD are concerned, the resignation of such officers shall not be accepted except with the prior approval of the C & AG's of India. Concurrence of the Central Vigilance Commission should be obtained before submission of the case to the C & AG's if the Central Vigilance Commission had amazed initiation of departmental action against the Government servant concerned or such action was initiated on the advice of the control Vigilance Commission.

- 11.4.3 (i) A resignation becomes effective when it is accepted and the Government servant is relieved of his duties. If a Government servant who submitted a resignation, sends intimation in writing to the appointing authority withdrawing his earlier letter of resignation **before** its acceptance by the appointing authority, the resignation will be deemed to have been automatically withdrawn and there is no question of accepting the resignation. In cases, however, the resignation had been accepted by the appointing authority and the Government Servant is to be relieved from a future date, if a request for withdrawing the resignation, is made by the government servant before he is actually relieved of his duties, the normal procedure would be to allow the request of the Government Servant to withdraw the resignation. However, the request, for withdrawal may be refused, the grounds for the rejection of the request should be duly recorded by the appointing authority and suitably intimated to the Government Servant concerned.
- (ii) Where an officer is on leave, the competent authority should decide whether it would accept the resignation with immediate effect or with effect from the date following the termination of the leave. Where the period of notice has been prescribed which a Government Servant should give when he wishes to resign from service the competent authority may decide to court the period of leave towards notice period. In other cases also, it is open to the Competent Authority to decide whether the resignation should become effective immediately or with effect from same prospective date.

**11.4.4 Withdrawal of resignation from Government Service: -**

The procedure for withdrawal of resignation after it has become effective and the Government servant had relinquished the charge of his earlier post, is Governed by the statutory provisions in sub-rules (4) to (6) of rule 26 of the C.C.S. (Pension) Rules, 1972 which corresponds to article 418 (B) of the Civil Service Regulations.

**11.4.5 Release of Government Servants for appointment in Central Public Enterprises: -**

A Government Servant who has been selected for a post in a Central Public Enterprises/Central autonomous body may be released only after obtaining and accepting his resignation from the Government Service. Resignation from Government service with a view to securing employment in a Central Public Enterprise with proper permission will not entail forfeiture of the service for the purpose of retirement/termination benefits. In such cases, the Government Servant concerned shall be deemed to have retired from service from the date of such resignation and shall be eligible to receive all retirement/terminal benefits is admissible under the relevant rules applicable to him in his parent organization.

**11.4.6 Resignation as a technical formality: -**

Where Government servants apply for posts in the same or other departments through proper channel and on selection, they are asked to resign the previous posts for administrative reasons, the benefits of past service may, if otherwise admissible under rules, be given for purposes of fixation of pay in the new post treating the resignation as a **‘technical formality’**.

(Authority: - GI. MOP G&P, O.M.No.28034/25/87-Estt (A), dated 11<sup>th</sup> Feb.1988 received under C&AG's Endt. No.1114-NGE.III/18-86, dated 19<sup>th</sup> April1988)

11.4.7 Proforma for processing the cases of resignation, please refer to **Annexure ‘C’**.

**Annexure-‘C’**

(Referred to in Para 11.4.7)

Resignation from service tendered by Shri .....

Designation.....	Permanent	No
.....		

1. Name of the Official.
2. Date of appointment in department.
3. Permanent/Quasi-permanent/Temporary.
4. Date of Submission of the resignation.
5. Date from which the applicant had desired the resignation to be accepted.
6. Reasons for tendering the resignation.
7. Date on which last attended the office.
8. Nature of leave, if any, sanctioned before the resignation.
9. Unauthorized absence from duty, if any.
10. Government dues outstanding, if any.
11. Government publications (priced), if any, outstanding with the Government Servant.
12. Disciplinary action pending or contemplated, if any.
13. Dues outstanding relating to co-operative. Stores / Canteen/Recreation club or Co-operative society
14. Date from which the resignation is to be accepted.
15. Appointing authority by whom the resignation is to be accepted.

Audit Officer

DAG (Admn.)

## **Chapter-XII**

### **Staff proposals, budget estimate and control over expenditure**

#### **12.1 Staff proposals-**

In terms of provisions of Paragraph 11.5 of CAG's MSO (Admn.) Vol. I (3<sup>rd</sup> edition), the rendition of Annual Return- Staff Proposals (For inclusion in RE 2007-2007 and 2008- 09 onwards) has been discontinued forthwith.

(Authority: -C&AG's order No. 1831-BRS/SP/16-2007 DATED 05.06.2007)

#### **12.2 Budget Estimates: -**

12.2.1 The Budget Estimates of the office have to be prepared in accordance with general rules and orders contained in paragraph 11.2 to 11.4 of C&AG's MSO (Admn.) Vol-I (3<sup>rd</sup> edition) and instructions as issued by the Headquarters office each year for guidance.

#### **12.2.2 Preparation and framing of Budget Estimates: -**

(i) Budget estimates in the prescribed forms are prepared by all Heads of Offices in respect of salaries and 'travel expenses of Group 'A', Group 'B' officers and non-gazetted establishment (on the basis of approved staff), office expenses (contingencies), grant-in-aid etc. for their own offices and the offices subordinate to them and submitted to the Comptroller and Auditor General for scrutiny.

(ii) The estimates in respect of Disbursement and Recoveries of various types of loans to Government servants etc., under the Major Head '7610' in respect of both gazetted and non-gazetted staff and loans and advances to departmental canteens under the Major Head '7615' will be prepared by the respective offices.

(iii) In framing the budget estimates, the Accountants General should exercise the utmost foresight. All items of expenditure that can be foreseen should be provided for and care should be taken to see that the provision is included under the proper sub-heads. While provision should be made for all items that can be foreseen, it is essential that the amount of the provision should be restricted to the absolute minimum necessary. When providing for new expenditure, administrative difficulties and possible delays should always be borne in mind, and not more should be provided than is likely to be spent during the course of the year. Provision should not be made for inchoate

schemes, which require to be worked out, and submitted to higher authorities for sanction. If any expenditure requires the sanction of the President, it should not be included in the estimates unless the required sanction has already been obtained.

- (iv) In framing the revised budget estimates, the Accountants General should not merely repeat the budget figures. They should be framed carefully on the basis of the most recent actuals and a forecast of events during the remainder of the year.
- (v) The Revised Estimates for the current financial year and budget estimates for the ensuing financial year should be prepared in the prescribed form and submitted to Headquarters office by the 30<sup>th</sup> September each year.

The following general instructions should be kept in view while framing the estimates: -

- (a) Revised Estimates for the whole establishment (Permanent and Temporary) as on 1<sup>st</sup> September should be prepared on the basis of the actual expenditure on the sanctioned strength of regular and casual posts upto the end of the month of August. The feasibility of filling up the vacant post in different cadres should be critically examined while proposing monetary provision for such posts, and provision for only those posts which can be filled during the remaining part of the year should be proposed. Provision should not be made for posts, which it has been decided to leave unfilled. However, it is desired to revive any of these posts, previous consent of the Headquarters Office should be obtained before including any provision on this account.
- (b) Budget Estimates for the ensuing year should be prepared similarly on the basis of regular sanctioned strength as on 1<sup>st</sup> September and should exhibit, separately, the provision for all vacant posts as can be expected to be filled in that financial year.
- (c) Provision for additional posts, including provision under the sub head 'Travel Expenses' for the same, need not be made in the estimates. This will be included by the Headquarters office.

- (d) The monetary estimates should be prepared with reference to the actuals for the first five months, which will however, include expenditure on pay and allowances for six months.
- (e) Full provisions for Group 'B' posts sanctioned in lieu of IA&AS posts (junior time scale) should be made in the revised and budget estimates.
- (f) No monetary provision is to be made for non-duty posts like deputation reserve/shadow/supernumerary posts/posts held in abeyance etc.
- (g) An explanatory note should be attached to the estimates describing fully the causes for variation between the current year's Budget and Revised Estimates, as also, between the Revised Estimates of the current year and the proposed estimates of the ensuing year under each sub-head and detailed heads.
- (h) For the provision under "Overtime Allowance" detailed justification supported by item wise details should be furnished. For the provision under 'Honoraria', detailed calculations of the amount proposed for various items of work covered by rates prescribed by Headquarters office from time to time should be furnished.
- (i) The details of provision for pay and allowances should be abstracted from the register prescribed vide **Annexure-I** to this Chapter. However, before abstracting the details the entries in the register should be independently re-checked by the Internal Audit Wing and a certificate to this effect furnished by the Accountant General.
- (j) The estimated requirement of funds for the following items of contingencies for inclusion in the budget estimates for the ensuing year, duly supported by detailed justification may be sent so as to reach the Headquarters office by the 10<sup>th</sup> August: -
1. Purchase of Accounting Machines and Comptometers
    - (i) Involving foreign exchange
    - (ii) Others
  2. Purchase of Staff cars/Station wagon, etc.
  3. Purchase of water coolers
  4. Purchase of printing machines (excluding typewriters)
  5. Grant-in-aid contribution, etc.

- (k) The estimated requirement of funds for air conditioning, special electrical fitting, strong rooms, and horticulture works etc. for inclusion in the budget estimates of the ensuing year, duly supported by detailed justification may be sent so as to reach Headquarters office by the 10<sup>th</sup> August.
- (l) Recoveries to be made from other Ministries/Departments of central Government are only taken in reduction of expenditure and estimates for such recoveries should be included separately in the estimates for expenditure in such cases. Recoveries from State Governments and non-government entities are taken as revenue receipts and estimates for such recoveries should be included in the estimates of revenue receipts under the appropriate heads of revenue.
- (m) All figures should be given to the nearest hundreds of rupees under each detailed and sub-head.

[Authority: - Paragraph 11.2 to 11.3.2(xiii) of C&AG's MSO (Admn.) Vol-I (3<sup>rd</sup> edition)]

**Annexure-I**

[Referred to Para 12.2.2(v)(i)]

**Details of Provision Proposed for Pay and Allowances of Gazetted Officers/Establishment**

Cadre No. of Posts Scale of pay					Rate of Dearness allowance			
Sl.N o.	Name	Actual Pay due on 1 <sup>st</sup> April	Amount Of Provision for the year at the rate in Column 3	Date of Increment	Rate of increment	Amount of increment for the year	Total Provision for pay Column 4 & Column 7	Provisions for the Dearness Allowances
1.	2.	3.	4.	5.	6.	7.	8.	9.

Rate for other Allowances		Rate for other Allowances				
Details of Provision for other Allowance		<i>Total Remarks</i>				
CCA	HRA	Other Allowances				
10.	11	12	13	14	15	16

**12.2.3 Sanction and Revision of Establishment: -**

- (i) Any proposal for revision of the establishment or temporary or permanent addition thereto, which is not within the powers of the Accountants General / Principal Directors of Audit to sanction, should be submitted to the Comptroller and Auditor General, must be supported by statistics of work, the unit adopted in each case being clearly specified.
- (ii) A Register of Statistics of work done on a monthly basis should be maintained by all sections in a suitable form to be prescribed by the Accountant General / Principal Director of Audit keeping in view the purpose of collecting from the Register of Statistics,



the quantum of average monthly work done under different processes of Audit and accounting for which standard rates or norms have been prescribed, for the determination of staff requirements of various sections. This Register should be posted monthly after completion of the work and should be checked every month by the Section Officer and reviewed by the Branch Officer of the concerned section to ensure that the entries have been made properly and completely.

- (iii) The work statistics compiled by the section for assessment of staff requirements should be thoroughly and carefully checked either by the Section Officer of the Internal Audit section or by a Section Officer of some other section who has nothing to do with the particular staff proposals and reviewed by the Branch Officer in charge of the section concerned to satisfy himself that the statistics submitted to him are correct. A record of checks exercised by either of these section officers nominated for the purpose and the conclusions thereof should be maintained.
- (iv) At the time of scrutiny of the budget proposals for each group, the Internal Audit Branch should test check the figures furnished therein for their accuracy and completeness. It should maintain a record of test checks conducted and the results of such test check should be put up to the Accountant General / Principal director of Audit along with the results of its independent recheck of the details in support of Budget Proposals.

[Authority: - Paragraph 11.4 to 11.4.3 of C&AG's MSO (Admn.) Vol-I (3<sup>rd</sup> edition)]

#### **12.2.4 Change in Grants and Appropriations during the year: -**

- (i) The demands in respect of votable expenditure as detailed in the budget estimates become a 'Grant' when passed by Parliament and authorized by an Appropriation Act. The estimates relating to expenditure, which is not submitted to the vote of Parliament become 'Appropriation' when authorized by an Appropriation Act.
- (ii) All applications for re-appropriations within the budget grants and appropriations should be submitted to the Headquarters office through the 'Review of Expenditure' for the month of January each year. These applications should be based on the latest actuals and the probable expenditure for the remaining months as far as it can be foreseen and not on revised estimates. The applications for supplementary grants should not, however, be

held up till that time but submitted to the Headquarters Office as soon as it is clear that a supplementary grant will be necessary.

(iii) Once Parliament has authorized the 'Grants' 'Appropriations', the amount of these 'grants'/appropriations' cannot be increased without a further authorization by that body. This authorization is necessary in the following cases and is made by Parliament in the form of supplementary grants / appropriations: -

(a) When the amount of a grants / appropriation authorized in the Schedule to an Appropriation Act for a particular service is found to be insufficient for the purposes in the current year; or

(b) When a need arises during the year for supplementary additional expenditure upon some new service not contemplated in the budget for the year.

(iv) Whenever supplementary or additional Grants are deemed necessary, applications for them are to be submitted to the Ministry of Finance by the middle of December, at the latest. Before such an application is made, it should be seen whether there are likely to be any normal savings and whether any special economies can be affected under any sub head of the grant. Normally, an application for a supplementary grant will not be entertained by the Ministry of Finance unless the anticipated excess is due to a cause beyond the control of the authority and funds cannot be found by any legitimate postponement of expenditure for which provision already exists. These will normally be accepted if they relate to matters of real imperative necessity or to the earning or safeguarding of revenues. All applications of supplementary grants should be accompanied by a full explanation of the reasons for the excess and for inability to provide funds in the original budget to meet it.

(v) All savings in the 'Audit Grant' are to be surrendered by the Comptroller and Auditor General to the Ministry of Finance, when they are foreseen, without waiting till the end of the year, unless they are required to meet excesses of the kind referred to in Para12.2.4 (iv) Saving should not be held in reserve for possible future excesses, though a reasonable margin may be allowed for inaccuracy in forecast.

[Authority: - Paragraph 11.6 to 11.10 of C&AG's MSO (Admn.) Vol-I (3<sup>rd</sup> edition)]

### 12.3 **Control Over Expenditure: -**

Instructions on expenditure management have been issued from time to time by the Ministry of Finance, Department of Expenditure with a view to ensure availability of adequate resources for meeting the objectives of critical development and priority schemes. These measures are intended at promoting fiscal discipline without restricting the operational efficiency of the Government.

The following measures for fiscal prudence and economy will come into force with immediate effect: -

#### 1. **Seminars and conferences**

- (i) Utmost economy shall be observed in organizing conferences/Seminars/Workshops. The prescribed expenditure ceilings for holding seminars, conferences, workshops etc. should be enforced and only such conferences, workshops, seminars, etc. which are absolutely essential, should be held. A 10% cut on budgetary allocations for seminars/conferences shall be effected.
- (ii) Holding of exhibitions/seminars/conferences abroad is strongly discouraged except in the case of exhibitions for trade promotion.
- (iii) There will be a ban on holding of meetings and conferences at five star hotels.

#### 2. **Purchase of vehicles**

Except for the operational requirements of Defence Forces, Central Paramilitary Forces and security related organizations, purchase of vehicles, including those against condemnation of the existing vehicles, would not be permitted.

#### 3. **Foreign travel**

- (i) It would be the responsibility of the secretary of each Ministry/Department to ensure that foreign travel is restricted to most necessary and unavoidable official engagements based on functional necessity and extant instructions are strictly followed.
- (ii) Ministries/Departments shall lay down quarterly ceilings based on the annual budget under foreign travel expenses, which they may not exceed during the quarter in question. This will enable the Ministries/ Departments to priorities and phase their expenditure during the whole year.

- (iii) Where travel is unavoidable, it will be ensured that officers of the appropriate level dealing with the subject are sponsored instead of those at higher levels. The size of delegation and the duration of visit will be kept to the absolute minimum.
- (iv) Proposals for participation in study tours, workshops/ conferences/ seminars/ presentation of papers abroad at government cost will not be entertained except those that are fully funded by sponsoring agencies.

#### **4. Creation of posts**

There will be a total ban on creation of Plan and Non-Plan posts, except for new organizations, which are set up during the course of the current year based on already approved schemes.

#### **5. Consultancy Assignments**

As per the extant instructions, consultancy assignments are to be awarded based on the provisions of the GFRs. In this context, the provisions of GFRs may be strictly followed and consultancy assignments may be awarded only for specific jobs which are well defined in terms of content and timeframe for their completion. Engagement of consultants may be resorted to only in situations requiring high quality services for which the concerned Ministry/Department does not have requisite expertise.

All Ministries/Departments may carry out a review of the Consultants appointed by that Ministry/Department in the light of the provisions of the GFRs, and reduce the number of Consultant to the minimum requirement. Where individual Consultants are appointed by nomination due economy may not be disproportionate to the work to be carried out by the Consultant.

#### **Observance of discipline in fiscal transfers to State, Public Sector Undertakings and Autonomous bodies at Central/State/Local level.**

- (i) No amount shall be released to any entity (including state Governments), which has defaulted in furnishing Utilization Certifications for grants-in-aid released by the Central government without prior approval of the Ministry of Finance.
- (ii) Ministries/Departments shall not transfer funds under any Plan schemes in relaxation of conditions attached to such transfers (such as matching funding).

- (iii) The State Governments are required to furnish monthly returns of Plan expenditure- Central, Centrally Sponsored or State Plan-to respective Ministries/Departments along with a report on amounts outstanding in their Public Account in respect of Central and Centrally Sponsored Schemes. This requirement may be scrupulously enforced.
- (iv) The following specific steps may be adopted:
  - (a) The unspent balances available with the States and implementing agencies must be taken into account before further releases are made.
  - (b) The sanction for payment must clearly specify either that the payee has no utilization certifications as 'due for rendition' under the Rules under the scheme in question or that the payment has been authorized by Department of Expenditure.
  - (c) For any deviation from the above, the case should be referred to the Department of Expenditure.
  - (d) The Chief Controller of Accounts must ensure compliance with the above as part of pre-payment scrutiny.

#### **Balance Pace of Expenditure**

- (i) Rush of expenditure towards the end of the financial year continues to be an area of concern. As per extant instructions, not more than one-third (33%) of the Budget Estimates may be spent in the last quarter of the financial year. Besides, the stipulation that during the month of March the expenditure should be limited to 15% of the Budget Estimate is reiterated. Ministries/Departments, which are covered by the Monthly Expenditure Plan (MEP), may ensure that the MEP is followed strictly.
- (ii) It is also considered desirable that in the last month of the year payments may be made only for the goods and services actually procured and for reimbursement of expenditure already incurred. Hence, no amount should be released in advance ( in the last month) with the exception of the following:
  - (a) Advance payments to contractors under terms of duly executed contracts so that Government would not renege on its legal or contractual obligations.
  - (b) Any loans or advances to Government servants etc. or private individuals as a measure of relief and rehabilitation as per service conditions or on compassionate grounds.

- (c) Any other exceptional case with the approval of the Financial Adviser. However, the FA may send a list of such cases to the Department of Expenditure by 30<sup>th</sup> April of the following year for information.

### **Compliance**

Secretaries of the Ministries/Departments being the Chief Accounting Authorities as per Rule 64 of GFR shall be fully charged with the responsibility of ensuring compliance of the measures outlined above. Financial Advisers shall assist the respective Departments in securing compliance with these measures and also submit an overall report to the Minister-in-Charge and to the Ministry of Finance on a quarterly basis regarding various actions taken on these measures/guidelines.

(Authority: -Min. of Finance Deptt. of Exp, No. 7(1)/E.Coord/2011 New Delhi dated 11<sup>th</sup> July 2011 vide CAG's letter No.4385/41/BRS/2000/KW DATED 11.08.2011)

## Chapter-XIII

### Advance to Government Servant

#### Para-13.1 **House Building Advance –**

Para-13.1.1 Rule to regulate the grant of house building advances to Central Government servants have been issued from time to time by the Government of India. Application from eligible Government Servants for grant of advances for the construction of house, outright purchase of plots, purchase of houses/new flats, purchase on hire purchase basis and for additions and alternations are to be sanctioned with reference to these rules and orders and submitted to the Accountant General after central scrutiny of all the connected documents for sanction of advance as per powers delegated to him. The availability of provision should invariably be kept in view.

#### Para 13.1.2(I) **Minimum cost-ceiling need not be insisted -**

The cost-ceiling limit for the purpose of grant of House Building Advance will be 200 time of the basic pay (now 34 times the pay in the pay band) of the Government employee applying for House Building Advances, Subject to a minimum of Rs 7.50 lakhs and maximum of Rs 18 lakhs (now Rs. 30 lakhs) whenever the Administrative ministry/department is satisfied on the merits of the case, they may relax the cost ceiling up to a maximum of 25% of the cost – ceiling mentioned above in individual cases.

2. These order will be effective from the date of issue of this OM.

3. With regard to minimum cost-ceiling, it is clarified that the minimum cost-ceiling has been laid down to enable employees to avail of HBA to acquire/construct house up to this ceiling even it their cost ceiling according to basic pay is less. Otherwise any Government reward can avail of HBA irrespective of his basic pay subject to compliance with other requirements of house building Advance Rule.

(OM No. 1/17015/17/91-H-III, dated the 1<sup>st</sup> Jan 1996 as amended by OM dated the 16<sup>th</sup> Dec, 1997)

Para 13.1.2(II) **Quantum of House Building Advance –**

1. Only one advance shall be sanctioned to a Government servant during his/her entire service.
2. The maximum amount of advance shall be as follows:-

<b>Purpose</b>	<b>Cost</b>	<b>Pay in the pay band</b>	<b>Maximum</b>
1. Construction of a house excluding plot	100%	34 times	7,50,000
2. Construction of a house including plot	-do-	-do-	-do-
3. Purchase of ready-built house or flat	-do-	-do-	-do-
4. Purchase of a ready-built houses or flat, which the same have been built cannot be mortgaged	-do-	-do-	-do-
5. Construction of the house in a rural area	80%	-do-	-do-
6. Enlarging existing living accommodation	100%	-do-	1,80,000
7. Enlarging existing living accommodation in a rural area	80%	-do-	1,80,000

3. Family pension at normal rates drawn by the Government servant will also be included with basic pay for computing the Quantum of HBA / COST-CEILING LIMITS.
4. The amount of the advance shall be restricted to 80% of the true cost of land and construction of house or cost of enlarging living accommodation in the case of construction in rural areas. This can be relaxed and 100% can be sanctioned, if the Head of Department certifies that the concerned rural area falls within the periphery of a town or city.
5. The amount of advance shall be restricted to the repaying capacity of the official.



**Entitlement consequent to Sixth Pay Commission: –**

Form 1-1-2006, an amount equivalent to the difference between the previously sanctioned amount and the new eligibility based on pay in the pay band will be sanctioned, if applied within six months from 27-11-2008.

**Para 13.1.2(III) Interest**

1. The advances carry simple interest from the date of payment of the first installment.
2. Interest is calculated on the balance outstanding on the last day of each month.
3. If the balance of principal amount is cleared on the 1<sup>st</sup> or during the middle of a particular month, the interest for that month will be *Nil* as the Interest Bearing Balance will be *Nil*.
4. In working out IBBS, if the pay of the month is drawn late due to administrative reasons, recovery should be deemed to have been made in the month following the month to which the pay relates, irrespective of its actual drawl.
5. If part of the advance is adjustable from DCR Gratuity, the adjustment should be deemed to have been made on the date of retirement. No interest is chargeable beyond that date.
6. In case a Government servant dies while in service, no interest should be charged against the portion of advance adjusted against the DCR Gratuity, beyond the date of death of the official.

### Rate of Interest

From 25.11.1985 the Government have fixed uniform rates of interest in place of slab rates. The uniform rate of interest to be changed in based on the total amount of advance sanctioned and the rates are as below: -

<b>If the sanctioned amount is up to (1)</b>	<b>25-11-85 to 23-6-87 (2)</b>	<b>24-6-87 to 25-7-90 (3)</b>	<b>26-7-90 to 15-12-97 (4)</b>	<b>16-12-97 to 31-3-01 (5)</b>	<b>1-4-01 to 31-3-02 (6)</b>	<b>1-4-02 to 31-3-03 (7)</b>	<b>1-4-03 onwards (8)</b>
Rs 25,000	7% p.a.	7%	7.5%	7.5%	6.5%	6%	5%
Rs 50,000	7.5% p.a.	7%	7.5%	7.5%	6.5%	6%	5%
Rs 75,000	8% p.a.	8%	9%	9%	8%	7.5%	6.5%
Rs 1,00,000	8.5% p.a.	8%	9%	9%	8%	7.5%	6.5%
Rs 1,25,000	9% p.a.	9%	10%	9%	8%	7.5%	6.5%
Rs 1,50,000	-	9%	10%	9%	8%	7.5%	6.5%
Rs 2,00,000	--	10%	11%	11%	10%	9.5%	8.5%
Rs 2,25,000	--		11.5%	11%	10%	9.5%	8.5%
Rs 2,50,000	--	11%	12%	11%	10%	9.5%	8.5%
Rs 5,00,000	--	--	--	11%	10%	9.5%	8.5%
Rs 7,50,000	--	--	--	12%	11%	10.5%	9.5%

(Authority: - OM dated 25-11-1985, 24-6-1987, 26-7-1990, 16-12-1997, 30-3-2001, 10-4-2002 and 26-3-2003)

“The Sanction should invariably stipulate a higher rate of interest 2.5% above the prescribed rates with the stipulation that conditions attached to the sanction, including those relating to recovery of amount, are fulfilled completely to the satisfaction of the Competent Authority, a rebate of interest to the extent of 2.5% will be allowed. The Competent Authority to decide whether the payment have been made regularly will be sanctioning authority who will decide that the conditions attached to sanction including those relating to the recovery of the amount are fulfilled completely to the satisfaction of the Competent Authority.”

(Authority: - OM No. 1/17011/4/78/H. III dated 20.5.1980)

**The Rate of interest when enhancement is sanctioned up to 15.12.1997:-**

Whenever enhanced HBA is sanctioned on the basis of revised orders, the rate of interest will be as per the revised orders for the entire amount of HBA, i.e. amount originally sanctioned plus the enhanced amount.

**From 16-12-1997:-** The old rate of interest should be levied for the old sanctioned the revised rate of interest should be levied for the enhancement amount. However, the revised rate of interest as applicable on the enhanced HBA amount (i.e., amount already sanctioned *plus* enhanced sanction).

**From 1-1-2006:** - the rate of interest chargeable in cases of enhancement would be as per the slab applicable to the total sanctioned amount, i.e. amount already sanctioned on or after 1-1-2006 but before 27-11-2008 *plus* the enhanced sanction. However, the new rate of interest would be chargeable only on collective amount that would remain outstanding on grant of enhancement of HBA, i.e., the unpaid portion of previously sanctioned HBA *plus* the enhancement so granted. Thus, the amount of HBA that has already been re-paid on old rates will not attract the fresh interest charges.

**Rebate in interest for “small family norms”:-**

The rate of interest on HBA will be ½% less than the normal rate to such employees who themselves or their spouses undergo voluntary sterilization subject to certain condition.

(Authority: - OM No. I/17015/13/13/79-H-III, dated the 1<sup>st</sup> Sep.1979 and the 22<sup>nd</sup> Sep.1980)

**Para 13.1.2(IV) Repaying Capacity****1. Adjustment of DCRG for computation of repaying capacity of HBA, liberalized:-**

The repaying capacity of Government employees for purpose of House Building Advance may be computed as under: -

<b>Length of remaining service</b>	<b>Revised slab of repaying capacity</b>
(a) Officials retiring after 20 years	40% of pay*(basic pay + DP + stagnation increment + NPA).
(b) Officials retiring after 10 years but not later than 20 years	40% of pay*(basic pay + DP + stagnation increment + NPA). 65% of DCRG may also be adjusted.
(c) Officials retiring within 10 years	50% of pay*(basic pay + DP + stagnation increment + NPA). 75% of DCRG may also be adjusted.

\* Now pay in the pay band

This comes into effect from the date of issue.

(Authority: - OM No. I/17015/16/92/H-III, dated the 30<sup>th</sup> April, 1993 as amended by OM No. I-17011/2/(2)/2002-J.III dated the 9<sup>th</sup> August, 2004)

**2. Reduction in total amount of HBA to have the benefit of lesser rate of interest:-**

The respective sanctioning authorities may modify sanction of House Building Advance to accommodate the request of such Government servants for reduction in House Building Advance where it has already been sanctioned but the entire amount has not been drawn to enable them to have the benefit of lower rate of interest.

(Authority: - OM No. I/17015/3/90/H-III dated the 6<sup>th</sup> March 1990)

**3. No enhancement of HBA in case of subsequent revision of DCRG limits:-**

HBA sanctioned to a Government servant after adjusting the admissible DCRG calculated on the basis of the rules on the subject prevalent at that time, is not to be enhanced on account of subsequent upward revision of DCRG limits, in case the same has already been released, whether in part or full, by the time of revision of the DCRG limits.

(OM No. I/17015/3/91/H-III, dated the 18<sup>th</sup> March, 1990)

**4. Sixth Central Pay Commission recommendation on House Building Advance:-**

(i) The maximum limit for grant of HBA shall be 34 months of pay in the pay band subject to a maximum of Rs. 7.50 lakh or cost of the house or the repaying capacity, whichever is the least, for new construction / purchase of new house / flat.

(ii) The maximum limit for grant of HBA for enlargement of existing house shall be 34 months of pay in the pay band subject to a maximum of Rs. 1.80 lakh or cost of the enlargement or repaying capacity, whichever is the least.

(iii) The cost ceiling limit shall be 34 times the pay in the pay band subject to a minimum of Rs. 7.50 lakh and a maximum of Rs. 30.00 lakhs relaxable up to a maximum of 25% of the revised maximum cost ceiling of Rs.30.00 lakhs.

**These orders shall effective from the date of their issue.**

[Authority: - G.I., M.U.D., O.M. No. I-17011/11(4)/2008-H-III, dated the 27<sup>th</sup> November, 2008]

**5. (I) Enhancement of HBA in past cases:-**

An enhancement of House Building Advance, if applied for, may be granted for an amount equivalent determined on the basis of pay in the pay band, in past case, where HBA was sanctioned on or after 01-01-2006, but before 27-11-2008 subject to complying following conditions: -

(a) The government servant should not have drawn the entire amount of HBA sanctioned under earlier orders and / or where construction is not completed / full cost towards acquisition of house / flat is yet to be paid.

(b) There will be no deviation from the approved plan of construction on the basis of which the original sanction of House Building Advance was accorded. The revised cost of the original plan can, however, be considered for determining the additional amount, subject to the prescribed maximum limits.

(c) Supplementary Mortgage Deed, Personal Bond and Sureties will be drawn and executed at the expense of the loaner.

(d) The actual entitlement will be restricted to the repaying capacity. It should be ensured that the entire amount of advance with interest is recovered before retirement of the Government servant.

(e) Rate of Interest:

The rate of interest chargeable in such cases would be as per the slab applicable to the total sanctioned amount, i.e. amount already sanctioned on or after 01-01-2006 but before 27-11-2008 *plus* the enhanced sanction. However, the new rate of interest would be chargeable only on collective amount that would remain outstanding on grant of enhancement of HBA, i.e., the unpaid portion of previously sanction HBA *plus* the enhancement so granted. Thus, the amount of HBA that has already been repaid on old rates will not attract the fresh interest charges.

- (II) However, the existing limit of maximum admissible amount of Rs.7.50 lakhs for the purpose of construction / purchase of new house / flat and Rs. 1.80 lakh would remain unchanged. In other words, the sum total of previously sanctioned HBA and the enhancement granted under these orders cannot exceed the aforesaid limits. In any case, not more than one enhancement is admissible to a Government employee.

[Authority: - G.I. M.U.D. O.M. No. I-17011/2(1)/2009-H-III, dated the 14<sup>th</sup> July, 2010]

#### 13.1.3 **House Building Advance to the Government employees who already own house:-**

An applicant for the House Building Advance, under these rules, shall not be eligible for such advance, if the applicant, or his/ her wife / husband or minor son(s) individually or jointly owns a house in the town / urban agglomeration in which a house is proposed to be constructed / purchased by the applicant:

Provided that if the house already so owned by the applicant as mentioned above is a coparcenaries property belonging to HUF of which the applicant is a member, or a joint property in which the applicant has a share or interest together with persons other than (or in addition to ) his / her wife / husband or minor son(s), then the applicant shall be eligible to House Building Advance not exceeding 60 percent of the amount which would otherwise have been normally admissible to his from the Government under these rules, for the construction / purchase of a house with the advance from the Government. For the purpose of this rule, "House" will include Flat.

(Authority: - OM No. 1/17015/6/83-H-III, dated the 7<sup>th</sup> April,1984, as amended by OM of even number, dated the 8<sup>th</sup> January, 1985)

#### 13.1.4 **HBA to acquire flats / houses through membership of Co-operative Group Housing Societies**

House Building Advance may be granted to the Central Government employees who are members of such societies without the necessity of mortgaging the land and/or building where such flats are situated. The grant of advance in such cases shall be subject to the following conditions: -

- (i) The applicant – Central Government servant shall execute a Personal Bond and also furnish a Surety Bond. The Surety Bond shall be executed jointly by two sureties who are permanent Government servants of adequate status having sufficient length of service up to the period of recovery of the advance with interest from the loaner. The

surety should not be husband/wife or member of the same joint family and, as far as practicable, should not have stood surety for anybody else.

<sup>1</sup>(ii) The amount of advance shall not exceed 34 months' (pay *plus* DP) of the Government servant or Rs. 7.50 lakhs or his/her repaying capacity or the cost of the flat, whichever is the least.

1 - As amended by OMs , dated 16-12-1997,9-8-2004 and 15-10-2004

<sup>1</sup>(iii) The amount of House Building Advance sanctioned to an employee shall be disbursed in the following manner: -

<sup>1</sup>(a) A sum of equal to 30% of the advance sanctioned shall be payable to the applicant on his executing necessary documents.

(b) The remaining amount of the House Building Advance sanctioned to an employee shall be disbursed in suitable installments as fixed by the sanctioning authority at the time of issue of sanction, on the basis of the payment schedule of the flat furnished by the concerned Co-operative Group Housing Society. For each disbursement, the employee will produce a demand letter from the Housing Society indicating the progress of construction, the correctness of which may be verified by the sanctioning authority by arranging inspection of the premises in terms of HBA Rules.

(c) Original agreement between the Housing Society and the applicant Government servant, the share certificates issued by the Society the letter from the society allotting the flat to the members and original receipts for payment made to the society should be produced for verification.

(d) A certificate to the effect that the Co-operative Group Housing society is registered with the Registrar of Co-operative Societies of the concerned State should also be obtained.

(iv) Other conditions governing grant of House Building Advance including the schedule of recovery of loan, etc., will be the same as in force at present and as amended from time to time.

(Authority: - O.M. No. 1/17011/11/80-H-III, dated 5-3-1983 and C&AG's letter No. 534-Audit-I/21-85(K.W.) dated 10-8-1987)

The documents should also be signed by the Head of the Department in taken of acceptance there to for and on behalf of the President of India.

(Authority: - G.I.M.O.W. & H.O.M. No. 1/17011/11/80-H.III,dated 3 January 1984 and C&AG's letter No. 450-T.A.II/12-84, dated 12 April 1984)

### 13.1.5 **Purchase of houses / flats from private parties: -**

The facility of house building advance for purchase of ready built house/flat from private parties is admissible to a government servant vide G.I.M.O.W. & H.O.M. No. I/17011/23/71-H-III, dated the 3<sup>rd</sup> July, 1978 subject to ascertaining the following conditions / requirement before releasing the advance to the employee: -

- (i) The houses / flats to be purchased should be “new and un-lived in”.
- (ii) The number and date of approval of the commencement of construction and the date of completion of the house by scrutinizing the completion certificate issue by the Municipal authorities;
- (iii) The tax-bill and receipt issued by the Municipality; and
- (iv) Neighborhood enquires, if necessary.

(Authority: - C&AGs Endt. No. 2731-T.A.II/199-78, dated 27 December 1978)

#### 13.1.5(a) **“Private parties” do not include private individuals: -**

The “Private parties” include registered builders, architects, house building societies, etc., but not the private individuals. Therefore, House Building Advance is not admissible to Government servants for purchasing a house / flat from private individuals, irrespective of its being urban or rural areas.

(Authority: - O.M. No. I/17011/23/71/H-III, dated the 25<sup>th</sup> July, 1994)

#### (b) **Criteria for Registered Builders: -**

(i) The company/firm should be registered as approved builders/architects, etc., with Urban Development Authority/Housing Board of State Government/Municipal Authorities, etc. However, if in some States, such a provision as to the registration of builder companies/firms in the panel of Urban Development Authorities/Housing Boards of State Government/Municipal Authorities does not exist, the builder company/firm may be asked to produce an Income Tax Clearance Certificate from the Income Tax Department or some such documentary evidence which shows that the company/firm has undertaken/executed housing projects for Government agencies.

(ii) In case of purchase of house/flat from private builder company/firm, the house selling company/firm, the house selling/constructing private company/firm should have a clear title to the land on which houses/flats are erected and it can be verified



by obtaining a copy of the registration deed exhibiting the title of the land in the name of the house constructing private company/firm.

(iii) Before the House Building Advance is granted to the applicant Government employee, he may be asked to obtain an undertaking from the concerned private builder company/firm to the effect that the house/flat is ready for possession as well as for moving in. Besides, the private builder company/firm should have obtained completion Certificate from the map/plan approving authority. Completion certificate from private architect / engineer should not be accepted.

(iv) The company/firm of builders should be financially sound. Audited accounts including balance sheet income and expenditure accounts, etc., for the preceding three years, duly certified by Chartered Accountants, may be examined for this purpose.

(Authority: - O.M. No. I-17011/23/71-H-III, dated the 25<sup>th</sup> July, 2003.)

### 13.1.6 Disbursement and Security

**(1)** An advance required partly for the purchase of land and partly for constructing a single-storeyed new house or enlarging living accommodation in an existing house shall be paid as follows:-

- (i) An amount not exceeding 40 percent of the sanctioned advance will be payable to the applicant for purchasing a developed plot of land on which construction can commence immediately on receipt of the loan. In all cases in which part of the advance is given for the purchase of land, on his executing an agreement in the prescribed form for the repayment of the advance. In all cases in which part of the advance is given for the purchase of land, the land must be purchased and the sale deed in respect thereof produced for the inspection of the Head of the Department concerned within two months of the date on which the above amount of 40 percent is drawn or within such further time as the Government / Head of the Department may allow in this behalf, failing which the applicant shall be liable to refund *at once*, the entire amount to Government, together with interest thereon.
- (ii) An amount equal to 50 percent of the balance of the advance will be payable to the applicant on his mortgaging in favor of the Government the land purchased by him along with the house to be built thereon where such mortgage is permitted by the terms of the sale of land. In cases where the terms of sale do not vest the title in the purchaser till a house is erected on the land, the

applicant shall execute an agreement with the Government, in the prescribed form, agreeing to mortgage the land, together with the house to be built thereon, as soon as the house has been built and the title to the property is complete.

- (iii) The balance of the sanctioned advance will be payable when the construction of the house has reached plinth level.

**(2) An advance required only for constructing a single-storeyed new house or enlarging living accommodation in an existing house shall be paid as follows: -**

- (i) An amount equal to 50 percent of the sanctioned advance will be payable to the applicant on his mortgaging, in favor of the Government, the land purchased by him along with the house to be built thereon, where such mortgage is permitted by the terms of the sale of land. In cases where the terms of sale do not vest the title in the purchaser till a house is erected on the land, the applicant shall execute an agreement with the Government in the prescribed form agreeing to mortgage the land, together with the house to be built thereon, as soon as the house has been built and the title to the property is complete.
- (ii) The remaining 50 percent of the sanctioned advance will be payable when the house has reached plinth level.

**(3) An advance required partly for the purchase of land and partly for constructing a double- storeyed new house or enlarging living accommodation in an existing house shall be paid as follows: -**

- (i) An amount not exceeding 30 percent of the sanctioned advance will be payable to the applicant for purchasing a developed plot of land on which construction can commence immediately on receipt of the loan on his executing an agreement in the prescribed form for the repayment of the advance. In all cases in which part of the advance is given for the purchase of land, the land must be purchased and the sale deed in respect thereof produced for the inspection of the Head of the Department concerned within two months of the date on which the above amount of 30 percent is drawn, or within such further time as the Government / Head of the Department may allow in their behalf, failing which the applicant shall be liable to refund, *at once*, the entire amount to Government, with interest thereon.

- (ii) An amount equal to 50 percent of the balance of the advance will be payable to the applicant on his mortgaging, in favor of the Government, the land purchased by him along with the house to be built thereon, where such mortgage is permitted by the terms of the sale of land.
- (iii) The balance of the sanctioned advance will be payable when the construction of the house has reached the plinth level.

**(4) An advance required only for constructing a double-storied new house or enlarging living accommodation in an existing house shall be paid as follows: -**

- (i) An amount equal to 50 percent of the sanctioned advance will be payable to the applicant on his mortgaging, in favor of the Government, the land purchased by him along with the house to be built thereon, where such mortgage is permitted by the terms of the sale of land.
- (ii) The remaining 50 percent of the sanctioned advance will be payable when the construction has reached the plinth level.

**(5) An advance required for purchasing a ready-built house shall be paid as follows: -**

The Head of the Department may sanction the payment of the entire amount required by, and admissible to, the applicant in one lump sum on the applicant's executing an agreement in the prescribed form for the repayment of the loan. The acquisition of the house must be completed, and the house mortgaged to Government within 3 months of the advance, failing which the advance together with the interest thereon, shall be refunded to Government forthwith, unless the Head of the Department concerned grants an extension of this time limit.

**(6) An advance required for purchase / construction of a new flat shall be paid as follows: -**

- (a) The Head of the Department may sanction the payment of the amount required by and admissible to, the applicant, on the applicant's executing an agreement in the prescribed form. The amount may either be disbursed in one lump sum or in suitable installments at the discretion of the Head of the Department. The amount so drawn or the Installment so drawn by the applicant shall be utilized for the purpose for which it was drawn within one month of the drawl of the advance or the Installment(s), failing which the advance or part of the advance so disbursed together with interest

thereon, shall be refunded to Government forthwith, unless an extension of this time-limit is specifically granted by the Head of the Department.

(b) (1) In addition to their executing the agreement/mortgage deed referred to in sub-Para. (a) above, the following three categories of applicants shall also be required to furnish the surety for an approved permanent Central Government servant in the prescribed form before the sanctioned advance or any part thereof is actually disbursed to them: -

- (i) all applicants who are not permanent Central Government servants;
- (ii) all applicants who are due to retire from service within a period of 18 months following the date of application for the grant of an advance.
- (iii) All applicants who are permanent Central Government servants but not covered by sub-Para.(ii) above, if they require the advance for the purchase of a ready-built house.

(2) In addition to the compliance with the provisions contained in sub-paras. (a) and (b)(1) above, the applicant for constructing or purchase of ready-built flats should furnish adequate collateral security as laid down under Rule 274 of the Compilation of the General Financial Rules (Revised and Enlarged), 1963, to the satisfaction of the Head of the Department, wherever the land on which the flats stand is not mortgaged by the owner of land in favor of the President of India as a security towards repayment of the advance.

#### 13.1.7 **Enlargement of accommodation: -**

In case where an applicant intends to carry to enlargement on upper stories of a house, the House Building Advance should be released in two installments of 50% each. First installment should be released after the applicant executed Mortgage Deed to mortgage the existing house to the President of India and the remaining half should be released on the construction having reached roof-level.

(Authority: - G.I. Ministry of Urban Development, O.M. No. 1/17015/26/85-H.III, dated 6<sup>th</sup> Jan 1986 and C&AG's letter No. 97-Audit I-21-85/1-86(18), dated 19<sup>th</sup> Feb 1986).

**13.1.8 Release of House Building Advance to an official under suspension after obtaining collateral security: -**

An official under suspension who is prevented from carrying out his normal duties but he continues to be a government servant, and receives subsistence allowance. His other rights and obligations should not be affected. As such, the Central Government Servants, who are placed under suspension continue to be eligible for advance and payment on this account cannot be made to them by Head of the Department subject to the condition that collateral security in the shape of mortgage bond from two permanent central government servants should be obtained so that in the event of default or belated payment or in sufficient money being available by foreclosure, etc., the shortage or recovery may be made from Collateral Security.

(Authority: - O.M. No. I/17011/5/75-H-III, dated the 5<sup>th</sup> July 1975)

The permanent Government Servants, who mortgage their property as Collateral Security in order to make the Government servant under suspension eligible for House Building Advance, will be required to bear the stamp-duty.

(Authority: - O.M. No. I/17012/1/89-H-III, dated the 12<sup>th</sup> Dec. 1989)

**13.1.9 Grant of second advance etc. to central government employees whose houses were destroyed/damaged during riots-**

A second house-building advance may be granted in relaxation of the rules, subject however to the following conditions: -

- (i) Irrespective of the house building advance already drawn by the employee, the quantum of the second house building advance will be decided independently under the rules, with regard to the ceiling on the amount of advance with the restriction that the amount of advance should not exceed the actual damage to the property.
- (ii) For determining the repaying capacity of the employee, the liability for repayment of the first house-building advance already given to him will also be taken into account.
- (iii) Any ex-gratia grant received by the employees from Government or other sources as compensation for damage/loss suffered by him would, however, not be required to be deposited with Government in repayment of the outstanding house building advance.

- (iv) In case, the insurance company pays any amount against claim on insurance to the employee, such amount (not exceeding the balance of house building advance earlier drawn by him together with the interest) shall be refunded by the employee to the Government of India against the outstanding advance.
- (v) The interest is to be charged on the fresh house-building advance at the rate applicable to the lowest slab of house building advance.
- (vi) The head of the Department will consider each application for second house building advance on merits and satisfy himself that the employee really requires assistance from the Government for reconstruction / repairs to the damage keeping in view the employees own resources. In this connection, the Head of the Department may call for such information from the employees as deemed necessary before deciding to grant the second house building advance or otherwise.
- (vii) A consolidated sanction would be issued by amalgamating the outstanding amount form the previous advance and the second advance.

(Authority: - G. I. Ministry of Urban Development O.M. No. 1/17015/16/84/H-III dated 1 Feb. 1985 and C&AG's letter No. 107-Audit/14-85/1085(14) dated 16 mar. 1985)

#### 13.1.10 **Refund of advance**

Where a government servant taking advance for the purchase of a plot fails to finalize the transactions and produce the sale deed within two months of the drawl of the first installment of loan or to submit plans, specifications and estimates within six months thereafter, he will be liable to refund the advance drawn in one lump sum.

(Authority: - C&AG's Endt. No. 1605-T.A. II/298-66, dated 4<sup>th</sup> September 1970)

#### 13.1.11 **Repayment of advance-date of commencement of repayment: -**

The advance with interest thereon shall be repaid in full by monthly installment within a period not exceeding 20 years i.e. the maximum number of installments the principle amount will first be recovered in not less than 180 installment. After the principle in fully recovered, the interest due shall be calculated and recovered in not more than 60 installments. The amount to be recovered shall be fixed in whole rupees and fraction of a rupee be recovered in the last installments.

In the case of advance taken partly for the purchase of land and partly for construction, the recovery should commence from the pay of the month following the completion of the house or the pay of the 24<sup>th</sup> month of the Government servant after the date on which the installment for purchases of land was drawn by the government servant, whichever is earlier.

In the case of advances for construction of houses or for enlarging living accommodation in an existing house recovery shall commence from the pay of the month following the completion of the house or the pay of 18<sup>th</sup> month after date on which the first installment of advance is paid to the Government servant, whichever is earlier.

In the case of advances for purchase of ready built houses, recovery shall commence from the pay of the month following that in which the advance is drawn.

(Authority: - C & AG's Endt. No. 650-T.A.II/44-73 dated 9<sup>th</sup> April 1973)

**13.1.12 The following guidelines are to be kept in view in dealing with the house building advance cases: -**

The Govt. Servant can repay the amount of advance in a shorter period. The entire house building advance must be repaid in full (with interest thereon) before the date on which he is due to retire from service. The recoveries will not be held up or postponed except with the prior concurrence of the Government. The entire amount of the advance is recovered from the loanee concerned before the date of this retirement except where a part of the advance and/or interest thereon is installments of recovery are so fixed that recovery of interest commences from the month following the month in which the amount of advance will be liquidated where the amount of advance is refunded in one lump sum the recovery of interest of the rate mentioned in mortgage deed/agreement form commences from the month following the month in which advance is refunded in lump sum and that the same is not postponed under any circumstances till the amount of advance is worked out by the concerned authorities and intimated to the loanee for payment in one lump sum. It has to be ensured that interest payable is communicated to the loanees promptly.

(Authority: - C & AG's Endt. No. 343-T.A.II/364-70 dated 18<sup>th</sup> March 1971)

**13.1.13 Repayment of loan when Government servant is not in a position to undertake construction: -**

Where Government servants who were granted advances for the construction of houses (including the acquisition of suitable land for the purpose) did not find themselves in a position to undertake the actual construction of houses after they had drawn the first installment of loan and purchased plots of land for construction of houses. In such cases, it is necessary under the House Building Advance Rules, that the Government servants concerned should refund the entire amount of advanced to them together with the interest thereon in one lump sum. It has been represented that in most cases, the government servants do not find it possible to refund the loan amount due from them in one installment and have requested that the loan may be recovered from them in more than one installment. The matter has been examined in detail and it has been decided by the Government of India that all such cases shall be dealt with by the Ministries and Heads of Departments concerned as follows: -

(a) As soon as it becomes known that due to circumstances beyond the control of the Government servant concerned, it would not be possible for him to undertake construction of the house, he should be asked to refund the entire amount drawn by him together with interest in one lump sum, as the rules do not contemplate the grant of loan assistance for the purchase of land only.

(b) In cases where the Ministry or Head of the Department is satisfied that the individuals concerned are not in a position to pay back the loan amount due, in one installment, they may permit, at their own discretion, the recovery of the amount and the accrued interest in suitable installments each of which should not be less than 33 percent of the individual's basic pay. A further condition should be imposed to the effect that if the plot of land purchased by the individual is sold out by him, the sale proceeds should first be utilized to clear off the amount due to the Government on the date of sale in one lump sum.

(Authority: -O. M. No. 32/17/62-H.IV (N), dated the 29<sup>th</sup> July, 1964)

**13.1.14 Production of non-encumbrance certificate: -**

Under provision of HBA Rules, the house to be built with the help of house building advance has to be mortgaged to the president of India and the applicant has to prove his title to the property to be mortgaged by producing a non-encumbrance certificate issued by the Government counsel in the prescribed form. To mitigate the hardship involved, the following procedure has been laid down: -



- (a) In respect of purchase of land/house from statutory bodies like the Development Authority, state Housing Board etc., it is not necessary to produce the non-encumbrance certificate from a Government pleader. A certificate of no-encumbrance should, however, be produced from such statutory bodies to the effect that they hold clear title to the land/house free from all encumbrances, which they propose to sell/have sold to the applicant and that they have no objection to mortgage the property to the president of India. In addition to, a certificate should also be obtained from the office of the concerned registrar to the effect that the property stands registered in the name of the authority selling the property.
- (b) In respect of purchase of land/house from private parties or non statutory bodies, the non-encumbrance certificate from Government pleader should be produced, but instead of the certificate being in the existing prescribed form, it would office, it the certificate contain the following certification: -
- (i) The land is free from encumbrances;
  - (ii) The land is free from any pending litigations;
  - (iii) The land belongs absolutely to the applicant and not to a joint family;
  - (iv) The land is not affected by Urban land (ceiling and registration) Act, 1976;
  - (v) The land was purchased by the applicant from a person who had a valid title to the property; and
  - (vi) The original sale deed has been inspected by him(i.e. Government counsel)

(Authority: - G. I. Ministry of Urban Development O.M.N.1/17015/64/78-H-III, dated 26 June 1979 and OM dated 18 Feb. 1980; C & AG's Endt. No. 982-T.A. II/193-98, dated 8<sup>th</sup> Aug. 1979)

#### 13.1.15 **Execution of mortgage deed and agreements: -**

In cases where several parties to a deed sign it on different dates, the last of such dates should be regarded as the date of the deed. So far as the agreements and mortgage deeds prescribed in the aforesaid rules are concerned, the documents are required to be signed in the first instance, by the Central Government servant concerned, who submits them thereafter to the Head of the Department for the latter's approval and signature on behalf of the President of India. Taking all the above factors into account, it is clarified that the date on which the agreement or mortgage deed will be signed by the Head of Department should be given on the top of the document as the date of indenture or agreement.

Mortgage deeds executed by the Central Government servants under the HBA Rules are required to present for registration in the office of the District Registrar of registrations within a period of four months from the date of deed.

(a) Where the Government servant is sanctioned 20% of advance for the purchase of plot for constructing a house thereon, he shall be given the balance amount of house building advance in two equal installments of 40% each. Before disbursing the first 40% installment of advance to the Government servant, the Department should ensure that the mortgage deeds have been duly executed and registered. The original mortgage deed, duly registered together with the original documents of title to the property are required to be kept with the officer-in-charge in safe custody till the redemption of the mortgage. The reconveyance deeds are also required to register while no such registration is necessary in the case of agreement and surety bonds

(b) Where the Government servant owns his plots and has not taken government advance for the purpose, for constructing a house thereon with house building advance the amount of advance will be registered in two equal installments of 50% each of the amount of loan sanctioned, after executing the mortgage deed in favor of the president of India.

(Authority: - G. I. MOW&H O.M. No. 1/2/56 dated 31 July 1965 as modified by subsequent instructions).

**13.1.16 Supplementary mortgage deed for enhancement of house building advance: -**

The supplementary mortgage deed executed by the officials may be accepted instead of insisting on fresh mortgage deed for the entire amount of advance.

(Authority: - C & AG's Endt. No. 1700-T.A./12-84-II, dated 17<sup>th</sup> Dec. 1984 and letter No. 706-Audit-I/21-85.III, dated 8<sup>th</sup> Oct. 1985)

13.1.17 The Head of the Department is required to put his initials on each page of the deed and put his full signatures on the appropriate place on the last. Two copies of the documents, one for the loanee and the other for the Department should be prepared.

(Authority: - G. I. Ministry of Urban Development O.M.N.1/17015/24/85-H-III, dated 20 Nov. 1985)

**13.1.18 Creation of second mortgage: -**

(a) The government servants who have obtained house building advance from the Government may be permitted to create a second charge on the property provided that they obtain prior permission of the Head of the Department and the draft deed of second mortgage is submitted to head of the department for scrutiny. Such a second

charge may be create only in respect of loans to be granted for meeting the balance cost of house/flats by recognized financial institutions such as the following: -

- (i) Banking institutions, including co-operative Banks.
- (ii) Financing corporations set up by the state Government which provides loans for house constructions.
- (iii) Co-operative Housing Finance Institution e.g. India co-operative Housing Society.
- (iv) Public companies formed and registered in India with the main object of carrying on the business of providing long-term finance for constructions or purchase of houses in India for residential purposes.

The amount of house building advance sanctioned by the Government and the loan raised by the Government servants from outside institutions taken together, shall not exceed the prescribed cost ceiling limits as applicable to a case. The Government employee should ascertain the willingness of the financial institution to accept the second charge before applying for the permission to the Head of the Department. The expenditure on registration of the mortgage deed etc. shall be borne by the Government servants themselves.

(Min. of finance U.O. No.5410-E. V/82 dated 18<sup>th</sup> Nov.1982, O. M. No. 1/17011/4/82-H-III, dated 2<sup>nd</sup> Dec. 1982 and O.M. No.1/17011/4/82-H-III, dated 13<sup>th</sup> Sept. 1996)

**(b) Transfer of second charge from one financial institution to another: -**

Government employee who have obtained HBA from Government have been permitted to create second charge on the property to meet the balance cost of construction.

(Authority: - O.M.No.I-17011/4/82H-III, dated 2-12-82 and 13-9-96)

Head of the Department may consider the request of the Government employees for transfer of second charge from one recognized Financial Institution to another, provided the first charge remains with the President of India and the necessary changes in the documents are affected, ensuring that only one second charge on mortgage exists at a time.

[Authority: - O.M.No.I-17011/11/1/2003H.III, dated the 4<sup>th</sup> September, 2003 issued with approval of JS&FA (UD&PA)]

**(c) Additional clause in view of permission to create second mortgage: -**

(i) However if the mortgagor covenants to create a second mortgage in favor of any other financial institution, he shall not do so without obtaining the prior permission of the Mortgagee and on the consent being given, the draft of the second mortgage will be submitted to the Mortgagee for approval.

(ii) Mortgagor shall not, during the continuance of these presents, charges, encumber, alien, or otherwise dispose of the mortgaged.

(Authority: - O.M.No.I-17011/4/82H-III, dated 24.1.83)

**13.1.19 Exemption of stamp duty on mortgage deed agreement surety bond and deed of reconveyance: -**

The central govt. servants are not required to pay duty on mortgage deeds and reconveyance deeds and stamp duty on agreements and surety bonds. These will be borne by the Central Government.

(Authority: -G.I.Ministry of Urban Development O.M.No.1/17014/4/78-H, III dated 31 May 1978 and C&AG's Endt. No. 949-T.A.II/212-78, dated 3<sup>rd</sup> July 1978)

**13.1.20 Insurance of Houses: -**

According to Rule 7(b) of House building Advance Rules, immediately on completion or purchase of the house, the Government servant shall insure the house at its own cost, with the specified Insurance company for sum not less than the amount of advance and shall keep it so insured against the damage by fire, flood and lightning till the advance is fully repaid to Government and deposit the policy with the Accountant General. The Premium of insurance must be paid regularly and the premium receipts produced for inspection. The loanees shall ensure their houses with the specified Insurance Company before incomplete houses are occupied or rented out by them. The house should, however, be completed in all respects as required under the rules from their own resources.

(Authority: -C&AG's Endt. No.625T.A.II/91-71 dated 5<sup>th</sup> May 1971)

**13.1.21 Condonation of delay of non-insurance: -**

The Heads of Departments are empowered to condone the non-insurance for a period not exceeding two years. Cases involving condonation periods exceeding two years are require to be sent to the Ministry of Urban Development for consideration only after obtaining approval of concerned Joint Secretary/Head of Department clearly certifying the level of the officer whose approval has been obtained.

(O.M.No. I/17015/12/85-H, III dated 30<sup>th</sup> Nov.1989 and 16-6-1995)

**13.1.22 Follow up action: -**

**(a) In cases of advance for purchase of ready built flat/house: -**

- (i) Mortgage deed should be got executed and registered at the cost of the applicant within the prescribed time limit;
- (ii) Mortgage deed along with the original supporting documents like title deed etc. should be obtained and kept under safe custody of the Head of the Department.
- (iii) Recovery of the advance should be commenced from the pay of the month following that in which the advance is drawn.

**(b) In cases of advance for purchase of land and/or construction of house: -**

- (j) Recovery of the advance should be commenced from the pay of the 18<sup>th</sup> month after payment of the first installment or from the pay of month following the completion of the house, whichever is earlier.
- (ii) If the advance is for purchase of land and construction of house, the recovery should commence from the 24<sup>th</sup> month or from the pay of the month following completion of the house, whichever is earlier.

**(c) In all cases: -**

- a. Recovery should be made through the monthly pay/leave salary/subsistence allowance bills.
- b. Recovery should not be held up or postponed except with the prior concurrence of the Government servant.
- c. In case of prolonged suspension, the Head of the Department, if considered necessary may suitably reduce the amount.
- d. If the Government servant ceases to be in services due to any reason other than normal retirement or dies while in service, the entire amount shall become payable along with interest forth with. Action should be taken to recover the amount due to Government However, Government may permit repayment in suitable installments in deserving cases if the house has not been completed and/or mortgaged by that time.
- e. The Government servant should be directed to insure the house for an amount not less than the amount of advance.
- f. At the time of insurance, a letter in form 8 should be obtained from the official and forwarded to the insurance company so that a clause is inserted to the effect that the government is interested in the policy.

- g. The insurance policy should also be obtained from the official and kept under safe custody.
- h. Premium receipt should be inspected periodically to see that the insurance policy is kept effective till the advance is completely repaid with interest.

13.1.23      **Reconveyance of properties after the advance with interest has been recovered: -**

- (i) The reconveyance deed should be executed by the Head of the Department who accepts the mortgage deed on behalf of the president;
- (ii) The reconveyance deed should be got registered, as registration is compulsory.
- (iii) After the reconveyance deed has been executed and registered, the mortgage deed the sale deed and such other documents by the loanee should be returned to him and a receipt therefore should be taken and kept on record along with a copy of the Reconveyance Deed, and
- (iv) The expenses in connection with the execution/registration of the reconveyance Deed shall have to be borne by the loanee unless the execution /registration of such deeds by the Central Government is exempt.

(Authority: - G.I.MOW&H OM 10/1/68-H.III (pt), dated 10<sup>th</sup> October 1968)

13.1.24      **Maintenance of control register for watching of submission of documents and fulfillment of condition attached to the sanction of house building advance: -**

Register in proforma (**Annexure-A**) has to be maintained for watching timely submission of documents and fulfillment of conditions by the loanees. The submission of this register monthly to the Branch Officer and quarterly to the Group Officer may be watched through the calendar of Returns.

(Authority- C&AG's letter No. 1548-T.A.I/68-83,dated 5<sup>th</sup> Dec. 1983and letter No. 25-Audit- II/1-87, dated 21<sup>st</sup> Jan. 1987)

**Annexure-A**  
**(House Building Advance)**  
(Referred to in Para 13.1.24)

1. Name \_\_\_\_\_
2. Designation \_\_\_\_\_
3. Amount of advance: -
  - a. Purchase of land-
  - b. Construction-
  - c. Ready built flat/house-
4. **Purchase** **Amount**
  - (a) Purchase of land-
  - (b) Construction-
  - (c) Ready built flat/house-
5. **Details of sanction: -**
  - i. Number and date of sanction
  - ii. Number and rate of monthly installment  
Rate(s) of interest
6. Date of Surety Bond
7. Date of Mortgage
8. **Details of Payment: -**
  - a. Number and date of bill
  - b. Date of payment
    - (i) 1st Installment
    - (ii) 2<sup>nd</sup> Installment
9. Date of completion/purchase of house
10. Date of first recovery
11. Verification of annual renewal of insurance indicating period and amount for which insured, which should not be less than the amount, paid.
12. Verification of payment of local taxes, indicating the period.
13. Certificate regarding good condition of house.
14. Verification of good condition by drawing and disbursing officer.

### 13.1.25 Procedure of surety: -

House Building Advance is sanctioned partly for purchase of land, partly for construction a single storied new house. An amount not exceeding 20% of the sanctioned advance is payable to the applicant for purchasing a developed plot of land on which construction can commence immediately on receipt of the loan, on h is executing an agreement in the prescribed form. In all cases, in which part of the advance is given for the purchase of land, the land must be purchased and the sale deed in respect thereof produced for the inspections of the Head of the Department concerned within 2 months of the date on which the above amount of 20% is drawn, In order to ensure that the Government interests are adequately secured in so for as the amount of the House Building Advance released for the purpose of purchase of a plot of land is concerned the applicant may be asked to produce a surety form a permanent Central Government Servant of the Status not lower than that of the applicant in addition to the agreement to be executed by him/her. The surety shall be discharged when the mortgage deed is executed and registered.

(Authority-G.I.MOW&H.O.M.No.1/17011/8/78, dated 11 Jan. 1979)

## 13.2 Other Advances

### 13.2.1 Various other advances mainly granted to Government servants

(i) Other advances mainly granted to govt. servants are given below: -

1. Advance for purchase of motor cars/Motor cycles.
2. Advance for purchase of bicycle
3. Advance in connection with festivals;
4. Advance in lien of leave salary;
5. Advance in connection with tour;
6. Advance in connection with the leave travel concession(LTC);
7. Advance in connection with transfer;
8. Advance to family of a govt. servant who dies while in services;
9. Advances from General Provident Fund Account

(ii) Applications for the grant of various advances shall be received in Establishment/Bill sections for further necessary action.

(iii) When the advance is paid to temporary Government Servant, the following conditions should be observed: -



(a) Surety bond in the prescribed form from a permanent Govt. servant must be produced before an advance is granted.

(b) The sanctioning authority must satisfy him that the Govt. Servant is likely to continue in service till the advance is completely recovered;

(c) In the case of temporary Govt. servant being discharge before the advance is completely recovered the remaining balance of the advance must be recovered in one lump sum before discharge.

**(iv) Register of Advance-**

The various advances to government servant like conveyance advance, festival advance, flood relief advance etc. should be noted in the Pay Bill Register. Recoveries of all advances should be watched through periodical Bill Register and Broad Sheets, simultaneously. For long-term advances, the Establishment/Bill Section shall maintain Broad Sheets. Entries in the Broad Sheet as well as in the Pay Bill Register shall be attested over the signature of the gazetted officer.

**(v)** For quantum of advance, eligibility, repayments execution of mortgage deed, insurance etc. the relevant rules for grant of various advances are to be applied scrupulously and in case of doubt, orders of the competent authority should be obtained. All claims are to be verified thoroughly and it should be ensured that various particulars are correctly given.

**(vi)** Permission of the competent authority should be obtained before conveyance is sold. When the advance or a portion there of is still outstanding; when the conveyance is sold with proper

approval to purchase another, the purchase should effected immediately under intimation to the office. In case, the purchase is not made within the stipulated period, the money should be returned to the government. The establishment section should keep a proper watch over various loans and bring to the notice of the Accountant General, cases of mis-utilization, if any. In case, where the requirement of the rules are not completed with the Government servant shall be liable to refund in lump-sum, the total amount of the advance with interest there on.

**(vii)** The government servant purchasing the Conveyance out of advance should produce the registration book of the vehicle within the period of one month from the date of the purchase of the vehicle or within two months from the date of the drawal of the advance whichever is earlier, failing which he shall be liable to pay penal interest on the entire amount of the advance, from its date of drawal to the date of

submission of the registration book. In case, it is established that the delay in submitting the registration book is not attributable to the government servant the penal interest may not be charged for the period of such delay.

(Authority-GIMOP (DOE) O.M. No. 16(3)-E.II/A/84, dated 29<sup>th</sup> September 1985)

**(viii) Communication of sanctions of loans and advances to the Audit Officer: -**

All sanctions of loans and advances accorded by the competent authorities in favor of the staff under their control should be communicated to the local Pay and Account Officer and Deputy Director (Audit), Posts and Telegraphs, Bhopal with a certificate of availability of funds.

**(ix) Interest bearing advances / Sixth Central Pay Commission recommendation-**

(a) The eligibility criteria will be as follows: -

<b>Advance</b>	<b>Eligibility criteria</b>
Motor Car (including Personal Computer)	Pay in the pay band of Rs. 19530/-(Nineteen thousand five hundred and thirty only) or more.
Motorcycle, Scooter, Moped	Pay in the pay band of Rs. 8560/- (Eight thousand five hundred and sixty only) or more.

(b) The quantum of advances would be determined with reference to pay in the pay band and existing ceilings would remain unchanged.

(c) Advances for purchase of Bicycle and Warm Clothing (provided for in Rule 31 and 35 respectively of Compendium of Rules on Advances o Government Servants) are to be treated as interest free advances.

(Authority: - GOI, Min. of Fin., Deptt. of Exp. No. F. No. 2(1)/E.II-A/2008 dated 24<sup>th</sup> Oct. 2008) vide No. 12(1)/E.II-A/2008 dated 12<sup>th</sup> Dec.2008)

13.2.2 **Advance for purchase of bicycle**

**Amount of advance: -**

Rs.3000/- or the anticipated price, inclusive of sales tax, whichever is less.

**Sanctioning Authority: -**

Head of Office.

**Eligibility: -**

Government servants whose Grade Pay does not exceed Rs.2800 p.m.

**Subsequent advance: -**

1. Admissible after three years of the grant of the previous advance. However, if satisfactory evidence is produced by the Government servant that the bicycle purchased with the earlier advance has been lost or become unserviceable produces satisfactory evidence, subsequent advance may be granted.
2. If a Government servant applies for the grant of advance on transfer to new establishment, he should certify in the application that he had not drawn the advance applied for prior to his transfer within the period of three years.

**Priority: -** Priority to be given to the Government servants who have not availed the advance during the preceding five years.

**Conditions: -**

1. The Government servant should furnish cash receipt and particulars of the cycle purchased within one month of drawal of the advance.
2. If the actual price of the bicycle is less than the amount of advance, the balance amount of advance should be refunded to Government.
3. Should not be granted or disbursed to official under suspension.
4. Should not be granted if the bicycle has already been purchased and paid for unless it was purchased and paid for by raising temporary loan within 3 months from the date advance was applied for.

**Surety: -**In case of a Government servant who is not permanent, surety from a permanent Government servant of equal or higher status is necessary.

**Recovery: -** In not more than 30 equal monthly installments to commence with the first issue of pay/leave salary/subsistence allowance after drawal of the advance.

**Interest: - From 07.10.2008,** no interest on advance for purchase of cycle.

(Authority: - GOI, Min. of Fin., Deptt. of Exp. No. F. No. 12(1)/E.II-A/2008 dated 07<sup>th</sup> Oct. 2008, General Financial Rules and Compendium of Rules on Advances to Government Servants)

## 13.2.3

**The advance for purchase of table fan will stand discontinued.**

(Authority: - GOI, Min. of Fin., Deptt. of Exp. No. F. No. 12(1)/E.II-A/2008 dated 07<sup>th</sup> Oct. 2008)

## 13.2.4

**Festival Advance****Eligibility: -**

Non-Gazetted Government servants whose Grade Pay does not exceed Rs.4800 p.m. are eligible. Officials on EL/maternity leave are also eligible.

**Sanctioning Authority: -**

Head of Office.

**Amount: -**

Not exceeding Rs.3000.

**Not eligible: -**

Contingent staff and officials under suspension are not eligible. Officials on half pay leave or EOL or LPR at the time of payment are also not eligible. The advance shall not be granted to a temporary Government servant unless he is likely to continue in service at least for six months beyond the month of drawing the advance.

Officials who draws advance for visiting hill stations during summer months, as a member of a Government-sponsored party is not eligible for festival advance during that financial year.

**Conditions: -**

Admissible only once in a financial year even if the festival falls twice in the same year. Earlier advance, if any, should have been recovered fully.

The amount of advance should be drawn and disbursed before the festival. The time-lag between dates of drawal and disbursement to be reduced to the minimum.

Surety of a permanent Government servant is necessary in cases of temporary officials: but this can be waived if the authority is satisfied that the advance will be fully recovered during the temporary service.

Officials transferred during the year should certify non-drawal of advance in the previous office in that year.

**Recovery: -**

The advance should be recovered in not more than 10 monthly installments. The recovery shall commence with the issue of pay for the month following that in which the advance was drawn.

**List of festivals: -**

To be selected by the Head of Department in consultation with staff unions.

**Head of account: -**

Debitable to the detailed head 'Salaries'.

[Authority- GOI, Min. of Fin., Deptt. of Exp. No. F. No. 12(1)/E.II-A/2008 dated 07<sup>th</sup> Oct. 2008), General Financial Rules (5, 53 to 61) and Compendium of Rules on Advances to Government Servants]

## 13.2.5

**Advance in lieu of Leave Salary****Eligibility: -**

All officials, who proceed on leave for not less than 30 days.

**Sanctioning Authority: -**

Head of office, or any other subordinate officer to whom power may be specially delegated. Head of office may sanction an advance to him self also.

[Rule 76]

**Amount of Advance: -**

Shall be fixed in whole rupees and shall not exceed the net amount of leave salary, including allowances, for the first 30 days of leave, that is clearly admissible after usual deductions on account of Income Tax, subscription and recovery of advance of Provident Fund, House Rent, Recovery of Advances, etc.

[Rule 77]

**Definition of Pay: -**

“Pay” means, “pay” as defined FR9 (21) and includes Deputation (Duty) Allowance, NPA and Stagnation Increment. Allowances like HRA, Risk Allowance, etc., do not form part of leave salary.

**Quantum of advance during various spells of leave: -**

Leave salary shall be a sum equal to pay drawn immediately before proceeding on leave in the cases of EL and commuted leave. Half the amount of leave salary on EL shall be paid during HPL or LND. No advance in the event of extraordinary leave.

[Rule 40 of CCS (Leave) Rules]

**Recovery: -**

To be recovered in full from the leave salary bill. If any balance is left, it is to be recovered from the next month's pay or leave salary. If the period of leave falls in two months, the advance is to be adjusted in two installments, viz., - a part of the advance in the first month to the extent of leave salary drawn and the balance in the next bill.

[Rule 78]

**No Surety: -**

Surety bond is not required for sanction of this advance to temporary employees.

[Rule 42 of CCS (Leave) Rules, GIO (I)(vi)]

(Authority- General Financial Rules and Compendium of Rules on Advances to Government Servants)

## 13.2.6

**Tour Advance****Eligibility: -**

Government servants who are required to proceed on tour.

**Sanctioning Authority: -**

1. Head of Office or a Gazetted Officer authorized by the Head of Office.
2. The advances to Heads of Offices have to be sanctioned by the respective Controlling Officers.
3. A Controlling Officer who has been declared to be his own controlling officer for the purpose of traveling allowance may sanction tour advance to himself.

[Rule 48]

**Amount: -**

1. An amount sufficient to cover the official's personal traveling expense for a period not exceeding 30 days, daily allowance, road mileage and fares for journeys both ways.
2. In the case of prolonged tour to the interior places, which are difficult of access, an amount sufficient to cover contingent charges such as for the hire of conveyance, conveyance for carriage of records, tents, etc., and personal traveling expenses in term of Item 1 above for six weeks.

[Rules 48(1) and 49]

**Second advance: -**

Government servants are not entitled to draw second advance, unless the accounts are submitted to the Head of Office/ competent authority for the earlier advance drawn. However, if the Government servant is required to proceed on tour within a week after the completion of the first tour, he may be granted advance for the second tour. The bills for the advances drawn should be submitted within a week after completion of second journey. Not more than two advances shall be allowed to remain outstanding at a time.

[GID below Rule 50]

**Adjustment of advance: -**

The advance shall be adjusted within 15 days from the completion of the tour or the date on which the Government servant resumes duty after completion of tour.

[Rule 51]

(Authority- General Financial Rules and Compendium of Rules on Advances to Government Servants)

13.2.7 **Advance for Leave Travel Concession to Government employees**

Government servants and their families are entitled to avail Leave Travel Concession to their declared home town once in a block of two years and to anywhere in India once in a block of four years, in lieu of one of the two journeys to home town in a block of four years. Official availing LTC to hometown for self-alone once every year, are not entitled to LTC to anywhere in India.

13.2.8 **Advance for Leave Travel Concession (any place in India) for journey one in four years from place of duty-Bharat Darshan Concession****Eligibility: -**

1. The Govt. servant should have completed one-year service on the date of journey performed by him/his family.
2. If the Govt. servant is under suspension, the concession is admissible only to his family members.
3. Not admissible to employees whose spouse is employed in Indian Railways or National Airlines.

**Family includes: -**

1. Wife/husband, as the case may be. Only one wife is included in the definition.
2. Two surviving unmarried children or stepchildren.
3. Parents, stepparents, unmarried sisters and unmarried minor brothers.
4. Married daughters who have been divorced, abandoned or separated from their husband.
5. Divorced, abandoned, and separated from her husband or widowed sisters, provided their father is not alive or is himself dependent on the Government servant.

**Note 1.** Wife / husband- there is no question of dependency.

**Note 2.** In respect of 3 to 5, they should be residing with the Government servant and their income from all sources should not be more than Rs. 3500 p.m. of minimum FP *plus* DR thereon.

**Note 3.** The restriction of two surviving children shall not apply in respect of: -

- (a) Children born before 20-10-1998; and
- (b) Multiple births in case of Government servants who have no child/one child thereby increasing the number of surviving children to more than two.

**Note 4.** The condition of “residing with” has been dispensed with in the case of wife / husband and children *vide* OM No. 31011/14/86-Estt.(A), dated the 8<sup>th</sup> May, 1987. In such cases, reimbursement should not exceed the actual distance traveled by them or the distance between the place visited and the Government servant’s headquarters, whichever is less.

**Entitlement: -**

**(A) Journey by Air / Rail:**

<b>Officers drawing Grade Pay (1)</b>	<b>Travel Entitlements (2)</b>
Rs.10,000 and above	Business/Club Class by air/AC First class by train
Rs.7600, Rs.8700 and Rs.8900	Economy Class by air/AC First class by train
Rs.5400 and Rs.6600	Economy Class by air/AC II-Tier class by train
Rs.4200, Rs.4600 and Rs.4800	AC-II tier class by train
Officers drawing grade pay below Rs.4200	First Class / AC III-Tier / AC Chair car by train

The revised travel entitlements are subject to following: -

**Note: -**(i) In case of places not connected by rail, travel by AC bus for all those entitled to travel by AC-II tier and above by train and by Deluxe/ordinary bus for others is allowed.



(ii) In case of road travel between places connected by rail, travel by any means of public transport is allowed, provided the total fare does not exceed the train fare by the entitled class.

- a. Henceforth, all mileage points earned by Government employees on tickets purchased for official travel shall be utilized by the concerned department for other official travel by their officers. Any usage of these mileage points for purposes of private travel by an officer will attract departmental action. This is to ensure that the benefits out of official travel, which is funded by the Government, should accrue to the Government.
- b. All Government servants are allowed to travel below their entitled class of travel.

**(B) Journey by sea or by river steamer: -**

<b>Officers drawing Grade Pay (1)</b>	<b>Entitlement (2)</b>
Rs.5400 and above and those in pay scales of HAG + and above	Highest class.
Rs.4200, 4600 and 4800	If there be two classes only on steamer, the lower class.
Rs.2400 and 2800	If there be two classes only on the steamer, the lower class. If there be three classes, the middle or the second class. If there be four classes, the third class.
Below Rs.2400	The lowest class.

Accommodation entitlements for travel between the mainland and the A&N Group of Islands and Lakshadweep Group of Island by ships operated by the Shipping Corporation of India Limited will be as follows: -

<b>Officers drawing Grade Pay (1)</b>	<b>Entitlement (2)</b>
Rs.5400 and above and those in pay scales of HAG + and above	Deluxe class.
Rs.4200, 4600 and 4800	First / 'A' cabin class.
Rs.2400 and 2800	Second / 'B' cabin class
Below Rs.2400	Bunk class.

Where a public transport system does not exist, the assistance will be regulated as in the case of journeys on transfer.

(c) The Government servant may travel by air between places not connected by rail, where an alternative means of travel is either not available or is more expensive. The reimbursement of fare where a Government servant performs journey on LTC by AIR between places connected by rail, may be restricted to the fare of entitled class by rail other than Rajdhani / Shatabdi Express.

Air travel is permissible between Leh and Srinagar / Jammu / Chandigarh during winter for the government servant, his / her spouse, and two dependent children (18 years or boys and 24 years for girls) in respect of Government servants serving in Ladakh Region.

**LTC to those posted in N-E Region, Andaman and Nicobar Islands and Lakshadweep Islands. –**

(a) Government servant who leaves his family behind and does not avail transfer T.A. for the family will have the option to choose—

*Either:* The existing LTC to hometown once in a block of two calendar years;

*Or:* The concession for himself once a year from the station of posting to his home town or place where the family is residing, and in addition concession for the family (restricted to the spouse and two dependent children only to travel once a year from the place of residence to the employee's station of posting.

In addition, they are entitled to LTC on two additional occasions in their entire service, termed as "Emergency Passage Concession" and is intended to enable the Central Government employees and/or their families [spouse and two dependent children] to travel either to the home town or the station of posting in an emergency. This shall be over and above the normal entitlements of the employees in terms of the O.M., dated December 14, 1983, and the two additional passages under the Emergency Passage Concession shall be availed of by the entitled mode and class of travel as admissible under the normal Leave Travel Concession Rules.

(b) *Travel by air*—Officer drawing pay of Rs.13500 and above and their families (spouse and two dependent children – up to 18 years for boys and 24 years for girls) may perform the above LTC journeys by air as below--

<b>Officers posted in</b>	<b>Between stations</b>
(1) North-Eastern Region	Imphal/Silchar/Agartala/Aizawl /Lilabari and Kolkata
(2) Andman and Nicobar Islands	Port Blair and Kolkata /Chennai.
(3) Lakshadweep	Kavaratti and Kochin

**Reimbursement—**

Government will reimburse Fares for journeys between duty station and hometown, both ways in full. If the employee resides with his family away from the duty stations, fares for journeys between place of residence and home town, both ways, restricted to that from duty station to home town and back will be reimbursed in full. Reservation charges are reimbursable in respect of all classes; but telegram charges for reservation of onward / return journeys, etc., are not reimbursable.

**Amount of advance: -**

The amount of advance in each case will be limited to 90% of the estimated amount, which the Government would have to reimburse in respect of cost of the journey.

**Advance can be drawn for family separately: -**

If the family members avail LTC separately, i.e., on different occasions, separate advances, to the extent admissible, may be sanctioned.

**Advance can be drawn for both the outward and return journeys—**

The Government servant for both the outward and return journey can draw advance, provided that the leave taken by him or the anticipated absence of the members of the family does not exceed three months (or) 90days.

[Rule 52(2) (iii) (a)]

**Advance for outward journey only: -**

In case the period of leave taken or anticipated absence of the family members exceeds 3 months, the advance can be drawn for the outward journey only.

**Full advance to be refunded if outward journey is not started within 30/60 days.: -**

When outward journey is to be performed by rail, advance can be drawn before 30 days. In case the outward journey to be performed by other modes, advance can be drawn before 60 days. In case the outward journey is not started within 65/30 days, the entire advance should be refunded. The Government servant has to produce Railway ticket within 10 days of drawal of advance.

[Rule 52(2)(v)]

**Refund of half of advance after 90 days: -**

When advance is granted for both outward and return journey, one-half of the advance should be refunded to Government forthwith, if the limit of 3 months is exceeded.

**Separate adjustment for separate advances: -** Separate advances for different batches may be adjusted by separate claims. A consolidated advance should be adjusted in a single bill only.

**Claim: -**

When advance taken, the claim should be submitted within one month from the date of return journey. If not, outstanding advance will be recovered in one lump-sum and the claim will be treated as one where no advance is sanctioned. Further, interest at 2% (Two percent) over the interest rate on the Provident Fund balance shall be charged on the entire advance from the date of drawal to the date of recovery will be charged. Head of the Department may waive the interest in deserving cases.

2. When claim submitted within stipulated time but unutilized portion of advance not refunded, interest is chargeable on that amount at the above rate from the date of drawal to the date of recovery.

3. When no advance is taken, claim should be submitted within three months from the completion of return journey. Otherwise, the claim will be forfeited.

**Sanctioning Authority: -** Head of Office. For Heads of Offices who are not their own controlling officers, next higher authority may sanction advance.

[Rule 52(1)]

**Surety: -** Temporary Government servants should produce a surety of a permanent Government servant of equal or higher status.

[Rule 52(2)(iv)]

(Authority: - Leave Travel Concession and General Financial Rules and Compendium of Rules on Advances to Government Servants)

**13.2.9 Advance in connection with transfer of Government Servant: -**

The application for grant of transfer advance submitted by the Central Govt. employee shall be scrutinized in the light of the provision of Rules 39 to 43 of the Compendium of Rules on Advances to Government Servants (Came in to force from the 1<sup>st</sup> July, 2005 vide G.I., M.F.,O.M. No. 8/9/E.II (A)/2003, dated 1<sup>st</sup> July 2005) and other orders and instructions issued by the Government of India from time to time. The amount of transfer advance granted to the Government servants should be shown in their Last Pay Certificates to be sent to the officer under whom he is proceeding on transfer for recovery/adjustment from transfer TA bills submitted by them.

(Authority: -General Financial Rules and Compendium of Rules on Advances to Government Servants)

**13.2.10 Advance in event of Natural Calamity, Flood / Drought, etc. :-**

Non-gazetted Central Govt. employee may get Rs.5000 (max.) as an advance sanctioned by the Head of office for affected or damaged moveable or immovable property in a natural calamity. Sanction and recovery for the advance given to employee would be under provisions given in GFR 2005, Rules 64 to 69 of compendium of rules on advances to govt. servants, 2005 and instructions given by Govt. of India from time to time.

(Authority: -General Financial Rules and Compendium of Rules on Advances to Government Servants)

**13.2.11 Advance to the family of a Govt. servant who die while in service: -**

The Head of department may sanction an advance subject to a maximum of Rs. 8,000/- to the family of a Govt. servant in permanent or temporary employment (excluding casual and daily-rated staff) who dies while in service (whether on duty or on leave with or without pay) in order to enable the family to meet its immediate requirements, if in the opinion of the Head of Department or the Head of office, as the case may be, the family concerned has been left in indigent circumstances upon the death of the Govt. servant on whom it was dependent and is in immediate need of financial assistance.

Amount of advance should be adjusted by deduction from the amount that may be payable on account of arrears of salary due/ DCRG/CPF/GPF or any other

payments due to the deceased as early as possible but not more than one year from the date of sanction.

(Authority: -General Financial Rules 2005, Rule 79 to 84 of Compendium of Rules on Advances to Government Servants and instructions by GOI from time to time)

**13.2.12 Maintenance of register for watching recoveries: -**

Register in proforma (Annexure-A) has to be maintained for watching timely submission of documents and fulfillment of condition by the loanees. The submission of this register monthly to the Branch Officer and quarterly to the Group Officer is to be watched through the calendar of Returns.

(Authority: - C&AG's letter No. 1548-T.A.I/68-83, dated 5 December 1983 and No. 25 audit. II/1-87, dated 21 January 1987)

**Annexure-A**

(Referred to in Para 13.2.12)

- i. Name \_\_\_\_\_
- ii. Designation \_\_\_\_\_
- iii. Amount of advance \_\_\_\_\_
- iv. Purpose \_\_\_\_\_
  - (a) Motor Car \_\_\_\_\_
  - (b) Motor Caycle/Scooter \_\_\_\_\_

**5. Details of Sanction: -**

- (a) Number and date of bill \_\_\_\_\_
- (b) Number and rate of monthly installments \_\_\_\_\_
- (c) Rate of interest \_\_\_\_\_

**6. Details of payment: -**

- (a) Number and date of Bill \_\_\_\_\_
- (b) Date of payment \_\_\_\_\_

7. Date of purchase of vehicle \_\_\_\_\_

8. Date of mortgage of vehicle \_\_\_\_\_

9. Verification of documents in support  
of purchase of vehicle \_\_\_\_\_

10. Annual verification of insurance  
policy indicating the period covered  
and the amount for which insured  
which should not be less than the  
amount outstanding. It should be  
specifically indicated whether the  
original Insurance / periodical renewal  
is comprehensive or not.

**13.3 Watching of recoveries of advances: -**

All drawal of loans and advances should be noted by the pay bill auditor against the name of the official in the folio in Form TR 22-A with necessary details in respective columns for recovery. The establishment section with a view to ensuring that recoveries due have not been overlooked should conduct a quarterly review on the following dates, of advances. Results of review should be submitted to Senior Deputy Accountant General (Admn.) / Deputy Accountant General (Admn.).

- (a) Festival / Cycle Advance      20<sup>th</sup> of March, June, September and December.
  
- (b) General Provident Fund /      20<sup>th</sup> of April, July, October and January.  
    Motor Car Advance
  
- (c) House Building Advance      20<sup>th</sup> of May, August, November and February.

The register of T.A., L.T.C. and medical advances should be submitted by the establishment section concerned to the Branch Officer in-charge on the 15<sup>th</sup> of each month. It should be ensured that all recoveries due have been duly made.

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