

**OFFICE OF THE
PRINCIPAL ACCOUNTANT GENERAL (AUDIT)
ASSAM, GUWAHATI**

**RECORD MANUAL
FIRST EDITION
2008**

P R E F A C E

1. This Manual deals with matters relating to the General Administration of the office carried on through the Record Section including Receipt/Despatch of all inward/outward letters, Library, Printing of forms, Stationery, Record Management (old records) and other miscellaneous matters pertaining to housekeeping activities.

2. All the members of the office staff generally and those in the Record Section in particular are expected to be thoroughly conversant with the rules and procedures laid down in this Manual. Ignorance of orders will not be accepted as an excuse for deviating from the provisions of the Manual or for failing to carry out its directions.

3. For general procedure, the Record Section like other Sections of the office will be guided by the orders in Office Procedure Manual, as well as other directives as and when received from the Headquarters Office to that effect.

4. Record Section will be responsible for keeping the Manual up-to-date, but all Sections of the office may suggest such amendments as may be considered necessary. Any error or omission which may be detected in this Publication may be brought to the notice of the Principal Accountant General.

(SWORD VASHUM)

Guwahati, the April, 2008

Principal Accountant General (Audit)

(iii)

TABLE OF CONTENTS

SUBJECT

CHAPTER – I – GENERAL CONSTITUTION	PARA	PAGE
Constitution í í í í í í í í í í í í í í ..í í í í í í í í í í .	1-2	1-4
Duties of Asstt. Audit Officers/Section Officers in charge of Record Section	3	5-6
Duplicating and Zeroxingí í í í í í í í í í í í í í í í í í í .	4	6
Duties of other staff & Officers and Welfare Officer í í í í í í í ..	5	6-8
Duties of Caretaker/Assistant Caretakerí í í í í í í í í í í í í ...	5	8-11
Duties of Watchersí í	6	11-12
Surprise Check by A.O. (Record) and other Gazetted Officersí .í í ..	7	12
Duties of Selection Grade Duftries/Duftriesí í í í í í í í í í í í .	8	13
Duties of Peonsí .	9	13-14
Duties of Sweepersí í	10	14
Old Record Groupí .	11	14
CHAPTER-II - CORRESPONDENCE		
Inward correspondence ó opening the Dakí í í í í í í í í í í í ...	12-13	15
Registered Coversí .	14	15-16
Register of Registered Coversí í í í í í í í í í í í í í í í í ...	15-16	16
Enclosures to inward lettersí í í í í í í í í í í í í í í í í ..	17	16-17
Circulation of letters to Group Officersí í í í í í í í í í í í í	18-19	17
Marking of letters for disposalí í í í í í í í í í í í í í í í ..	20	17-18
Letters wrongly markedí í í í í í í í í í í í í í í í í í í	21	18
Sorting of Inward correspondences, returns, etcí í í í í í í í í ...	22	18
Indexing and distribution to Sectionsí í í í í í í í í í í í í í	23-27	18-19
Distribution of letters concerning more than one sectioní í í í í í .	28	19-20
Circular letters and important orders of general interestí í í í í í ...	29-30	20
Confidential lettersí í	31-34	20-22
Express letters/Telegramsí í í í í í í í í í í í í í í í í í í .	35-36	22
Telex Messange/Faxí .	37	22-23

SUBJECT	PARA	PAGE
Demi official lettersí .	38	23
Unofficial Referencesí ..	39	23
Half Margin Memoranda and objection statementí í í í í í í í í	40	24
Undiarised documentsí ...	41	24
Remindersí ..	42	24
Valuables and the Register of Valuablesí í í í í í í í í í í í í ...	43-50	24-27

CHAPTER – III – RECEIPT AND DESPATCH

General rules for sending papers to Record Section for dispatchí í í .	51	28
Responsibility of dealing sections for -Issue TodayøDraftsí í í í í .	52	28
Despatch of Lettersí í	53	28-29
Hours of making over documents for dispatchí í í í í í í í í í .	54	29
Despatch Registerí ..	55	29
Despatch of confidential papersí í í í í í í í í í í í í í í í í	56	29-30
Miscellaneous rules for dispatchí í í í í í í í í í í í í í í í ...	57	30
Economy in use of envelopesí í í í í í í í í í í í í í í í í í	58	30
Despatch of telegramsí ...	59	30-31
Communication to offices in the towní í í í í í í í í í í í í í ..	60-61	31
Return of drafts to sectionsí í í í í í í í í í í í í í í í í í í	62	31
Stamp Registerí ..	63-64	31-32
Indent for Service Postage Stampsí í í í í í í í í í í í í í í í	65	32
Progress Report of work in the Record Sectioní í í í í í í í í í	66	32
Weekly Report of outstanding unofficial referencesí í í í í í í í .	67	32-33

SUBJECT	PARA	PAGE
CHAPTER – IV – STATIONERY AND FORMS		
General	68	34
Indent	69	34-35
Receipt of consignment	70	35
Accounts of Receipt and Issue	71	35-36
Local purchase of stationery	72	36-37
Receipt and issue of Stationery	73	37
Sectional Indent for Stationery	74-75	37
File Boards	76	37-38
Annual Indent for Guard Files and Port Folios	77	38
Economy in the use of Guard files	78-79	38
Economy in the use of Stationery and Forms	88-82	38-40
Average life of Stationery Articles	83	41
Printing of letter heads, envelopes, file covers, etc	84	41
PART 'B' - FORMS		
Printing and binding Rules	85	46
Indent for Forms	86-87	47
Classification of forms	88	47
Standard Forms	89	47
Forms in Bound Volumes	90	48
Style of binding	91	48
Local binding of forms which cannot conveniently be obtained in bound registers	92	48-49
Special Forms	93	49
Calendar Forms	94-95	49-50
Requisition of calendars, etc, to Headquarters Office	96	50
State Calendar Forms	97	50
Stock and distribution Register of Printed Forms	98	50-51
Stock of Forms	99	52
Supply of Forms	100	52
Local Printing of forms	101	52

SUBJECT	PARA	PAGE
CHAPTER –V – CODES AND MANUALS AND OFFICE LIBRARY		
Register of distribution of Codes and Manuals	102	53
Codes and Manuals distributed outside office	103	53
Office Library	104	54
Duties of the Librarian	105	54
Library Rules	106	54-55
Arrangement of the Books	107	55
Entry of Books, etc. in the Catalogue	108	55
Watch over the Return of Books	109	55-56
Token slips for Books issued	110	56
Census of Library Books	111	56
Procedure for purchase, write off and disposal of mutilated/damaged books	112	56-58
Purchase of Hindi books in libraries of Government Offices	113	58
CHAPTER-VI-FURNITURE AND OTHER STORES		
Purchase of furniture	114-116	59-61
Scale of furniture	117-118	62-65
Ban on purchase of wooden furniture	119	65-66
Stock register of furniture and other articles	120	66-67
Classification of portable heaters and water heaters as furniture	121	67
List of articles of furniture including locks and keys	122	68
Distribution register of liveries, Umbrellas, furniture, etc	123	68-69
Condemnation and sale of unserviceable furniture and other articles	124	69
Write off of articles of furniture	125	69
Purchase of Typewriters/Photocopiers/Duplicating machines/Calculators/ Accounting Machines	126	70
Purchase of Electronic Typewriters/Teleprinters/Telex/Computers	127	70-71
Inspection of Typewriters, etc. by AAO/Section Officer	128	71
Distribution of typewriters	129	71-72
Responsibility of Stenographers and Typists	130	72
Condemnation and Auction of Typewriters	131	72-73
Issue of Carbon papers and Ribbons	132	74
Security Measures against pilferage of Typewriter parts	133	74

SUBJECT	PARA	PAGE
CHAPTER –VII – RECORDS MANAGEMENT		
Introduction	134	75
Admission of Records-Restrictions	135	75
Labeling of Records	136	75
Admission of Records affected by white ants or otherwise damaged	137	75-76
Admission of correspondence to Record Rooms	138	76
Personal files of members of office establishment	139	76
Transfer of Records to Record Room-Procedures	140-141	76-77
List of Old Records	142	77-78
Arrangement of Records	143	78-79
Replacement of labels	144	79
Care of bundles	145	79
Supply of files and other documents from Record Room	146	79
Register of Records issued	147	79
Return of files, etc. to Record Room	148	80
Responsibility for the safe keeping of Records and their Returns	149-150	80
Issue and Return of letters and Bundles	151	80
Working hours in Record Room	152	81
Reminders for Return of Records issued	153	81
Admittance into Record Room	154	81
Record Keepers' Duties	155	82
Destruction of Records	156	83
Period of Preservation of Records	157	83
Weeding out of Records for Destruction	158	84-85
Half yearly inspection of Old Records by a Gazetted Officer	159	85
Duties of the Record Maintenance Supporting Group	160	85
APPENDICES		
Appendix A – List of Undiarised Documents		86-87
Annexure B – Form of Daily Progress Report		88

CHAPTER – I

GENERAL CONSTITUTION

1. The Record Section of the Office consists of five Groups viz (i) Receipt & Despatch, (ii) Stationery, Furniture, Forms and Stores & Stock, (iii) Library, (iv) Old Record & (v) Miscellaneous.

1. The main functions of the Record Section under the immediate control of a Senior Audit Officer/an Audit Officer are :-

- (i) Receipt, and distribution of all inward letters, return, etc. to the sections concerned.
- (ii) Receipt and dispatch of all outward correspondences by messenger/courier, or through postal services.
- (iii) Purchase, custody and maintenance of the accounts of stamps.
- (iv) Purchase, distribution and maintenance of accounts of furniture and other dead stock articles.
- (v) Stocking, distributions and maintenance of accounts of stationery, standard and special forms.
- (vi) Maintenance of general cleanliness of office rooms, office furniture, etc.
- (vii) Matters relating to telephones, electricity, water supply, heating & cooling arrangement, staff car and other allied subjects.
- (viii) General control over the entire Group -D staff including Casual labourers.
- (ix) Purchase and supply of liveries for Group-D staff.
- (x) Arrangement for all Departmental Examinations, meetings, seminars, workshops, etc.
- (xi) Purchase, stocking, distribution and maintenance of Accounts of Codes, Manuals and other publications, and correction slip thereto.
- (xii) Upkeep of office library and books of reference in the room of the Principal Accountant General/Accountant General and other Gazetted Officers including other records pertaining to use.

- (xiii) Purchase, upkeep, maintenance and of Fax machine, Photocopier, Duplicating machine, Franking machine, etc.
- (xiv) Correspondence with Assam State Electricity Board, Central Public Works Department, Telecommunication Authorities, etc. for smooth functioning of the office.
- (xv) Maintenance of records not required for current use and periodical destruction of time expired records.
- (xvi) Maintenance of register of valuables.
- (xvii) Maintenance of register of correction slips relating to the Manual of Record Section.
- (xviii) Preparation of annual budget on office expenses and miscellaneous items.
- (xix) Security arrangements for the office building.

2. Allotment of functions of Record Section (Group-wise)

(i) Receipt & Despatch Group.

- (a) Receipt of all inward letters, correspondences, documents, etc. and distribution of the same to the concerned sections.
- (b) Despatch of all outward letters, documents, etc.
- (c) Maintenance of Inward & Outward Dak Register.
- (d) Senior Auditors/Auditors attached to Receipt and Despatch Group are responsible for maintenance of Despatch Register, accounts of stamps, service telegram, etc.

(ii) Stationery, Furniture, Forms and Stores & Stock Group.

- (a) Procurement/purchase, distribution and maintenance of accounts of furniture, stationery, computer consumables/peripherals & other dead stock articles.

- (b) Printing, stocking, distribution and maintenance of accounts of standard & special forms.
- (c) Purchase of all miscellaneous articles, stocking, distribution & maintenance of accounts.

(iii) Library Group.

- (a) Purchase, stocking, distribution and maintenance of accounts of Codes, Manuals & other publications, newspapers & correction slips thereto.
- (b) Upkeep of office library & books of reference in the room of Principal Accountant General/Accountant General & other Gazetted Officers including other records pertaining to use.
- (c) Maintenance of register of correction slips relating to the Manual of Records Section.

(iv) Old Record Group

Maintenance of records not required for current use and periodical destruction of time expired records.

(v) Miscellaneous Group.

The allied works which are dealt with in Miscellaneous Group of Record section are detailed below:-

- (a) Maintenance of duty roster for Chowkidars/Watchers and allocation of duties of all other Group-D staff.
- (b) Maintenance and upkeep Staff Car, Xerox, Fax and other office equipments.
- (c) Payment of Telephone/Electricity/Water Supply bills.

- (d) Heating and cooling arrangements.
- (e) Maintenance of Guest House and all other works relating to welfare activities.
- (f) Arrangement for all departmental examinations, meetings, seminars, workshops, etc.
- (g) Purchase, custody & maintenance of Service Postage Stamps/prepaid stamps for Franking Machine
- (h) Maintenance of register of valuables.
- (i) Preparation of annual budget on office expenses and miscellaneous contingent expenditure.
- (j) Purchase & supply of liveries for Group ó D staff.
- (k) Engagement of casual/contg. Labourers as and when required for general cleanliness of office rooms, bathrooms, office furniture, etc.

Note:-

1. **Estate Cell** –The matters relating to construction, repairs, maintenance, etc. of office building at Beltola and quarter complex both at Maidamgaon & Beharbari, approach road, retaining wall, garage, gymnasium, etc. got done by the CPWD are dealt with by a separate cell *viz.* Estate Cell which came into effect in Audit Office after being separate from the Office of the Accountant General (A&E), Assam, Guwahati.

The overall security arrangements, maintenance of the office building at Beltola and quarter complex both at Maidamgaon & Beharbari, garden, cleaning & lifting of garbage/dirt, allotment of staff quarter, cooling arrangements, maintenance of generator, etc. are looked after by the Estate Cell in keeping liaison with Record Section.

2. **EDP Cell** – Purchase of computers and their maintenance as a whole for the entire office are dealt with by a cell *viz.*EDP Cell which functions independently keeping a close touch with Record Section.

3. Duties of Assistant Audit Officer/Section Officer of Record Section.

- (a) One Assistant Audit Officer/Section Officer has been put in overall charge of Record Section. The Assistant Audit Officer/Section Officer of the Record Section is responsible for smooth and proper working of the section in accordance with the Office Procedure Manuals, as well as for the general cleanliness and supply of necessities.
- (b) Assistant Audit Officer/Section Officer - All proposals for incurring contingent expenditure are initiated by the Record Section. Assistant Audit Officer/Section Officer, Record is responsible to see that double payment do not occur in respect of claims on the office. All contingent bills are passed by the Drawing Officer on the strength of the sanction accorded by the Principal Accountant General/ Accountant General/ Sr. Deputy Accountant General (Admn.)/ Deputy Accountant General (Admn.) and Cashier makes the payment accordingly A.A.O./S.O. is also responsible for :-
- (i) Supervision over the work of Driver of Staff Car, Duffries, Chowkidars/ Watchers, Sweepers, Malis and also security measures in the office building.
- (ii) Checking the contents of packages of stationery articles/forms received from the Controller of Printing and Stationery.
- (iii) Seeing that there is no wastage of electricity and water and that the office is kept neat and clean.
- (iv) Reporting to the Central Public Works Department, through Estate Cell, any repairs to be attended to or any other action to be taken by them.
- (v) Maintenance of records not required for current use and periodical destruction of time expired records (He/She is assisted by one Senior Auditor/Auditor exclusively for this purpose).

- (vi) Other supervisory works of the Record Section.
- (c) Assistant Audit Officer/Section Officer-in-charge of Record Section is assisted by two Senior Auditors/Auditors for smooth function of Receipt and Despatch Group of Record Section AAO/SO, Record must ensure that :-
- (i) All inward letters, dak, etc. as received are diarised & marked properly.
 - (ii) All outward letters, documents, etc. received for despatch are despatched properly.
 - (iii) All telegrams/W.T. messages, Speed post, Courier, etc. are immediately sent to the Secretary to Principal Accountant General/Accountant General/Group Officers/Branch Officers concerned.
 - (iv) The accounts of stamps are maintained properly.

4. Duplicating and Zeroxing.

Assistant Audit Officer/Section Officer of Record Section should ensure that all letters, Office orders, circulars, etc. of the office requiring cyclostyling/duplicating & Zeroxing are cyclostyled/duplicating & Zeroxed properly by the Operators concerned.

5. Duties of other staff & Officers are broadly as under:-

The duties towards the staff welfare, housekeeping, recreational & cultural activities, etc. are discharged by the staff of Record Section under proper instruction of Sr. AO/AO and supervision of AAO/SO of Record Section and guidance of the Welfare Officer of the Office of the Accountant General (A&E), Assam, Guwahati who is overall in-charge of both Audit & Accounts Offices for such activities. The duties which are discharged by the Welfare Officer are categorically mentioned in paragraph 5(A). The duties discharged by the watch & ward staff in relation to security arrangement, maintenance & upkeep of office buildings of both Audit & Accounts Offices and general supervision of the work of Sweepers, Malis, proper

sanitation, neatness & cleanliness of office lawns/premises and garden, etc. are, however, presently looked after by the Assistant Care Taker of the Office of the Accountant General (A&E), Assam until an alternative arrangement by filling up the post of Care Taker/Assistant Care Taker either by appointment or otherwise is made in this office.

(A) Duties of Welfare Officer are enumerated as follows:-

(I) *Staff welfare.*

- (a) Giving personal hearing to individual members of staff regarding their difficulties or grievances.
- (b) Assistance to Staff suddenly fallen ill or those chronically ill, calling in a doctor, helping in securing admission in places of treatment.
- (c) Helping in case of need, in securing admission of children in Schools, Colleges and other educational institutions.
- (d) Assisting, in case of need, families of persons on protracted tours.

(II) *Housekeeping.*

- (a) Cleanliness of office buildings, premises and bathrooms.
- (b) Cleanliness of office canteen and kitchen.
- (c) Cleanliness of premises of Staff colony, if any, and security arrangements therefore.
- (d) Neatness of work place, including proper maintenance of furniture, removal of unwanted records, elimination of congestion in sections, adequacy of lighting and ventilation.
- (e) Adequacy of drinking water facilities.
- (f) Timely provision of hot and cold weather arrangements.

(g) Parking lots for cycles, scooters, motor cars and ensuring their safety and protection against sun and rain.

(III) *Recreational and Cultural activities:*

(a) Encouragement to players for participation in games, (etc.) arrangements for matches and tournaments.

(b) Encouragement to persons possessing talent in music, dramatics, arts, literary and other cultural activities, and participation in the arrangements for variety entertainments, dramatic performances, art exhibitions, Kavi Sammelans, Debates and publication of office magazine, etc.

(c) Arrangement for get-togethers and picnics.

(d) Liaison with Recreation Club, etc.

B. Duties regarding general watch and control over the entire watch & ward staff, general supervision of work of sweepers, malis and unkeep, maintenance and security arrangements of office building, neatness & cleanness of office premises, garden, etc. discharged by the Assistant Care Taker, Office of the A.G.(A&E), Assam are enumerated as under:

The duties of the Assistant Care Taker concerned will be as follows:

(i) He will keep a general watch and control over the entire watch and ward staff of this office. He will see that the watchers are performing their duties punctually and regularly, according to the approved roster prepared by the Record Section.

(ii) He will ensure that the watchers deputed at the entrance of the office building do not allow any unwarranted or unauthorized person to enter the office premises.

Any visitor who wants to enter the office premises should be taken by the watcher to the Receptionist. If there is any difficulty, the watcher will report to the Assistant Care Taker who in turn will inform the Sr. Audit Officer/ Audit Officer (Record). If necessary, the Receptionist may also contact the Sr. Audit Officer/Audit Officer (Record).

(iii) He will be in charge of the fire fighting arrangement and ensure that necessary and adequate fire fighting equipments are provided in the buildings and that those are always in working orders and are got tested (every six months in the first week of April and October) and refilled periodically. The Assistant Care Taker will submit a report about the satisfactory conditions of the fire fighting arrangement to Sr. Deputy Accountant General (Admn.)/Deputy Accountant General (Admn.) once in three months through Sr. Audit Officer/Audit Officer (Record) in the first week of January, April, July and October. The submission of the reports will be watched through the Calendar of Returns of Record Section. In case of an outbreak of fire, he will start the initial extinguishing operations and at once ring up or taken necessary steps to inform the Fire Brigade, Police Station, Principal Accountant/ Accountant General, Sr. Deputy Accountant General (Admn.)/ Deputy Accountant General (Admn.), Sr. Audit Officer/Audit Officer (Record).

In case it happens beyond the duty hours of the Assistant Care Taker, the watcher on duty should inform the Fire Brigade, Police Station, Principal Accountant General/ Accountant General, Sr. Deputy Accountant General (Admn.)/ Deputy Accountant General (Admn.) over phone.

(iv) He will supervise the work of the sweepers and will be responsible for proper sanitation, neatness and cleanliness of office premises.

(v) He will make surprise visits to the office building at night to see that the watchers on duty are performing their duties conscientiously and honestly, that the watch and ward arrangements are adequate and that there is no danger to the buildings, the records or any other property.

(vi) He will supervise the work of the malis and will ensure that they perform their duties punctually and earnestly and take keen interest in the proper upkeep and maintenance of the office lawns and gardens. He will also ensure that the flowers in the flower vases in the room specified by Sr. Audit Officer/Audit Officer(R), changed by malis regularly.

(vii) He will receive any urgent official message, etc. (including telegrams, telephonic calls) beyond office hours and on Saturdays/Sundays/Holidays and arrange to send/communicate the same to the officers concerned without delay through a Group staff. A record of telephonic messages should be kept.

(viii) In case of any emergency, the Assistant Care Taker will contact the Principal Accountant General/Accountant General, Sr. Deputy Accountant General (Admn.)/Deputy Accountant General (Admn.) or Sr. Audit Officer/Audit Officer (Record) immediately and report the matter to them.

(ix) The duty hours of the Care Taker will be as follows:

From 8.30 a.m.	to	1.00 p.m.	} On all days
From 2.30 p.m.	to	7.00 p.m.	

The surprise or normal night/day rounds will be in additional to the above duty hours

The Assistant Care Taker will maintain the Attendance Register for the following categories of staff and submit to the Gazetted Officer-in-charge of Record Section at 9.30 A.M. every morning:

1. Watchers
2. Malis
3. Sweepers

He will also be responsible for attendance of peons, subject to specific instructions issued from time to time.

(X) He will keep a general watch over the condition of the building of the office including the fittings relating to water supply, lighting, cooling, etc. and will report to Sr. Audit Officer/Audit Officer (record) any repair necessary to any of the building so that the same may be arranged immediately.

(XI) He will be responsible for hoisting etc., of the National Flag in front of the Office building daily.

(XII) He will obtain the torch-cells, whistles and the wooden battons from Record Section and distribute them to all the watchers and will also periodically conduct physical verification thereof. He will submit a report on the 1st day of every month to Sr. Audit Officer/Audit Officer, Record about proper supply of torch-cells, battons and whistles, etc. to watchers. The report should be submitted to the Sr. DAG (Admn.)/DAG(Admn.) quarterly in the month of January, April, July and October. The submission of the report will be watched through the Calendar of Returns of Record Section.

6. Duties of Watchers

The duties of watchers are broadly as follows:

- (a)** General watch of the office building as a whole including night watch.
- (b)** To guard against any unwarranted or unauthorized entry into the office premises.
- (c)** To see that no official documents or records are removed without the written permission of a Gazetted Officer.
- (d)** To receive urgent official messages, etc. (including telegrams and telephonic calls) beyond office hours and on Sundays and Holidays on behalf of the office and arrange to send/communicate them to the proper officer without delay.

- (e) To open the rooms on every working day at 9.00 A.M. sharp in the presence of the respective sectional peons. To close the doors and windows, switch off the lights and heater and lock up the rooms immediately after the office closes. It is also this responsibility to have the rooms properly swept every morning by the sweeper.
- (f) To start the initial extinguishing measures in case of fire and to inform the officer concerned.

The watchers' duty hours will be regulated by a roster, prepared monthly by the Record Section.

7. Surprise checks by Sr. A.O./A.O. (Record) and other Gazetted Officers.

The security arrangement, in liaison with Estate Cell, of the office will be under the direct control of Sr. A.O./S.O. (Record) and Watchers will discharge their duties allotted to them by the Sr. A.O./A.O. (Record).

With a view to ensuring that the watch and ward arrangements are functioning properly, the Sr. AO/AO, Record will pay surprise visits to different buildings at least once a month beyond office hours or on holidays. In addition to the checks exercised by the Sr. A.O./A.O, Record every month, surprise checks of security arrangement by other two Gazetted Officers will be conducted in the various buildings on holidays and after office hours, one during day time on one of the holidays and another during the night hours (after 9 P.M.). The report of the surprise checks should be submitted to the Principal Accountant General/ Accountant General through the Sr. Deputy Accountant General (Admn.)/Dy. Accountant General (Admn.) on the day following the day of surprise check.

Record Section shall maintain a Register regarding selection of Round Officers to be submitted to the Principal Accountant General/Accountant General on the 2nd of each month which should be watched through the sectional Calendar of Returns.

8.A. Selection Grade Duftries.

The duties of the Selection Grade Duftries should be broadly as under:-

- (i) Seeing that stationery racks of Gazetted Officers are adequately filled with forms, flag slips, etc.
- (ii) Opening of important dak before the head of the office;
- (iii) Stitching of files, closing of bags and sealing of parcels, bags and letters of an important/confidential nature, etc.
- (iv) Attending to Gazetted Officers and looking after the general requirements of the office; and
- (v) Attending to any other item of the normal work of duftry which the Section-in-charge of the Record Section may require him to do.

B. Duftries.

The duftries will assist the Selection Grade Duftries and discharge such other normal duties of a duftry as may be entrusted to them by the Officer-in-charge of Record Section from time to time.

9.(a) Peons.

(i) Peons must attend immediately to all calls from the officers or section to whom or to which they are attached, dust the furniture and records regularly, (and) supply drinking water, etc. whenever called upon to do so. Peons attached to Sections should not leave office without permission until the last Sr. Auditor/Auditor in the Section leaves office. Before leaving office every evening the sectional peons should get the doors of the rooms, for which they are responsible, locked up by the Watcher. The sectional peons should attend office at 8.45 a.m. and have the respective rooms opened by the watcher in their presence. The Sr. Audit Officer/Audit Officer and the AAO/SO in-charge of Record section should pay surprise visit and see that these orders are strictly carried out.

In addition to normal duties, small additional duties should be performed by the peons without any claim for any extra remuneration.

(G.I. Ministry of Finance Office Memorandum No. D.1112/EG 1/48 dated 15th April, 1948).

(b) Peons of Gazetted Officers:

Peons attached to Gazetted Officers are responsible for the cleanliness of the rooms to which they are attached. They should get the doors of the rooms locked up every evening by the watchers before they leave office and ensure next morning after the rooms are opened in their presence by the watchers, that nothing is lost or has been tampered with.

10. Sweepers.

The sweepers should come to office at 7 a.m. and remain till 11 a.m. and should be present again from 2 p.m. to 6 p.m.

Note – 1. The sweepers employed in dusting the office should thoroughly understand that if the office is not found clean they will be penalized. The Caretaker/Assistant Care Taker will supervise the work of the sweepers and submit report to the Sr. D.A.G. (Admn.)/DAG (Admn) through the Sr. Audit Officer/Audit Officer-in-charge of Record, formal written complaints about any cases of refusal to carry out his instructions.

Note – 2. The sweepers and malis not borne on regular establishment are paid from office contingencies.

11. Old Record Group.

The duty of the SG Record Keeper/Record Keeper in-charge of old records (under Assistant Audit Officer/Seection Officer, Record Section) is to receive records sent by other sections for preservation, to arrange them in proper order, to supply them to the sections concerned as and when required and to destroy them after the prescribed period of preservation is over.

_____ : _____

CHAPTER - II

CORRESPONDENCE

12. Inward correspondences - opening the dak.

All covers which are not addressed to the Principal Accountant General/Accountant General or any other Gazetted Officer by name or are not marked secret or confidential are opened by Record Section as soon as they are received, but the covers from the Government of India, the High Commissioner for India, the Comptroller and Auditor General of India, are opened by the Sr. Deputy Accountant General (Admn.)/Deputy Accountant General (Admn.), for which purpose all such covers are submitted to him in a tray with a slip in Form No. SY-241 detailing the number of covers received from each source.

13. Confidential communications are ordinarily registered and received in double covers, the inner one being addressed to some Gazetted Officers by name. The outward cover should be opened and if it is found that the inner cover has been marked confidential, it should be made over to the Gazetted Officer to whom it has been addressed by name. Confidential covers superscribed with the designation only of the Principal Accountant General/Accountant General are opened by the Sr. Deputy Accountant General (Admn.)/Deputy Accountant General (Admn.). Record Section maintains a Register of confidential secret covers. Confidential covers superscribed with the designation are opened by the Sr. Deputy Accountant General (Admn.)/Deputy Accountant General (Admn.).

14. Registered covers.

A register in the subjoined form should be maintained for registered cover. The Sr. Auditor/Auditor/Clerk/Record Keeper in Record Section to whom this duty is assigned should take covers to Sr. Audit Officer/Audit Officer (Record) with the register after filling in column-I thereof. The cover is to be opened by SO/A.A.O. (Record). Any valuables such as Cash/Cheques received are noted in column 3 as well as in the Register of valuables kept in the custody of SO/A.A.O., Record, confidential document received, should also be noted in column 3 and disposed of under paragraph 34 to 47.

He will reinsert those documents which are not of a confidential nature in these covers and return to the Sr. Auditor/Auditor and note the contents in column 3 of the register.

15. Register of Registered covers

Postal Registration No. (and also date of receipt)	From whom received	Contents	Initial of officer opening the cover	Diary No. 7 section to which sent	Dated initial of the Officer to whom the document is addressed by name or of the clerk in the Record Section
(1)	(2)	(3)	(4)	(5)	(6)

If any cover contains stamps, Record Section will note the facts on the forwarding documents. All valuables received whether by registered or ordinary posts should be dealt with in the manner laid down in paragraphs 43 to 50.

16. The Register of Registered cover should be reviewed daily by the SO/A.A.O., Record Section. He should see that the documents received have been entered in the relevant Index/Inward Register.

17. Enclosures to Inward Letters

While opening the covers the official concerned must be very careful to examine the enclosures, if any, and see, that they are all in order. If it is stated in a letter that enclosures have been sent under a separate cover, the section must look for the enclosures, link them to the letter in question and record the fact on its margin. If any of the enclosures are wanting, he should likewise record the fact on the margin of the letter of documents so that the section concerned may call for the wanting documents.

18. Circulation of letters of Group Officers.

All communications from the Government of India, High Commissioner for India, the Comptroller and Auditor General of India, and the State Governments are sent to the Principal Accountant General/Accountant General, Senior Deputy Accountant General and other Deputy Accountants General in a dak pad. On receipt back of the Dak pad from the Group Officers, these letters are made over to the sections concerned for disposal. The letters from the Comptroller and Auditor General of India are diarised in the Sr. Deputy Accountant General (Admn.)/Deputy Accountant General (Admn.) cell, others are, however, diarised in the Record Section before sending to sections concerned.

The letters should, immediately after circulation, be sent to the sections concerned by the steno attached to the Sr. Deputy Accountant General (Admn.)/Deputy Accountant General (Admn.), and Record Section. The Assistant Audit Officers/Section Officers of the receiving section should immediately have them diarised and issue orders regarding action to be taken.

19. If immediate action have to be taken on any letter it is open to the Group Officer/Gazetted Officer concerned to take any letter from the dak pad and hand it over to the Assistant Audit Officer/Section Officer concerned after having it indexed in Record/ Sr. Deputy Accountant General (Admn.)/Deputy Accountant General (Admn.) cell.

20. Marking of letters for disposal.

Receipt branch marks the section to which each letter/documents received should be made over for disposal. With a view to obviating delay in the disposal of letters owing to wrong marking, Record Section should exercise utmost care in marking papers to the section concerned. If in any case, a doubt arises as to whether any particular section has any concern with a particular letter it would be better to consult the section beforehand, rather than wrongly mark it for that section.

21. Letters wrongly marked.

If a letter marked and entered in the Inward Register of a particular section does not relate to it, the section to which the letter has been assigned should arrange to transfer it direct

to the appropriate section for disposal. The letter so transferred should be diarised by the receiving section without fail.

22. Sorting of inward correspondences, returns, etc.

All documents received in the office with separate covering letters should be branded with the office stamp and indicate the date of receipt. They should be sorted under the classes indicated below:

- (1) Letters.
- (2) Express letters/Telegrams/Fax.
- (3) Demi-official letters.
- (4) Un-official references.
- (5) Half margin memo and objection statements (Inward).
- (6) Detailed list of Establishments.
- (7) Undiarised documents.
- (8) Reminders.

23. Indexing and Distribution to Sections.

Three indexing Registers in Form No. S.Y ó 318 A are maintained in the Record Section for indexing letters from (1) The Comptroller and Auditor General of India (2) The Government of India, the High Commissioner for India and the Reserve Bank of India and (3) The Government of Assam, the distinguishing index marks being öCAGö, G.I. and L.Gs respectively. The subject of each letter of the above categories should invariably be noted in the appropriate Index Register. No. Index Register is maintained for letters received from other sources.

24. The date to which the entries on a page of the Index Register pertain should be written prominently across the pages above the first entry of the day. As each letter is indexed, the index number as also the distinguishing mark *viz.* GI & LG will be noted in the upper right hand corner of the letter.

25. The letter should be indexed with particular care. In the case of endorsement, the number and the date of the original letter and the office of issue should be noted as numerator, while the number and date of endorsement and the office from which it is issued as denominator in the appropriate column of the Index Register *e.g.* if a copy of a Government letter, say from Public Works Department is received under different number and date through the Finance Department, the Public Works Department number and date should be noted in the Index Register above the Finance Department in order to trace the Pad letter when necessary.

26. The letters are indexed after these are marked for the sections to which they should be sent for disposal. The Record Keeper should then sort out the letters by sections and keep these in the respective pigeon holes.

27. The distribution of the letters is done through the sectional diary of inward letters. The sectional Inward Registers are sent through the sectional peon to the Record Section by 12 noon on each working day. The only entries made by the Diarist of the Record Section in each sectional register is the central Diary number in the case of letters which are indexed in Record and the total number of other letters.

28. Distribution of letters concerning more than one section.

(a) Letters that appear to affect one or more section of the Departmental sections should go from record to the first section concerned, which will register it and pass it on through book to other sections concerned or get it circulated through the Record Section Circulation Register.

(b) If they are of sufficient importance an office order should be issued by the receiving section for the guidance or information of other section. A copy of the letter indicating the

sectional diary number of the receiving section should also be sent to other sections along with office order.

29. Circular letters and important orders of general interest.

For the purpose of drawing the personal attention of all Gazetted Officers on their return from leave, circular letters and orders of general interest issued by the Government of India, the Comptroller and Auditor General of India, the State Government issued during their absence on leave should be submitted to the Gazetted Officers for perusal immediately on their return from leave/tour. Classified general files of copies of such letters and orders should be maintained in the Record Section.

30. The Assistant Audit Officers/Section Officers of the sections should bring all such letters and orders to the notice of the Principal Accountant General/Accountant General through the Branch Officers with a view to their preservation in the general files mentioned above.

Note: Gazetted Officers may also indicate such letters at the time of perusing the dak by marking them “Important”.

31. Confidential letters.

Confidential covers received from other offices addressed to the Principal Accountant General/Accountant General or any other Officer by name should be delivered to that Officer and opened by him. In the absence of the Principal Accountant General / Accountant General such covers address to him by name should either be sent to him or dealt with by the Sr. Deputy Accountant General (Admn.)/Deputy Accountant General (Admn.) in accordance with his instructions. Covers addressed to the Principal Accountant General/Accountant General by designation only will be opened by the Sr. Deputy Accountant General/Deputy Accountant General.

32. Confidential papers received in this office may belong to the following categories:-

(a) Papers which only the Principal Accountant General/Accountant General may have to deal e.g. papers relating to panel for promotion of Sr. Audit Officer/Audit Officer/Assistant Audit Officer, S.O.G. Examination, Secret Code cipher changes and any other matters which the Principal Accountant General/Accountant General may like to deal with himself.

(b) Papers which may be entrusted to the Sr. Deputy Accountant General/Deputy Accountant General e.g. letters and other documents communicating details of suspected frauds, to sanction secret expenditure, reports on members of the Gazetted and Non Gazetted staff, establishment, etc.

(c) Papers which may be entrusted to the Assistant Audit Officer/Section Officer e.g. Establishment cases, confidential reports of Senior Auditors/Auditors/Clerks and other Group C and D staff, defalcation cases, etc.

(d) Confidential papers of ordinary type, that is those which may be dealt with in the sections concerned as ordinary concerned as ordinary correspondences, etc.

33. The Personal Assistant/Stenographer attached to the Principal Accountant General/Accountant General maintains an Inward Register for all confidential papers excepting those mentioned in the paragraph 32(d) above which can be diarised in the inward register of the section concerned. Whenever a confidential paper is received by the Pr. Accountant General/ Accountant General, Sr. Deputy Accountant General/ Deputy Accountant (Works)/(Admn.)/(Inspections) or any other officer, it should first be/got diarised by the Principal Accountant General/Accountant General's Personal Assistant/Stenographers before disposal is taken up. The PA/Steno attached to the Principal Accountant General/Accountant General will send these letters to the Officer concerned through a transit register. The Principal Accountant General/Accountant General's Stenographer will prepare a weekly list of outstanding on confidential letters and submit the same for the information of the Pr. Accountant General/Accountant General through the Senior Deputy Accountant General (Admn.)/Deputy Accountant General (Admn.)/Deputy Accountant General (Admn.). For this purpose the Assistant Audit Officer/Section Officer of the section concerned will supply information in respect of disposal of each confidential letter to the Principal Accountant General/Accountant General's P.A. / Stenographer within seven days of its receipt in the section in the following forms:-

(1) Confidential diary number.

(2) Number and date of letter received.

- (3) From whom received.
- (4) Disposal (letter number, date and file number.)

34. Confidential papers mentioned in Sub-para (a) and Sub-para (b) of paragraph 32 will be kept either in the custody of the Principal Accountant General/Accountant General or of the Sr. Deputy Accountant /Deputy Accountant General. Confidential papers mentioned in para (c) are to be kept in the custody of the Assistant Audit Officer/Section Officer concerned.

35. Express letters/Telegrams/Fax.

Express Letters/Telegrams/Fax are not indexed but are made over to the section concerned through a register containing the following columns after the important ones have been seen by the Principal Accountant General / Accountant General.

- (1) Serial number.
- (2) Number and date of the Express letter / Telegram / Fax.
- (3) From whom received.
- (4) Date and hour of receipt in the dealing section.
- (5) Subject.
- (6) Initial of the A.A.O. / Section Officer.
- (7) Date of disposal.
- (8) Reference to the Sectional Diary No.

These will be diarised on receipt in the section concerned and then disposal watched through inward diary.

36. The register should be circulated weekly to the sections concerned to put in the date of disposal. The sectional Diary number should be quoted in Column 8 of the Transit Register to facilitate referencing. The Register should be submitted to the Branch Officer on every Monday.

37. Telex Message / Fax.

Telex messages/Fax received by the Operator from the office of the Comptroller and Auditor General of India / other Accountant General Offices are sent to the Principal Accountant General / Accountant General through the Sr. Deputy Accountant General

(Admn.)/ Deputy Accountant General (Admn.). This is being seen by the Principal Accountant General / Accountant General. These are to be dealt with in the same way as mentioned in Para 38.

Note – The telegram, Fax and express letters should reach the section concerned on the same day on which they are received. Omissions should be brought to the notice of the Gazetted Officer in charge of Record. If in any case they do not reach the section concerned even on the next day, the fact should be brought to the notice of the Sr. Deputy Accountant General / Deputy Accountant General by the section receiving the belated communication.

38. Demi-official letters.

Demi-official letters should on receipt by the Officers be marked for particular section for disposal. The letters should then be made over to the Stenographer / P.A. who will diarise them in a separate diary register and make them over to the Assistant Audit Officer / Section Officer of the Section concerned. Outstanding report of D.O. correspondences is to be prepared by the P.A. / Stenographers as in the case of confidential letters. These will also be diarised in the sections concerned and then disposal watched through the sectional Inward Register.

39. Un-official References.

On receipt of an un-official file in the office, it should be at once diarised in the Record Section in a Register in Form No. SY ó 318A. The number assigned in the file in this register should be entered by the Record Section on the file which should be sent to the Principal Accountant General / Accountant General / Accountant General for inspection before it is sent to the section responsible for its disposal.

It is essential that the register of receipts should be kept complete by the Record Section by noting down the details in the relevant column of the Register so as to watch disposal of each case and to trace reference in future. For this purpose necessary particulars should be gathered from the dispatch register from the weekly Report of outstanding un-official reference.

40. Half margin memoranda and objection Statement.

Replies to half-margin memoranda and objection statements are neither indexed nor diarised. They are made over on receipt to the issuing section through the Sectional Diary of Inward letters.

41. Undiarised documents.

Documents which are either not of the nature of correspondence or not important enough to be diarised are sent also through sectional Diary of Inward letters. A list of such documents is given into Appendix-öAö.

42. Reminders.

All Reminders, whether in the form of letter, telegram or in any other special form should immediately on receipt, be shown to the Principal Accountant General / Accountant General / Group Officers for perusal. As soon as they are received back they should be entered in a register (Form No. SY ö 318 A) to be maintained by the Record Section for the whole office. The reminders should be sent to the Section concerned in the register where Assistant Audit Officer / Section Officer of the receiving section should put their initial in token of their receipt. The Receipt Wing of the Record Section is responsible for seeing that each reminder is received by the section concerned on the day of its receipt in the office. Record Section will also send round the register to all sections on every Monday for noting down the disposal of the reminders and submit the same to the Branch Officer on the following Tuesday.

43. Valuables and the Register of valuables.

All valuables and their Register in Form No. SY ö 249 will remain in the personal custody of the Gazetted Officer, Record Section in his safe under lock and key.

44. Cash or cheques should not, ordinarily be accepted in this office, in discharge of a debt due to Government or for credit to Public Account, except when rules specifically require otherwise. Letter issued from this office demanding payment should distinctly state that payment will have to be made into State Bank of India and not to this office.

45. Valuables received under cover of registered letters will be entered in the Register of valuables by the Record Section and are kept in custody of the Assistant Audit Officer in charge Record Section. Similarly, valuables received in covers opened by the Principal Accountant General / Accountant General or received by any other Gazetted Officer will be handed over to the Assistant Audit Officer, Record who will make necessary arrangement for entry in the Register of valuables and retain the same in his custody after recording the serial number of the valuables on the body of the covering letter which should be retained by the Assistant Audit Officer / Section Officer, Record for transmission to the Section concerned. Insured Cover and remittances made by Money Order / Orders addressed to the Principal Accountant General / Accountant General are received and acknowledged by the Assistant Audit Officer, Record Section. In respect of valuables so received the same procedures indicated above will be followed. Any valuables found with letters received in ordinary dak will be taken to the Gazetted Officer together with the covering letters after being entered in the Register of valuables. All entries in the register will be attested by the Gazetted Officer when he takes over the valuables and notes will be made on the letters concerned to the effect that the valuables are with him. These letters will then be sent to the Section concerned in the usual manner and their disposal will be watched like ordinary letters through weekly Report of outstanding letters, in which details of letter covering valuables which remain undisposed of should be specifically given.

46. The Cheques or Bank Drafts (Government) on receipt of the Gazetted Officer, Record Section, should be crossed by him, if they are not already so crossed.

47. If a valuable is required to be transmitted to another party or is to be returned to the tendering party, the fair copy of the letter with which it is to be forwarded will be taken by the dispatcher and dispatched to the Gazetted Officer with whom the valuable is kept. The number and date of the letter forwarding the valuable will be entered in the register by the dispatcher and the entry thus made will, after verification by the Gazetted Officer, be initialed both by the Gazetted Officer and Dispatcher. The letter with the enclosures will then be put into the cover and sealed for dispatch by registered post in presence of the Gazetted Officer.

48. Forwarding letter should always ask for acknowledgement and the Section which has dealt with the case is responsible for watching its receipt. The acknowledgement will be noted in the Register of valuables by the Sr. Auditor / Auditor concerned in the Gazetted Officer's presence, within a week of its receipt, the entry being attested by both Gazetted Officer and Sr. Auditor / Auditor under their dated initial.

Note: The acknowledgement memo for the safe receipt of valuables received from parties concerned should on no account be filed by the section receiving it, unless it bears a certificate of record in the Register of valuables. The certificates should also be attested by the Gazetted Officer incharge of Record Section at the time of attesting the entries in the Register of valuables.

49. If any valuable (Bank Drafts or Cheques) has to be sent to the Bank for credit to Public Account, the section concerned should prepare a credit slip to be signed by the Gazetted Officer and pass on the same to the dispatcher. The latter will obtain the valuable from the Gazetted Officer in the manner indicated above and will send it along with the credit slip to the Bank by a peon. Before a cheque or a draft is sent to the Bank it should be crossed. It should be remembered that it is not permissible to make any general or special endorsement such as would authorize the payment of the value of the cheque or draft across the counter of the Bank. The Bank's acknowledgement should be noted in the Register of valuables on the same day or on the next working day, if the peon returns late in the evening of the day. The entry in this case also will be attested by both the Gazetted Officer and Sr. Auditor / Auditor of the section concerned to whom the Bank's acknowledgement will be forwarded by the dispatcher immediately on its receipt through the peon.

Requisition for Bank Drafts and Cheques will be signed by the Officer authorized to issue authorities for payment, but the challans with Drafts and Cheques for credit to Government account should be signed by the Gazetted Officer incharge of the section concerned. Separate challans should be prepared for each item paid in, whether Cheques or Drafts.

50. The Register of valuables will be reviewed by the Gazetted Officer in charge of the Record Section (once in a week) and these facts recorded in the register under his dated initial

and warning slips issued to the section concerned in cases of delays (1) in the disposal of the valuables (2) in obtaining acknowledgement therefore or (3) in noting the acknowledgement in the register. These warning slips should include all items in respect of which the register remains incomplete and a note of their issue should be recorded in the register. At the time of the last weekly review of a month, opportunity should also be taken by the Gazetted Officer incharge of the valuables of satisfying himself that the contents of the chest agree with the outstanding in the register and the fact of verification having been made also recorded in the register over his dated initials.

The register should be submitted to the Sr. Deputy Accountant General (Admn.) / Deputy Accountant General (Admn.) on the last Monday of every month.

----- :: -----

CHAPTER – III

RECEIPT AND DESPATCH GROUP

51. General Rules for sending papers to Record Section for Despatch.

(a) No document is received in the Record Section / Despatch, unless it bears the initials of Branch Officers or Assistant Audit Officers / Section Officers.

(b) Letters required to be dispatched urgently should be so marked by the Assistant Audit Officers / Section Officers under their initial and "Urgent" slips should be attached to them. Whenever any papers have to be issued on the day the draft letter is passed, they will be made over to record by the section concerned with the appropriate slips attached to them. When communication has to be sent by post in a registered / inward cover, speed post and indication thereof should be given in the relevant drafts. Record section will be responsible that they are actually dispatched in the manner indicated.

52. Responsibility of Dealing Sections for "Issue Today" Drafts.

The dealing assistant concerned should make sure before leaving office that letters relating to their seats marked for issue on that date have actually been issued.

53. Despatch of letters.

The letters received from different sections through transit register are to be received by the dispatcher. He should carefully examine that enclosures attached to the letters are actually sent by the section concerned.

All papers received by the dispatchers in course of the day should be dispatched by him before he leaves office and in no circumstances should any "Issue today" and "Urgent" papers be left undespached till the next day. The dispatcher should include all documents to be

dispatched to the same address on a particular date under the same cover. The Assistant Audit Officer / Section Officer-in-charge, Record Section should at least once a week verify that this is being actually done.

54. Hours of making over Documents for Despatch.

All letters, half margin, etc. intended for dispatch on the same day must be made over to Record Section by 4 p.m. 'Issue to Day' and 'Urgent' papers may be received upto 4-30 p.m.

55. Despatch Register.

On receipt of the sectional dispatch register or the transit register from the respective sections, the dispatcher will check the entries in the register with the documents sent for dispatch and then receive them with his date initial, against the entries. This makes the dispatcher fully responsible for proper issue of these documents.

The documents required to be dispatched under registered, insured or speed post should be entered under proper columns in a register which is being maintained separately in the dispatch group and the postal receipts should be pasted against those entries.

56. Despatch of confidential papers.

Every confidential paper issued from this office should ordinarily be placed in double covers. The inner covers should be sealed marked 'Confidential' and superscribed with the name of the Officer for whom the paper is intended the outer cover bear only the official designation of the Officer. These confidential paper according to their importances should be closed either in the presence of the officer signing the fair copies or handed over by him personally to the Assistant Audit Officer, Section Officer / Record after being closed in his presence. This procedure may be relaxed in respect of confidential papers of ordinary type which are disposed of by the assistants of the office. Such covers may be sent in a single cover but should be marked 'Confidential'. The outward register for confidential letters is maintained by the Personal Assistant / Stenographers to Principal Accountant General / Accountant General / Deputy Accountant General. All confidential outward letters, except confidential letter of ordinary nature mentioned above, should be got numbered by him. They

should be typed by one of the Stenographers. When confidential papers are sent by post, they should invariably be registered.

57. Miscellaneous Rules for dispatch.

- a) The Despatcher will enter the date of dispatch will enter the date of dispatch on both the officer and the fair copies of communication in the space provided for the purpose, write out the address on the cover; see that the enclosures are in order and affix the necessary postage stamps.
- b) Letters addressed by name should not be put into envelopes with other correspondences addressed by official designation and should always be dispatched in closed covers.
- c) As a precaution against damage from water, wax cloth or other waterproof materials should be used as an inside cover for parcels and packets sent by post in the rainy season.
- d) Half margins and other documents to be sent out in original should be dated in the section concerned.
- e) All signed fair copies of [all] letters and statements must be sent off by the dispatcher before the office closes for a holiday and he must see that all covers intended for the post are properly stamped with the office seal.
- f) Intimation of change of address should be noted by the dispatcher but it will primarily be the duty of the section from which the drafts issued to insert correctly the address, while the dispatcher will be responsible for seeing that the change in address is followed.

58. Economy in use of Envelopes.

It is intended that "Economy slips" should be used on envelopes for all ordinary correspondences except when the contents are bulky or of a confidential nature or when it is proposed to send the covers insured. Economy slips are not to be used for covers addressed to individual firms or to foreign countries.

59. Despatch of Telegrams.

Fair copies of telegram to be issued from this office should be sent to the dispatcher together with their office copies. The dispatcher should give his date initials on the draft

Telegrams in token of their receipts. The telegram should be sent to the Telegraph Office by the dispatcher twice daily viz. at 12:00 hours and 16:00 hours. The receipts given by the Telegraph Office should be pasted in the Despatch Register of Telegrams against the entries of the Telegrams.

60. Communication to offices in the Town.

When covers and papers are sent by a messenger of the office, they should be entered in the Peon Book in which the name of the messenger and the time the covers were given to him should be noted. Acknowledgement in the Peon Book should be recorded by the receivers in ink. It is the duty of the local Despatches to examine all statistics on dak books at the end of each day to ensure that all local daks have been delivered and acknowledged by full signature. Packets containing valuables should be sent by trustworthy messengers only and Assistant Audit Officers / Section Officers concerned as also Assistant Audit Officer / Section Officer (Record Section) should see that their delivery has been acknowledged in the Peon Book. The Assistant Audit Officer / Section Officer concerned should in such cases make over the packet to the Record Section personally.

61. No dak should be sent by this office to the Secretariat or by the Secretariat to this office after closing hour except in cases of urgency. When urgent cases are sent to the Civil or the Public Works Department, Secretariat after closing hours they should be sent direct to the Registrar of the Secretariat concerned.

62. Return of Drafts to Sections.

The dispatchers after issuing the fair copies will return all drafts including enclosures, when they do not require to be sent out in original, to the section concerned on the same day, alongwith the dak through the sectional inward Register. The incharge of the dispatch section is responsible for seeing that this is done every evening before the dispatcher leaves office.

63. Stamp Register.

A register of accounts for Service Postage Stamps / prepaid stamps for franking machine is maintained by the in-charge Record Section (Despatch). The register is balanced

and submitted to the Officer-in-charge of the Record Section at the end of each day.

64. The stamps should be verified by the Assistant Audit Officer / Section Officer, Record Section monthly but on different dates each month and the fact of verification should be duly recorded against the particular date of each month. The stock of stamps should be verified half-yearly on the 30th September and on the 31st March by the Officer-in-charge of Record Section and a certificate of verification should be recorded by him in the Register.

65. Indent for Service Postage Stamps.

When the stock of stamps is running short, an indent for stamps required should be prepared and submitted to the Principal Accountant General / Accountant General through the Branch Officer for obtaining sanction. The pre-paid stamp for franking machine is being purchased from the post office as authorized by the Head Post Office, Guwahati.

66. Progress Report of Work in the Record Section.

A report of the daily progress of work done in the Record Section should be prepared in the form given in Annexure -Bø and submitted to the Branch Officer and to the Sr. Deputy Accountant General / Deputy Accountant General weekly on the first working day each week.

67. Weekly Report of outstanding Unofficial References.

(a) The Record Section submit to the Sr. Deputy Accountant General / Deputy Accountant General through Branch Officer on every Monday a weekly report of unofficial references which may be outstanding for more than three days from the date of receipt. For this purpose, outstanding D.Os are detailed in register in Form No. S-22 and the explanation of the section responsible for disposal obtained against each item.

(b) Each section will note the complete action taken against item outstanding in the following manner to enable the Record Section to keep a detailed record of the disposal of each case in the register of receipt of U.O. Cases:-

Item X í í í í í í í í í í í .. Reply sent (File Noí í í í í í í í í í í)

Item Y í í í í í í í í í í í .. No reply is required (Do)

Item Z í í í í í í í í í í í .. Under disposal (submitted for orders, etc.)

(c) The report contains an abstract in the following form:-

Balance form the last Report:

Receipt during the preceding week:

Total

Disposal during the week í

Balance outstanding í .

The balance outstanding is analysed according to sections showing the number of cases for which each section is responsible and the number overdue against each.

----- :: -----

CHAPTER – IV

STATIONERY AND FORMS

68. General.

In general the procedure for indent, procurement / purchase, supply, issue & maintenance of stationery stores, forms, etc are as follows:-

69. Indent

Articles of stationery required for the use of this office are obtained free from the Central Stationery Office, Kolkata on an indent in Form I. The indent should ordinarily cover the requirements for one year and be forwarded to the Deputy Controller of Stationery by the 1st of July. (As the Stationery Office, Kolkata fails to supply the articles of Stationery, rubber stamps and brass seals, these are being procured made locally with the approval of the Principal Accountant General / Accountant General). In cases where the articles / forms already intended for or supplies fall short of the requirements a supplementary indent in Form 6 IA should be sent, explaining the circumstances in which the articles now asked for could not be included in the original indent. No office is entitled to submit more than one supplementary indent, but the Deputy Controller is authorized to deal with further supplementary indents at his discretion. In framing the indents, regards should be had of past consumption, probable requirements, possibility of effecting economy and the amount of monetary allotment.

Notes:- (1) When sending indents, regards should be made of the fact that as the Central Stationery Office remains closed from the 31st March to the 5th April for stock taking, indents received after the end of February are not complied with until the stores are re-opened, unless they are of an urgent or exceptional nature and that, in the latter case, the indents are complied as far as practicable, provided they are received by the 10th March.

(2) Indenting Officers should attempt to anticipate their probable requirements during the ensuing year especially in respect of stationery stores not ordinarily stocked in the Central Stationery Offices, well in time and intimate them to the Central Stationery Office for necessary procurement action. Sudden and erratic demands create procurement difficulties in the Central / Stationery Office and frequently entails unnecessary purchases at higher prices. Unless full justifications are furnished such demands in future are liable to be rejected.

(3) While submitting indents for ribbons, the details of size of the ribbons should be indicated for compliance by the Dy. Controller of Stationery, Kolkata, failing supplies, ribbons of the proper size should be purchased locally;.

(C & AG 6 Letter No.2648 NGE 1/26-54 Dated 21.12.54, Dy. C & AG 846/Rec-410(B)).

70. Receipt of Consignment.

Package of articles of stationery / forms received from the Stationery Office should be opened in the presence of the dealing assistant who should personally examine the contents of each package and verify them with reference to the entries in Column 10 of the indent, which is sent back as the supply is made. An acknowledgement of receipt of the articles should be furnished, by subscribing the certificate provided on the back of the indent form, which should be returned to the Deputy Controller of Stationery within seven days of receipt. The certificate should be signed by the Assistant Audit Officer / Section Officer of Record Section.

71. Accounts of Receipt and Issue.

As soon as the contents of a consignment have been examined, they should forthwith be accounted for in the Stock Register in Form No. S-41 under the initial of the Gazetted Officer-in-charge of Record Section. The Register shows the issues in lump, the details being shown in a separate Distribution Register maintained for the purpose in the same form. The Distribution Register is totally monthly and the totals are carried over to the Stock Register. The acknowledgement of each section for the articles supplied should be taken in the Remarks column of the Distribution Register. In the case of local purchases the addition to

Stock should be made in the proper column of the Stock register, with a note in the remark column of the number and date of the contingent bill on which the charges for the articles have been drawn. The Stock Register should be balanced monthly and submitted to the Gazetted Officer on the 10th of each month for inspection alongwith the Distribution Register. As in the case of other stores a verification by actual counting will be made by the Assistant Audit Officer / Section Officer, Record on the 1st of April and October, a few items being tested by the Gazetted Officer. Any discrepancy noticed during the course of half yearly verification should be brought to the notice of the Principal Accountant General / Accountant General by the Record Section.

72. Local purchase of Stationery.

Despite placing indent to Central Stationery Office, Kolkata if stationery stores and forms etc. are either not received or received not in full the same are procured / purchased / got printed locally, by inviting tender, with the approval of the Principal Accountant General / Accountant General.

1. The powers of the Principal Accountant General / Accountant General and other Heads of the Departments in the IA & AD have been further enhanced in respect of the item indicated below:

Sl. No in the MSO (Admn) Vol-II Section 'A'	Nature of Power	Existing Powers	Enhanced Powers	Conditions and Limitations, if any
17 (a)	Local purchase of Stationery	Rs.25,000/- per annum	Full powers	These powers are exercisable subject to specific budget allotment for the purpose (without any reappropriation of funds from other heads). The delegation is further subject to observance of rules and orders on the local purchase of stationery issued by Govt./C & AG from time to time

2. In view of the above delegations the allotment for the head 'Purchase of Stationery' will henceforth be shown by Headquarters separately from other office expenses while making allocation to various field offices.

73. Receipt and Issue of stationery.

In the case of local purchase of stationery, Stock Register of Stationery should be submitted to the Branch Officer to enable him to attest the store certificate recorded on the sub-voucher.

74. Sectional Indent for Stationery.

Articles of stationery required by each section of the office are obtained monthly from the Stationery Keeper on an indent in Form No. SY 6 305. Before they are complied with, the sectional indents are checked by the Stationery Keeper, with the sanctioned scale and by reference to requisitions of previous months, when they contain an article which is supplied only periodically.

Note: All sections of the office should send their requirements for stationery articles on or before the 10th day of each month and the Stationery Keeper should supply articles on the 15th at the latest. Requisition received after that date will be compiled within the next month unless specially ordered otherwise by the Gazetted Officer of the Section concerned.

75. Arrangement should be made for strict control over the issue of stationary articles and the distribution should be made only on requisition approved by a Gazatted Officer who should satisfy himself that the articles asked for are really necessary.

76. File Boards.

If the quantity of file boards indented for use considered excessive by the Deputy Controller of Stationery, he will arbitrarily reduce the demand. Old file boards should be used

as far as possible with periodical repairs. The repairs should be carried out by the Office Duftry.

The boards which are beyond repair should be sold by auction locally to the best advantage and sale proceed credited to Government as reduction of expenditure.

77. Annual Indent for Guard Files and Port Folios.

The supply of stationery articles from the Stationery Office, Kolkata has been stopped, so no indent is to be sent now. This is to be purchased locally on receipt of requisitions from different sections.

78. Economy in the use of Guard Files.

The use of guard files should be restricted as far as possible. Guard file may be used for filing such important documents which have to be preserved for a period of more than 3 years and are likely to be required for future references. Port folios may be used for filing vouchers and other papers of less important character stitched in them.

79. Papers of a temporary character, which are not to be preserved for more than a year may be kept in bundles. Half margins may be kept in flat files so long as they are required by the Auditors for reference after which they should be tied up in bundles and kept till the time for their destruction comes. The flat thus released should be used for keeping new margin.

80. Economy in the use of stationery and forms.

The Government of India have directed that the strictest economy should be observed in the use of stationery and forms. The Government of India desire that Deputy Controller of Stationery shall scrutinize all indents and reduce in communications with the indenting Department such demand as may appear to him excessive. He should also suggest, wherever possible the substitution of cheaper qualities articles for those indented for.

81. It would not be easy, nor it is necessary to indicate precisely the various directions in which economy might be effected. The attention of the Departments of Government is however called to the following suggestions:-

(a) It is desirable that each Department should examine the list of official publications, periodical reports and return issued under its orders with a view to eliminating, or at least reducing those which are not considered to be absolutely indispensable. It should further be considered whether publications which are found to be essentials and which at present bound in stiff covers, should not be bound in paper cover instead.

(b) There is at present unnecessary multiplicity in the sizes of demi-official note paper and envelopes supplied. The use of large and small post quota demi-official paper and the corresponding envelopes should be confined to officer not below the rank of secretary to the Government of India and the Heads of subordinate Departments. No. further supplies of this papers will be made to any offices for the use of the officers entitled to use it until the present stock in that Office is exhausted.

(c) Double sheets should not be used for official correspondences in cases where a single sheet will suffice.

(d) The use of disproportionately large envelopes for letters which can be folded to the size of a smaller envelope should be strictly forbidden.

(e) The double covers should be used when transmitting confidential paper through the post, the use of single cover being restricted to paper transmitted by hand. It is also suggested that greater use should be made of boxes instead of covers in sending confidential paper from one office to another in the same place.

Note: The covers to be used for sending confidential paper should be tough paper securely pasted and sealed and they should not bear inscriptions calling attention to the contents such as confidential or very confidential.

(f) Owing to the scarcity of dyes it is imperative that the case of the following articles should be dispensed with wherever this can be done without serious inconvenience in any case the consumption should be reduced to the utmost possible extent:-

(i) Copying and coloured pencil.

(ii) Red ink powder.

(iii) Coloured paper and slips.

The supplies of these articles cannot be assured. The use of colour slips should be confined to blue for immediate red for urgent and yellow for confidential.

(g) In demanding type written or printed matters care should be taken that more copies than are absolutely necessary are not asked for.

(h) Non-consumable articles of stationery now in use should be treated with every care, in view of the difficulty in replacing them, the demands for fresh supplies of any kind should be limited to such quantities as are imperatively needed. Indenting Officers should give personal attention to all indents submitted.

82. The Government of India trust that any suggestions for reduction in the requirements of the various departments which may be made by the Controller of Printing and Stationery in pursuance of these orders will be locally accepted, and they rely on the co-operation of the Departments to assist the Controller in securing the object they have in view.

Note:- With a view to enabling the Controller of Stationery to suggest the best means of utilizing the stock already maintained by the Stationery Department, his advice should be sought in all cases in which a new method or a new procedure is proposed for adoption which only involve appreciably a question of stationery supplies.

83. Average life of Stationery articles.

The following list shows the average life of Stationery articles assigned to each of them:-

Sl.No.	Description of articles	Average life assigned to year
1.	Stamp punches	5
2.	Thump impression pocket case	2
3.	Rules wooden round	4
4.	Letter scale with weights	6
5.	Paper weights glass	4
6.	Pen stand of various description	4
7.	Desk Knives	2
8.	Scissors	2
9.	Call bell	2
10.	Pin cushion	3
11.	Needles large small Sail No.14	1
12.	Gum bottles with stoppers	2
13.	Brief cases	5

84. Printing of Letter heads, Envelopes, File Covers, etc.

Stationery should be got printed in accordance with the layout as per samples at **Annexure – 1 (i) and 1 (ii)**. Stationery has been standardized as follows:-

Letterhead sizes	
A-4 Letterhead size	21.00 X 28.50 cms.
A-6 Letterhead size	21.00 X 19.00 cms.
A-8 Letterhead size	14.00 X 21.00 cms.

Envelope size: 22.5 cms. X 10.00 cms. Side opening. File covers should be got printed in accordance with the sample at **Annexure – 2**. On certificates awarded to trainees, the National emblem should appear in the top left hand corner. A sample of standardized identity card, in a smaller size is given at **Annexure – 3**.

----- ::-----

ANNEXURE – I (i)

Basic stationery – Letterhead A4

**INDIAN AUDIT AND
ACCOUNTS DEPARTMENT**

Principal Accountant General (Audit)

Date

ANNEXURE – 1 (ii)

Basic Stationery – Envelope

**INDIAN AUDIT AND
ACCOUNTS DEPARTMENT
Principal Accountant General (Audit)**



**COMPTROLLER AND
AUDITOR GENERAL OF INDIA**

10 Bahadurshah Zafar Marg, New Delhi – 110 002.

ANNEXURE – 2

FILE NO.

**COMPTROLLER AND
AUDITOR GENERAL OF INDIA**
Principal Accountant General (Audit)

SUBJECT

PREVIOUS REFERENCES

LATER REFERENCES

ANNEXURE – 3

OBVERSE

Indian Audit and Accounts Department

Name of Office

Identity Card No.....

Valid Upto..... Photograph

Name

Designation

Date of issue Seal

Issuing Authority

Station

Stamp

REVERSE

Please surrender this card on expiry. The loss of the Card should be reported to the police and the office immediately.

Signature of Holder

Address of Holder

PART – B

FORMS

85. Printing and Binding Rules.

The procedures in regard to printing and supply of forms and printing of miscellaneous work for Offices of the Union Government are laid down in Rules for Printing and Binding issued by the Government of India. The items of work dealt with in the aforesaid Rules are as indicated below for reference:

1.	Standard and special Forms	Rule 2 & 4 to 7
2.	State Standardised Forms	Rule 3
3.	Miscellaneous Printing:-	
	(a) Classification	Rule 8
	(b) Sanction required from Central Printing Office	Rule 10
	(c) Transmission of work to press	Rule 13
	(d) Requisition Forms	Rule 14
	(e) Receipt and Delivery of work	Rule 15
	(f) Copy to be completed and in final form	Rule 16 & 17
	(g) Style of printing	Rule 18
	(h) Number of copies required	Rule 22
	(i) Proofs and returns proofs	Rule 23 & 24
	(j) Standing Type	Rule 26
4.	Printing in State Government Press	Rule 43 - 46

Note- Requisition and indents on the Controller of Printing and Stationery, Delhi should be submitted in duplicate (Centre of Printing & Stationery Memo. No. 41/45/74, dated 26th September, 1947).

Controller of Printing and Stationery should be informed in all cases where it is decided not to print in future any recurring publication which has been sanctioned for printing.

86. Indent for Forms.

Forms required for use in this office are obtained on indent from the Forms Office and the Government of India Press according to the following rules. The indent is prepared by Record Section on the basis of the requirements of the various sections. The sectional indents should be scrutinized by the AAO/SO before they are passed to the dealing assistant. Care being taken to see that no forms are indented unnecessarily and the quantity shown as required as reasonable. If any forms are required in bound volumes, the facts and the number of forms in each volume should contain, should be clearly stated.

87. In case some of the forms are already in stock, this should be taken into account before preparation of consolidated indent for being sent to the Form Office or to the Government of India Press.

88. Classification of Forms.

All the forms in use in Accounts/Audit Offices have been standardized. Some being standardized for use in all Accounts/Audit Offices and called 'Standard forms' and other standardized for use in particular offices and called 'Special Form'.

A list of the forms of former category will be found in the Book of Account Forms. In this connection instructions of paragraph 106 of the C&AG M.S.O. (Admn.) Vol. I should be carefully observed.

89. Standard Forms.

An indent of standard forms required should be sent annually to the Manager of the Form Press/Stores, Kolkata by the 1st December. The indent should be prepared in Form No. 8 but in the case of forms in bound register the indent should be prepared in Form No. 5-99 B.

90. Forms in Bound Volumes.

The following particulars in respect of binding etc. should invariably be supplied alongwith the requisition where necessary:-

- (i) The number of Forms each register should contain;
- (ii) The style in which the register should be bound;
- (iii) The manner in which the pages should be machine numbered in each register.
- (iv) Spacing required i.e. whether the ruling should be 1/4ö, 1/2ö. etc. apart, when forms are required to be machine ruled.

91. Style of Binding.

In determining the style of binding to be provided for registers, etc. due consideration should be given to the extent of handling each volume will receive, i.e. whether daily, frequently or occasionally, and the period for which it will be preserved. If a register will receive handling daily and frequently and will be retained for a period of not less than 10 years, the style of binding should not be superior to öLeather back and corners, cloth side boardö. If the extent of handling will not be great and the period of retention will be short, an inferior style of binding such as öCloth back, paper sides, cut flush boardö should suffice. Register of lesser importance and retained for not more than a year or so may be provided with a thick paper cover only.

92. Local Binding of Forms which cannot conveniently be obtained in Bound Register.

In the cases of forms which owing to their size and complicated nature cannot conveniently be obtained in bound registers from the Form Press, Kolkata, the sanction of the Controller of Printing and Stationery, India should be obtained for their local binding if the work cannot conveniently be done by the Office Duftry. The number of such forms should be kept down to the absolute minimum and no forms which could be obtained in bound register

from the Form Press, Kolkata should be bound locally when applying for sanction to the local binding of any specified form. The Style in which it is proposed to have the registers bound should be stated.

93. Special Forms.

The annual indent for special forms should be prepared in the same way as that for standard forms. But it should be sent to the Manager of the Government of India Press, Kolkata so as to reach him before the 2nd January and be accompanied by a sample copy of the form in each case.

94. Calendar Forms.

The indent for the following standard forms should be prepared separately and sent out so as to reach the Manager of Forms Press, Kolkata positively on or before 31st August each year:-

S. 143 ó Desk Calendar Case.

S. 144 ó Desk Calendar refill.

S. 145 ó Paper almanac to be parted on the back of Desk Calendar case.

S. 146 ó Card Calendar.

S. 114 ó Engagement Calendar and Diary.

Monthly Wall Calendar.

The following scales should be observed in preparing the indent:-

(1) One Desk calendar for each Gazetted Officer.

(2) One Card/Wall Calendar for each Officer and Section.

95. *The following certificates should always accompany the indent:-*

(i) Certified that the number of copies of Forms Nos. S-143, 144 and 145 indented for in each case is actually required for í í í í í í í í í Gazetted Officers of this office,

- (ii) Copies of Form No. S-146 indented for are actually required for Non-Gazetted Officers of this Office.
- (iii) The number of copies indented for Form No. S-114 is required for the use of í í í í Gazetted and Non-Gazetted Officers who actually need a diary for the efficient discharge of their duties.

96. Requisition for wall calendar/engagement diaries to Headquarters Office.

Requisition for wall calendar/engagement diaries should be prepared in triplicate as per the format prescribed by DAVP. The requisition duly signed by Group Officer in charge of Administration should reach the Headquarters Office before 30th June each year, for consolidation and transmission to DAVP. The requisition received after 30th June will not be included in the Consolidated Indent.

[Authority: No. 4323-NGE III/34-87, O/o the C&AG of India dated 27.11.1987].

97. State Calendar Forms.

Officers of the Central Government located in the States, who may desire to purchase a limited number of copies of State Calendar, may do so on payment from their contingent grant as in the case of Desk Diaries. The Assam Government and other Governments in this region do not charge anything for the supply of copies of their calendar to this office.

98. Stock and Distribution Register of Printed Forms.

Record Section maintains a register in Form No. SY-240 in which all forms received from the Press are accounted for and distribution thereof to various sections shown. As separate page or set of pages of the register is allotted to each form. The register is balanced quarterly and submitted to the Gazatted Officer in charge on the 1st April, July, October and January. As soon as a consignment of forms is received from the press, the number of forms of each kind received should be entered in the stock registers under the initials of the AAO/SO, Record.

The actual date of receipts and issues should invariably be entered in the stock registers.

In addition to the standard number the description of the forms should be noted in the appropriate places of the register.

For facility of verification as well as supply to sections, forms which are indented in large number should be divided into blocks of convenient sizes, say of 25,100 forms. This may be done by placing a small strip of paper round each block.

The dealing assistant will be held primarily responsible for the safe custody and proper accounting of forms, etc. in this charge. All registers should be balanced quarterly and the balances verified by actual count. All discrepancies should be immediately brought to the noticed of the Senior Audit Officer/Audit Officer in charge of Record through the Assistant Audit Officer/Section Officer, Record. The dealing assistant should record every quarter a certificate of verification clearly noting therein discrepancies, if any. Blank pages should be set apart for this in the beginning of each register. The AAO/SO, Record, should verify in the case of 25 per cent of the items, the balance by actual counting and check the issues relating to the items selected. He should conduct this test verification in such a way that each item comes under his scrutiny once in a year. He should record the result of his findings below the certificate of the Dealing Assistant/Auditor. When the registers are put up to the Gazetted Officers, he should conduct verification by counting 5 per cent of the items selected at random and record the result. All items test checked by the AAO/SO and Gazetted Officer in charge should bear their dated initial.

In order to facilitate the check of issues, the initial of reference clerk of the section concerned indenting the forms should be taken on the body of the Stock Register.

99. Stock of Forms.

Forms of all descriptions including those required only by particular sections should be stocked by the Record Section and issued each month of indent according to actual requirements only.

100. Supply of Forms.

Requisition for forms in general use as well as for other forms stocked by Record Section should be sent by section to Record every fortnight on 7th and 8th and on 22nd and 23rd of each month. The AAO/SO (Record) should see that the indents are sufficient to meet their requirements for the period. However, if he finds consumption of stationery and forms exceptionally high and the supply runs short in any month, the AAO/SO of Record will obtain prior approval of the Senior Deputy Accountant General (Admn.)/Deputy Accountant General (Admn.) for getting supply of the same.

101. Local Printing of Forms.

Printing of forms which are not supplied by the Forms Stores, Kolkata may be got printed locally through Private and Government Press without the prior approval subject to an overall limit of Rs.5,000 per annum (vide CS-14, dated 31-7-82 Delegation of Financial Powers, C & AG MSO Admn. Voll-II) a half yearly return as on 30th September and 31st March each year is to be sent to the Headquarters Office by 1st Week of October and April.

CHAPTER-V.

CODES & MANUALS AND OFFICE LIBRARY.

102. Register of distribution of Codes and Manuals.

A register in Form No.SY-236 is maintained by the Record Section for the distribution of Codes and Manuals to Gazetted Officers, Assistant Audit Officers/Section Officers of this Office as well as outside offices. A separate set of pages should be allotted to each book. The number of copies received from press/Government of India/C& AG/other offices should be entered in the Register under the initial of the AAO/SO, Record Section. The register should be submitted to the Branch Officer in charge of the 10th of every month for inspection. In the opening page of the section of the register set apart for each book, a list of the officials who are entitled to a copy of the particular book should be entered under the initial of the Branch Officer in charge. No additional copy should be supplied to any section, office or person unless the above list is first corrected under the initial of the Gazetted Officer.

As under paragraph 60 of the Manual of Standing Order (Admn) copies supplied to each Gazetted Officer, AAO/SO and SOG passed official are personal copies, the distribution in their case should be made by names. In case of clerk of this office who are not entitled to any copy personally, the distribution should be made by section only, the detailed distribution within each section being shown in a separate distribution register which should be maintained for the purpose in the same form by the AAO/SO of each section.

103. Codes and Manuals distributed outside office.

As and when the request for codes and Manuals received from other offices, the same may be supplied subject to the availability and necessary note kept in the distribution register.

104. Office Library.

The office has a library attached, of which an Auditor/a Senior Auditor is the Librarian in charge. It contains a collection of books which may be required for reference by members of the office in the discharge of their duties. The Librarian in charge is responsible for the proper performance of the work connected with the library and will keep the key of the Almirahs. His work will also be supervised by the Assistant Audit Officer/Section Officer, Record.

105. Duties of the Librarian-in-charge.

The Librarian-in-charge will issue indents/place supply order for the purchase of books, receive and distribute books, codes, manuals, other publications, news papers, etc. and correction lists thereto. He will keep the books in the Library upto date and is required to keep an account of publications, etc. received by him.

106. Library Rules.

Besides the instructions given in paragraph 97 of the C&AGs Manual of Standing Order (Admn) Vol-1 Section Edition the following rules must be carefully observed.

- (a) The services of the Librarian-in-charge are common to the whole office, and he is held responsible for the loss of books in the Library.
- (b) The library is kept open between 11 a.m. and 2 p.m. and requisition for books are complied with, if they are available. Urgent requisition signed by a Gazetted Officers may be received at any time during office hour.
- (c) A register of all books, Acts reports, etc. issued from the Library on requisition is kept in the following from;

Month	Date	Name of book & No.	No. of copies.	To whom sent	Remarks

- (d) A through inspection of the Library should be made by the Librarian-in-charge once in a month and the result reported to the AAO/SO, Record.
- (e) Correction Slips to all Library books and Gazetted Officers Codes and Manuals and also the books kept in Principal Accountant Generals/Accountant General's room are inserted by the Librarian-in-charge on the date of receipt and he is also responsible for the proper cataloguing and numbering where necessary, of all books.

107. Arrangement of the Books.

The books will be arranged in the shelves in the order in which they are entered in the catalogue.

108. Entry of Books in the Catalogue.

When the books are received, the AAO/SO, Record will take instruction from the Officer-in-charge, Record as to whether copies thereof are to be placed in the Library and thereafter enter them in the catalogue in the proper place, if so ordered.

109. Watch over the Return of Books.

The requisition memorandum complied with will be retained in the library as a voucher until the book is duly returned. On return of a book to the library, the requisition memorandum

relating to it will be returned to the signatory. If a book so issued is not returned within a fortnight from the date of issue, the Librarian-in-charge should ask for its return and if the book is still retained, he should report the fact to the AAO/SO. Record for necessary action.

110. Token Slip for Books Issued.

When a book is sent out on requisition, a slip of paper on which will be noted in pencil the Name /No. of the book issued, the date of issue and the name of the person to whom issued, will be kept in place of book removed. This arrangement will enable the Librarian-in-charge to find out at once the absence from its proper place and where about of books.

111. Census of Library Books.

The census of Library books will be taken in the first week of September each year by the AAO/SO, Record and a report submitted to the Branch Officer showing the result thereof on the last day of that month. The date will be entered in the calendar of returns.

112. Procedure for purchase, write off and disposal of mutilated/damaged Books.

The position of Library books, etc. is different from that of other states, Accordingly, the following procedure shall be observed to purchase write off, disposal of mutilated/damaged books in the libraries attached to the various Department/Offices;

- (i) Librarian (not below the rank of Deputy Secretary to the Government of India) subject to power delegated under delegation of Financial Power Rules, 1978, may purchase books, etc. from the reputed and standard book sellers on the prevalent terms and condition. Tenders need not be called for this purpose.

- (ii)** Loss of three volumes per one thousand volume issued/consulted in a year may be taken as reasonable provided such loss cannot be attributed to dishonesty or negligence on the part of Librarian. Loss of a book of the value exceeding Rs.200 (Rupees two hundred) and books of special nature and rarity shall invariably be investigated and consequential action taken. All such losses will, however, be written off only by competent authority.
- (iii)** Librarian who is of the rank of not below Deputy Secretary to the Government of India or Head of the Department may write off loss of volumes mentioned in the preceding paragraph, provided the total value of all such books, etc. does not exceed the monetary limit prescribed in the Delegation of Financial Power Rules, 1978, for Head of a Department in respect of deficiencies and depreciation in the value of store (other motor vehicle, motor cycle) included in the Stock and other accounts. In the event of the total value exceeding the monetary limit specified above, the loss of books shall be written off by the competent authority as specified in the D.F.P. Rules, 1978.
- (iv)** There may be no objection to the Librarian disposing of mutilated/damaged/obsolete volumes in the best interest of the Library. However, disposal of such volumes should be made on the recommendation of three member committee to be appointed by the Administrative Ministry/Department which shall decide whether the books mentioned above are fit for further use or not.
- (v)** Complete annual physical verification of books should be done every year in case of libraries having not more than 20,000 volumes and not fewer than two library qualified staff. In case there is only one qualified staff, the verification may be done as per sub para (vi).
- (vi)** Complete physical verification at intervals of not more than three years should be done in the case of libraries having more than 20,000 but not more than 50,000 volumes.

- (vii) Sample physical verification at intervals of not more than five years may be done, in the case of libraries having 50,000 volumes. If such a sample verification reveals unusual or unreasonable shortage, complete verification shall be done.
- (viii) Verification should always be subject to surprise test check by some independent officers. The decision regarding the selection of the staff to whom this work may be entrusted should be taken by the Administrative Ministry/Department and Heads of the Department.

[*Authority:* Government of India decision 1 below GFR ó 116, M.F.O.M. No.-23 (7) ó E. 11 (A) 83, dated 07/02/84, CAG/U.O. No. I.D.P. 11-3 (5)/82, dated 17/01/83 CAG No. 377 ó Audit 11/37 ó 88, dated 08/04/1988.]

113. Purchase of Hindi Books in Libraries of Government Offices.

At least 50 per cent amount of the library grant should be spent for purchase of Hindi Books for office libraries, if suitable books are available in the market. Hindi Officer should be nominated as Member Secretary of the selection/purchase committee of the libraries.

The use of library grant is meant for purchase of only standard books. List of books will be supplied to the Ministries/Departments/Officers, etc. for purchase of Standard books and purchase of literature should be restricted to those list only.

[*Authority:* MHA Department of Official Languages, O.M. No.20034/6/90-OL (Potrika Unit), dated 1/5th March, 1990 forwarded under C&AG No. 249 H.A./25-89, dated 14/05/1990.]

CHAPTER – VI

FURNITURE AND OTHER STORES

114. Purchase of furniture.

The Principal Accountant General/Accountant General has full power to sanction expenditure on the purchase and repair of furniture subject to the availability of funds and the scale of furniture prescribed from time to time. The sanction of the Comptroller and Auditor General of India is necessary for the purchase of non-scale items of furniture (but not for repairs).

For non-scale items the power possessed by the Principal Accountant General/Accountant General as Head of the Department (under item 18 (XVI) of the Delegation of Financial Power vide C&AG M.S.O. (Admn.) Vol ó II) has been raised to Rs.50,000 per annum. For any expenditure beyond this limit, Comptroller and Auditor General's sanction should be obtained.

For scale regulated items of furniture, the Principal Accountant General/Accountant General has powers to incur expenditure limited only by the budget provision and adherence to the prescribed scale.

Note - The instructions laid down in Para 111 and 112 of the General Financial Rules regarding the maintenance of proper inventory of dead stock, and necessity of having a physical verification of these items at least once in a year should be strictly followed.

(Authority : CAG's Letter No. 1097 ó NGE III/62-85 dated 16/07/55 Dy. CAG ó 385 Estt. 10-2/52-53, CAG's letter No. 78 ó NGE 1/80 CS No. 14, dated 31/07/82).

115. The proposal for purchase of additional furniture should invariably be accompanied by statement showing:-

- (i) the strength of the staff in terms of Officers, Assistant Audit Officers, Section Officers, Auditors, Clerks and Group 'D' staff of the office for which furniture is needed, and
- (ii) the nature and number of articles of furniture already available in the office.

116. Every demand for extra furniture.

- (i) Should be accompanied by the certificate to the effect that the entire dead stock was physically verified on which should not be earlier than 12 months from the date of application for extra furniture and reconciled with the book balance.
- (ii) All proposals for the purchase of furniture should be accompanied by a statement in the following form in respect of all the items of furniture in the office:

Statement showing the furniture in stock in the office of the _____ as on _____.

Description of Furniture

Officers	AAO/SO	Auditor/Clerk/ Typist and Steno	Duffries/ Group 'D'	Other non scale furniture
Carpet, Chairs, Doornat, Book case, Woolen durry, Side rack, Hat stand, Steel Almirah, Room Heater (Blower), etc	Table, Side rack, Chairs, etc.	Table, Chair, Side rack, etc.	Table, Chair	Almirah cup

- I. Previous stock as shown in the letter dated _____
- II. Stock as physically verified by Shri _____ on _____
- III. Purchase made under C&AG's letter No _____
- IV. Pr.A.G's/A.G's own power _____

Total

Deduct:

Items since rendered unserviceable and written off the Dead Stock Register under orders of the Competent Authority

Stock of serviceable furniture :-

- (i) Certified that the stock as verified on . By Shri
- (ii) Certified that the stock of furniture as shown above agrees with that shown in the Dead Stock Register.
- (iii) Certified that item of unserviceable furniture shown above were inspected by a responsible Officer and were found to be beyond economic repair. They were/are proposed to be disposed of by sale/auction on .

Principal Accountant General/Accountant General

Items of furniture which could not be brought into use by repairs should not be discarded as unserviceable. Items which have not outlived either usefulness and can be brought into use by economic repairs should continue in stock.

(C&AG's letter No. 4208-NGE II/128-52, dated 29/12/1953 Dy. C&AG ó 290/ Estt. 3498 of 1953 ó 54 in Bld. I.M. / Estt. 10-2/52-53.)

117. Scale of Furniture.

The following scale of furniture has been prescribed by the Ministry of Works, etc.

	Scale of furniture	Number
1.	<i>'A' Class Officers:</i>	
	Carpet	1
	Woollen Durry	1
	Table-Officers	1
	Chairs (armed)	1
	Chairs (Visitors)	5
	Doormat	1
	Side rack	1
	Hat stand	1
	Book Case	1
	Steel Almirah	1
	Room Heater (Blower)	1
	3 piece sofa set (5 seater)	1
	(1) centre table and 4 side table for Pr.A.G/A.G. only	5

2. ***'B' Class Officers (Sr. Audit Officer/Audit Officer):***

Scale of furniture	Number
Jute mat	1
Table ó Officers	1
Chair ó Officers	1
Chair ó for visitors	2
Cotton Durry	1
Door mat	1
Hat peg	1
Side table	1
Side rack	1
Steel Almirah	1
Room Heater	1

3. ***Assistant Audit Officers/Section Officers:***

Table	1
Chair	2
Side rack	1

4. ***Sr. Auditors/Auditors/Clerks/Stenographers:***

Table	1
Clerk's table	1
Chair	1
Side rack	1

5. ***Typists:***

Table - Typist	1
Chair	1

Note:- Each Sr. Auditor/Auditor is not necessarily to be provided with a side rack. The requirements should be suitably assessed before sanction of the C&AG is asked for (C&AG

No. 64 ó NGE III/182 ó 54, dated 18/01/55 Dy. Estt. 5519 of 54 ó 55 in Bld. Estt./10 ó 2/53 ó 53).

(b) Furniture required for general use of the office such as Almirahs, Racks, Iron safe, etc. may be provided with proper sanction according to requirements of each office without reference to particular scale. Duftries and Group -Dø may be supplied with ordinary tables and chairs.

(Ar. GLø letter No. 3036 ó NGE II/82-49, dated 14/09/49 Dy. G.I. 2306 T.M. Estt.I/1044 in T.M. Bdl. 122 of 1947-48.)

118. Essential items of Furniture and other articles to be provided at the residence of the Principal Accountant General/Accountant General and Group Officers:

List 1: Principal Accountant General/Accountant General –

1. 3 piece sofa set (to sit six).
2. One center table with two peg tables.
3. Carpet 15 ft X 9 ft.
4. Dining table with 6 chairs.
5. One Steel Almirah (big) with locker and double keys.
6. 4 cots with beds.
7. 2 clothe stands.
8. 8 visitors chairs.
9. Inverter.
10. (a) One executive table with drawer and locking device with corresponding chairs.
(b) One Table and Chair for Steno.
11. Side Rack cum book case.
12. One Waste paper basket.
13. One Desk Calendar.
14. One Table lamp/Emergency lamp.
15. Water filter.

16. Curtains.
17. Foot mats.
18. 2 Heater (blower type).

List II : Group Officers:

1. Cane sofa set (5 seater)
2. 1 centre table with 2 side tables.
3. 1 Dining table with 6 chairs.
4. 1 Steel Almirah big/small.
5. 2 Beds.
6. 1 Heater (Blower).
7. 1 Water Filter.
8. 1 Emergency lamp.
9. Carpet.
10. Side racks.
11. One office table with chairs.
11. One office table with chairs.
12. Curtain.
13. Foot mats.
14. 4 Visitors chair.

(Authority : C&AG letter No. 555/NGE III/25-83, dated 16/02/88 644/NGE 1/45-79, dated 13/03/90.

119. Ban on purchase of wooden furniture by Government offices, autonomous organizations and public sector undertakings.

Instructions have been issued by the Ministry of Finance, Department of Expenditure putting a ban on purchase of new items of furniture and furnishings and similar other materials. Thus, ordinarily no purchase of furniture is made by Govt. Departments, etc. unless a new office is opened or an Officer has joined against a newly sanctioned post.

All Government offices, autonomous organizations and public sector undertaking, should discourage purchase of wooden furniture to the maximum extent. While it may not be practicable to enforce immediately total ban on purchase of wooden furniture, the Government Departments, autonomous organizations and public sector undertakings must ensure that initially say for a period of a year or so, at least 50 per cent of the annual expenditure of the Department, Ministry, autonomous organizations and public sector undertakings earmarked for purchase of furniture, is earmarked exclusively for purchase of non-wood furniture only.

It is clarified that the above instructions do not alter the basic orders regarding ban on purchase of furniture, etc. save in case of new offices or when an Officer has joined against a newly sanctioned post.

These instructions would also apply in exceptional cases of replacement of old furniture which has become unserviceable and has outlived its utility.

(Authority : GOI, MOF, Deptt. Of Expenditure, New-Delhi O.M. No. 7(7)-E(Co.-ord.)88, dated 14/03/88 forwarded under C&AG's letter No. 1430 N.G.E. III/40-88, dated 05/05/88.)

120. Stock Register of Furniture and other articles.

The Record Section maintains a register to show receipt and issue of articles received in the office, except books, forms, postage stamps, etc. and articles of stationery for which separate registers are maintained and such articles as phenol, matches and candles for which no register need be maintained.

Note. –(1) Articles relating to the office garden should also be entered in this Register.

(2) Price of all articles costing more than Rs. 25 and above should be shown in the Stock Registers.

(3) Articles of furniture allotted to section and Gazetted Officers and liveries, Umbrellas, etc. supplied to Menials should be shown on the receipt side of the Register

as long as they are in use. They should not be shown as issued until they cease to be in use. The entries in the issue side of the Register should in that case be attested by the Gazetted Officer-in-Charge.

(4) Separate pages of the stock Register should be assigned for the various articles, an index being put at the beginning of the Register. Entries should be made as soon as the article is received and the payment made. A note of the page at which the entry has been made should be made on the bill when it is put up for payment. The AAO/SO, Record Section should see that this is done when sanction for the purchase of an article is sought. The Register should be put to enable the sanctioning authority to scrutinize the necessity and propriety for the purchase suggested.

An abstract should be prepared every quarter showing the various articles in possession of the different sections and the figures verified by actual count. The register should be submitted to the Gazetted Officer for inspection on the 10th April, July, October and January.

(b) When an invoice of articles is received and put up to the Gazetted Officers for payment order it should invariably be submitted along with the Stock Register, entries in which should be initialed by him.

(c) The balance articles appearing in the Stock Register should be verified by the AAO/SO, Record half yearly on 1st April and October and a certificate to this effect should be furnished by him at the foot of the Stock Register. In addition to this verification, the stock should be checked once a year by the Sr. Audit Officer/Audit Officer (Inspection) on completion of his tour at end of Financial year.

121. Classification of Portable Heaters and Water Heaters as Furniture.

The Government of India have decided that only "Portable" heaters or water heaters which obtain their electrical energy by means of a moveable plug from socket in the wiring system should be classified as furniture and that other electric heaters or water heaters which are fixed on walls, floors or ceiling of Govt. buildings should be classified fixtures.

122. List of articles of Furniture including Locks and Keys.

The Assistant Audit Officer/Section Officer of each Section keeps a list of the articles of furniture, including locks and keys in his charge and is responsible for their care. On 1st of April and October each year, the Assistant Audit Officers/Section Officers of other sections submit list to the Record Section for check. The Asstt. Audit Officer/Section Officer, Record checks these list with the Distribution Register, prescribed in paragraphs above, and settles all discrepancies in communication with the section concerned, on the 7th April and October each year. This register alongwith General Stock Register prescribed in paragraph 121 above is submitted to the Deputy Accountant General through the Gazetted Officer-in-charge who will test/check the correctness of half yearly verification made by the Assistant Audit Officer/Section Officer, Record under clause (c) of paragraph 121 by counting few items.

Note – (1) Record Section is responsible for furniture, etc. in the rooms of the Gazetted Officers, in the Library and training class in addition to that in its direct charge.

(2) Safaiwalas/Sweepers and Duftries are responsible for the articles in their charge, and the AAO/Section Officer, Auditors/Clerks for the goblet/glasses supplied to them for drinking water.

(3) When the Assistant Audit Officer/Section Officer takes charges of a section he is required to take over all furniture, locks and keys, etc. in the section and will be held responsible for them. The outgoing AAO/SO will be called upon to make good the deficiencies, if any, unless explained satisfactorily.

123. Distribution Register of Liveries, Umbrellas, Furniture, etc.

In addition to the Stock Register prescribed above, Record Section maintains Registers showing in different pages the distribution of liveries, umbrellas, etc. among the member of the Group -Dø and Group -Cø (Drivers etc.) and articles of furniture among the Gazetted Officers and the various sections of this office.

Note – The Distribution Register of liveries, umbrellas, etc. should show the names of the member of Group -Dø and Group -Cø to whom the articles have been supplied and their receipt should be taken in the register against the items concerned.

124. Condemnation and sale of unserviceable furniture and other articles.

Unserviceable and old furniture/other stationery articles which could not be used even after economic repair are to be condemned by constituting a condemnation Board. The members of the Board to be nominated by the Principal Accountant General/Accountant General. The Board will fix up a reserved price and submit its report to the Principal Accountant General/Accountant General.

The instruction laid down in rule 123 and 124 of the General Financial Rules and the Government of India decision (1) and (2) below this rules are to be followed separately.

The condemned furniture/articles are to be disposed of by public auction and sale proceed credited to Government account.

(Authority : Rule 123 and 124 of GFR, GI, MF OM No. 11 (5)/Estt (A)/59, dated 13/02/59 and GI, MF OM No. F11 (28) Estt (A)/60, dated 12/11/61.)

125. Write off of Articles of furniture.

The Principal Accountant General/Accountant General has been authorized to sanction the write off of any article of furniture upto the value of Rs.1,000 in each case.

(Authority :Item 9 (b) of M.S.O. (Admn.) Vol.II)

126. Purchase of Typewriters/Photocopiers/Duplicating Machines/Calculators/Accounting Machines.

The proposal for the purchase of typewriters, photocopiers, duplicating machines, calculators, accounting machines, etc. should be submitted to Principal Accountant General/Accountant General after obtaining the rate contract entered into with the various manufacturers by the Director General of Supply and Disposal, Government of India. It should be ensured that necessary budget provision exists in the year of purchase. As per the instructions of Government of India, the percentage of Devanagari Typewriter must be maintained while issuing any fresh purchase orders. It must be ensured that percentage of Devanagari typewriters as prescribed by Government of India has been achieved.

(Authority : GOI, Deptt. Of Official Language, New Delhi O.M. No. 1/14-013/89/O.L.A., dated 09/02/90 forwarded under C&AG's letter No. 137-HA/Group-II/9-90, dated 19th March, 1990.)

127. Purchase of Electronic Typewriters/Computers.

(i) Electronic Typewriters.

(ii) Computers.

(i) Electronic Typewriters.

Regarding the Electronic Typewriters the Committee of Parliament on official Language is of the view that till such time as only Devanagari Electronic Typewriters are manufactured, all the offices should purchase only those electronic typewriters which have the facility of Devanagari typing along with Roman. In this regard, orders were issued by the Deptt. Of Official Language under OM NO. 12015/20/87-OL (TC), dated 15/06/87 that all the offices of the Central Government should purchase only bilingual electronic typewriters. All the Ministries/Deptt. Are requested to ensure that these orders are implemented strictly.

(ii) Computers.

As intimated *vide* this Department's O.M. No. 12015/12/84-OL (TC), dated 30/05/1985 all the offices of the Central Government should purchase only bilingual (Hindi & English) computers word processors and teleprinters. The Administration Division of every Ministry/Department has been made a check point for ensuring strict compliance of the instructions regarding the purchase of computers word processors, etc. and the Department of Telecommunications has been made a check point for the purchase of telex/teleprinters. Any machine which does not have bilingual capability should not be purchased without prior approval of the Department of Official Language.

(Authority : GOI, Ministry of Home Affairs, Department of Official Language (technical cell), New Delhi O.M. No. 12015/18/90-OL (TC), dated 25th May, 1990 forwarded under C&AG's letter No. 370-HA/Group & II/9-90, dated 02/07/90.)

128. Inspection of Typewriters, etc. by Assistant Audit Officer/Section Officer.

The Assistant Audit Officer/Section Officer, Record will be responsible to see that all typewriters and other similar machines are maintained properly and kept in good working condition. He will inspect all such machines on the last working day of each month recording the fact of his inspection on the prescribed machine card in Form of Appendix 'D' to the Stationery Stores Rules. He will also maintain a Register of Typewriters, duplicators or other machine in use in his section. This register and the machine card will be submitted to the Gazetted Officer at the end of every quarter for review.

129. Distribution of Typewriters.

A register showing the distribution of all the typewriters should be maintained by Record Section, a separate page being opened for each machine wherein the signature of the Typists concerned should be obtained. The register should always be kept up-to-date and submitted monthly to the Gazetted Officer in-charge. If a machine becomes unserviceable and

cannot be used, it should be kept under the custody of the Assistant Audit Officer/Section Officer, Record Section in the office till the question of its repairs or condemnation is finally decided. On receipt of the estimates for repair, it should be carefully seen whether the estimates indicate any missing parts, and if so, an enquiry should immediately be instituted with a view to fixing responsibility and a report submitted to the Pr. Accountant General/Accountant General.

130. Responsibility of Stenographers and Typists.

Each Stenographer or Typist or other person to whom a machine is supplied should be held to be in charge of it, and to be personally responsible for its care and upkeep. He should clean the machine daily and carry out the instructions issued by the makers for its cleaning and oiling. He should also be responsible for maintaining correctly and up-to-date the machine card relating to the machine in his charge. He should lock the cover of his machine every day before leaving office and will be held responsible for any damage to the machine caused by carelessness or neglect.

The Stenographers or Typists will be held responsible for the efficiency and economical use of typewriter supplied and accessories issued to them. They should see that the maximum use is made of each ribbon, turning it when necessary in order to use the type surface/.

131. Condemnation and Auction of Typewriters.

Unserviceable and old typewriters which could not be used even after economic repairs are to be condemned by constituting a Board. The Board should consist of two officers and one mechanic. A certificate from the service engineer of typewriters completing that it could not be economically used should be obtained. The Board may fix a reserve price for the typewriter and dispose it of by public auction. The value realized on the sale of old typewriters is to be credited to the Government accounts.

132. Issue of Carbon Papers and Ribbons.

Carbon papers and ribbons should be issued only on return on the old papers or ribbons which should be examined to see that they are actually worn out and not fit for further use. Ribbons of proper size, viz. 9/16 should be used on the Remington Accounting Machine.

(C&AG's letter No. 2648-NGE 1/26-54, dated 21.12.54, Dy. C&AG ó 846/ Record ó 401(b).)

133. Security Measures against pilferage of Type Writer Parts.

It has been brought to notice that some outside mechanic representing himself to be mechanic of M/s Remington India Ltd. Called at Office of the Executive Engineer, C.P.W.D., Construction Division, New Delhi and some other offices and surreptitiously succeeded in removing parts of certain machines. With a view to obviating a similar recurrence in future all the Ministries/Offices of the Govt. of India are advised not to allow any mechanic to have access to the machines under their charge unless his credentials checked and the Office/ Department are satisfied about his credentials and identity.

The firms concerned have been asked to provided identity cards to all their mechanics visiting the Government Offices for carrying out repairs, etc. to typewriters with their photograph affixed thereon so that they may be identified without difficulty.

(Authority : G.I. Printing and Statistics Office No.8/14/53 P/S, dated 11/5/1955 Dy. Record with C&AG No.1403 ó NGE 1/6-55 Pt (iii), dated 19-7-55 Dy. C&AG 393/Rec/1-159 of 1955-56 in File Rec. 1 of 1955-56.

----- ::-----

CHAPTER – VII

RECORDS MANAGEMENT

134. Introduction.

In order to prevent unnecessary accumulation of records in various sections and the inconvenience resulting therefrom, they are transferred periodically to the custody of the Record Keeper for preservation till the time for their destruction comes. They are kept in separate rooms specially allotted for the purpose in which racks are provided so that the files may be arranged therein according to sections/nature of records, etc.

135. Admission of Records – Restrictions.

Except where specially provided for in the office procedure manual no records are taken over by the Record Maintenance Group unless they are to be preserved for more than three years. Other records will remain in charge of the section concerned, till they have run out the prescribed period of their preservation when they will be made over to Record Maintenance Group for destruction.

136. Labelling of Records.

The instructions regarding the preparation of index slips should be carefully followed and applied. It is very important that labels (index slips) should be written very prominently so that they may be clearly visible in the record racks. No files will be admitted into the Record Rooms unless they are labeled indicating their nature and the period of their preservation.

137. Admission of Records affected by White Ants or otherwise damaged.

Records affected by white ants or otherwise damaged will be admitted only after they have been very thoroughly dis-infected or repaired. In such cases AAO/SO, Record will report the fact to the Gazetted Officer-in-charge of the section concerned and serious view will be

taken, if the damage is due to neglect on the part of the in charge of the particular record.

138. Admission of correspondence to Record Rooms.

All closed case files of correspondence are transferred to the old records through the sectional case register in April every year. The Record Keeper in charge of Record Maintenance Group should be careful to see that the year of destructions are marked prominently on the covers over the dated initial of the AAO/SO concerned.

139. Personal Files of Members of Office Establishment.

Personal files of members of office establishment are not sent out of the section for preservation in Record Room.

140. Transfer of Records to Record Rooms – Procedures.

Documents intended for being lodged in Record Rooms are made over to the Record Keeper through a transit Register in Form No. SY 6 307. They should be sent in batches from 1st July and on no account should they be sent all at a time in the last part of the month. The work should be completed by 31st July.

141. All records (i.e. Registers, Files, etc.) made over to old Record Branch should be properly bound or otherwise sealed. Each of them should have recorded thereon in a conspicuous place over the dated initial of the person authorized, the year in which it is to be destroyed. The old Record Branch should refuse to accept any records which are not completed in the above respects.

Note: The information in respect of registers and records which do not have their subject clearly specified on their face should be recorded in Block Letters and Figures, on index slips in the following forms to be pasted on such Registers or Record:

Forms of Index Slips of Records made over to the Old Record Branch:-

1. Name of Record/Register.
2. Major or Group head of Accounts/Department.

3. Period for which they relate.
4. Year due for destruction.

Dated initial of the AAO/SOí í í í í í í í í í í í í í í í í Section.

142. List of Old Records.

The transit Register (Form No. SY ó 307) maintained for transfer of records from sections to the old Record should be written up in duplicate by means of carbon paper, the top copy of which should be prepared in ink, being retained by the Old Record Group and treated as a list of records in his custody. Separate page or set of pages should be reserved for each Group/Major Head, which should be indicated at the top of the relevant page. The heading of the transit Register should be attested in manuscript as follows:-

.....SECTION

TRANSIT BOOK OF RECORDS MADE OVER TO RECORD ROOM

Date	Description of Records	Period	Years of Destruction	Receipt of Record Keeper	Remarks (date of destruction)

The copy of the list retained by the Record Keeper should be filed in a guard file separately for each Group/Major Head of Account. When record is destroyed the date should be noted in the last column of the list under the initial of the Record Keeper. The lists may be destroyed when all documents entered therein have been destroyed. Each rack should have a

label attached showing the Department and the class or classes of the records, kept therein.

143. Arrangement of Records.

a) The records received for being lodged in the Record Room will, after they have been indexed, be placed in the racks provided for that particular class of records and this work should be finished as early as possible after 1st July and not later than 31st August. Once any record has been admitted into the Record Room, it ceases to be a sectional record i.e. a record in the charge of any other department of the office, and the responsibility for its future safe custody lies with the Record Keeper. Should it be given out of the Record Room at any time later, it will be the duty of Record Keeper to see on its return that it is in good condition.

b) All records belonging to the same class or kind will be kept together in one line, and on the same shelf, as far as practicable, or continued to the next. Record of one period must not be mixed up with those of another and those having same periodicity will be arranged in distinct or other alphabetical orders.

c) A vacant space should be left as far as possible after each class of records to provide accommodation for similar records of future years. As the records of the older years are destroyed year by year after the lapse of the prescribed period of time, fresh space becomes available for keeping more records.

Thus it will not be necessary except occasionally to shift any records. In few cases a readjustment may be found necessary, but as a rule and if possible records should not move from place to place, more particularly if they are old.

d) Registers and other bound volumes will be placed with back exposed to view in regular lines on the edge of the shelves on which they are placed and they should not be pushed in further than is necessary. The more even and regular the line, the easier it is to pick out the required register or file.

e) All overcrowding should be avoided as it tends to damage the binding.

f) The bundles must be placed carefully. Accommodation should not be unnecessarily wasted, and bundles should therefore be placed one above the other in the line and so arranged that the labels may be easily read. Any carelessness in this respect will be viewed seriously.

g) No records of any kind may be left on the floor, on the window sills or placed below the lowest shelf of any rack.

144. Replacement of Labels.

The Record Keeper will see that all volumes are properly labeled, should any label be torn or become defaced or drop off from any volume, a new label should be attached to the volume.

145. Care of Bundles.

(a) Bundles will be fastened crosswise with one and not two pieces of strong twine with knot securely tied at the top of the bundle.

(b) Each bundle will have a printed label attached showing its contents when a bundle contains two or more parcels each parcel will have a separate label besides the general label pertaining to the bundle. If a label is damaged or torn it must be replaced.

146. Supply of Files and other documents from Record Room.

When any file or documents lodged in the Record Room is required by any section, it should be obtained on exchange for a requisition slip in Form No. SY ó 301 signed by the Assistant Audit Officer / Section Officer.

147. Register of Records Issued.

As the records or file wanted is issued it is entered in the Register of Records issued in which a separate page is allotted to each section. At the end of each day, the requisitions are sorted according to section and carefully kept lock and key. On the return of the file, or documents, the relevant entry in the register is struck out.

148. Return of Files, etc. to Record Room.

When a file or document is returned the clerk returning it must see that he obtains and destroys his requisition slips. The Record Keeper should refuse to receive a record which is sent back to him through transit book. If for any reason the requisition cannot be found out immediately (which should rarely occur) the file or document must be taken back by the messenger to the section concerned, and returned later, by which time the Record Keeper should have the requisition ready. The messenger will be held responsible, for the documents until he receives and brings back the requisition. If, however, the requisition is not forthcoming, the receipt back of the file or documents may be acknowledged in a separate slip of paper.

149. Responsibility for the Safe Keeping of Records and their Returns.

The responsibility for the safe keeping of records issued will be with the indenting officer or with such other officer as may take it from him until the record is returned to the Record Room.

150. The responsibility for watching due return of a record however lies with the Record Keeper.

151. Issue and Return of Letters and Bundles.

When a letter, case file or bundle is issued from the Record Room, a slip bearing the diary number and date of the letter, the index number of the case file or the number and year of the bundle as the case may be, the date of issue and the name of section to which it has been supplied will be placed in the file or bundle issued. The slip will be destroyed when the letter, case file or bundle is received back and kept in its place.

152. Working Hours in Record Room.

The record rooms will remain open throughout the prescribed office hours but records will be given out from Records and received back between 11 AM and 1 PM. No documents will be issued unless a requisition is marked urgent and signed by a Gazetted Officer.

153. Reminders for Return of records Issued.

- (a) All letters, bundles and other records issued are returnable within ten days. If they are not returned within this period reminder in Form No. SY ó 246 will be issued on the eleventh day, through the Gazetted Officer in charge. The AAO/SO is held personally responsible for seeing that the reminders are issued promptly.
- (b) If any record is outstanding for more than a month, after the date of issue, the fact should be specifically brought to the notice of the AAO/SO Record, who failing to recover the records will report the matter to the Sr. Deputy Accountant General (Admn.)/Deputy Accountant General (Admn.) through the Gazetted Officer concerned.
- (c) Once in every week AAO/SO, Record will go through the Register of Records issued, and see that reminders have been issued for all outstanding records and report to the officer in charge all cases in which records have been retained beyond ten days.

154. Admittance into Record Room.

No strangers, visitors, or other outsiders will be admitted into the Record Room except under the special order of Gazetted Officer and no person of this office, not connected with the record room when he is below the rank of section officer will be allowed admittance.

155. The Record Keeper's Duties.

- (a) The Record Keeper is responsible for the proper custody of the files/records and should see that files taken out therefrom are returned within 10 days. The AAO/SO, Record Section must examine the files of requisition weekly from the oldest requisition upwards, and see that reminders are regularly sent for files/records overdue. The Record Keeper should arrange for the receipt, housing and weeding of records with reference to the procedure laid down for the maintenance of correspondence files, vouchers and other records.
- (b) The Record Keeper is held responsible to see that
 - (i) all records are kept in order in their proper places,
 - (ii) records bear correct labels and that period of life is recorded of life is recorded and attested by the AAO/SO of the section concerned,
 - (iii) no records are kept lying on the floor,
 - (iv) no records are admitted into the room, for which he has no authority to receive,
 - (v) no records are removed from the room without a formal requisition,
 - (vi) all records are removed from the room without a formal requisition,
 - (vii) the register for weeding is maintained properly,
 - (viii) no one except the staff of the record room is allowed to handle the records,
 - (ix) no unauthorized person is permitted to have access to the rooms,
 - (x) Record rooms are kept under lock and key in his absence,
- (c) The Record Keeper and his assistant, must never leave the Record Rooms at the same time during office hours.
- (d) The Record Keeper is also responsible for the safety of the rooms during working hours, and he will see that no one smokes or takes fire in any form into these rooms.
- (e) The Record Keeper will see that the Records rooms are kept neat and clean and in order. Bales of paper, pieces of strings, pins and other rubbish are not to be left lying on the floor. They should be removed daily.

156. Destruction of Records.

The records of this office, including vouchers, files, registers, office files, etc are preserved only for limited period except when they require to be prescribed permanently under Annexure ó I to Chapter X of the CAG's Manual of Standing Orders and Appendix F to the Office Procedure Manual. When a record has completed the period of its preservation it is removed from the Record Room or in the case of records in the custody of section, from the section concerned. All records to be destroyed will be torn into pieces and then sold and the sale proceed credited to Government account without delay. If no purchaser can be found the torn records will be removed in batches to the incinerator for being burnt.

Note ó 1. The C&AG has directed that the main principle which should guide the destruction or records should be that so long as an objection is outstanding and the accounts/vouchers not being completely checked and accepted in Audit, they and the supporting documents should not be destroyed even though the period of preservation in the relevant Rules may have expired. No records should therefore be destroyed without obtaining specific orders from the Principal Accountant General/Accountant General in each area.

(Letter No. CAG-196-Adm-II/24-53 dated 10-6-53 DYW 1897-WMI-951 of 1953-54 in WM Dld 261/5354.)

Note ó 2. Blank Forms when they are obsolete, may be sold, instead of being burnt and sale proceeds credited to Government account.

Note ó 3. All waste paper of a secret and confidential nature should be burnt instead of being sold. This principles should be applied not only to files but to all papers, such as pamphlets, drawings, blueprints, stores perforated monotype paper matrices, proofs, carbon, etc. In order to facilitate this being done, AAO/SO of all sections should see that confidential papers are fitted always in separate boards and kept in their personal custody under lock and key and that when the time for their destruction comes it should be seen that they are burnt.

(G.I. Dept ó Labour Office MNO No. A-354 dated 10-10-1941, Auditor General Memo 699 ó Rec 30-41 dated 22-11-1941 DY. T.M. 1125 of 1941-42.)

157. Period of Preservation of Records.

For the period of preservation of the various Records See Annexure-I of Chapter-X of the MSO and Appendix-F to the Office Procedure Manual.

158. Weeding out of Records for Destructions.

(a) The entries in the column 'year of destructions' in the list of old records in the Form No. SY-307 (*vide paragraph 154*) indicate which records are due for destruction in a particular year. According to the indication, the records which have become due for destruction are removed from the respective racks and are at the same time listed in a bound register in Form No. SY -256 A.

(b) Before any records are sent to the incinerator for destruction approval of the Principal Accountant General/ Accountant General should be taken in the Register in Form No. SY ó 256 A. This register should be authority for the destruction of the records listed therein; it should be preserved carefully. When selecting any records for destruction, it will be necessary to consult all the list of old Record in 'Form No. SY- 307 (Paragraph 154) but it will be convenient if the entries in the list of old records in respect of documents which have already been destroyed are cut out and the respect of documents which have already been destroyed are cut out and the remaining entries when they are few are copied and attached to the list of old records.

(c) In order that there may not be any omission in destroying records after the prescribed period of their preservation due to omission in indexing as aforesaid, the Record Keeper should examine the files/records on the various racks to see whether any records has been left out inadvertently. If the period of preservation as indicated in the cover of any file/records does not agree with relevant entry in the 'list of old Records' (Form No. SY ó 307), the discrepancy must be reconciled, if necessary, in consultation with the section concerned.

(d) No letters, files and bundles are destroyed without being first entered in Form No. SY256A.

(e) All files, which are admitted into the Record room should be destroyed through the agency of the Record Keeper and listed in the Register in Form No. SY-256A even when they are made over to the Record Keeper after they have been due for destruction.

(f) In order to ensure that all documents due for destruction are destroyed after the prescribed period, care should be taken to obtain back files, letters and bundles which were supplied to sections on requisition but have not yet been received back.

(g) On the 1st April in each year, the weeding of records for destruction should be taken in hand under the supervision of Sr. Auditor and destruction completed on or before the 30th June. When the destruction has been completed the Record Keeper will under his dated initial

Note the work "destroyed" against the relevant entries in the column for remarks of the list in Form No. SY-256A.

NOTE – Serviceable Millboard and covers are not destroyed. They are retained for further use.

(h) A report of the destruction should be submitted by the AAO/SO of the Record Section to the Principal Accountant General/Accountant General through the Deputy Accountant General and the Branch Officer in charge.

159. Half yearly inspection of old Records by a Gazetted Officer.

The Comptroller and Auditor General has decided that in order to ensure the proper performance the destruction of records a senior Gazetted Officer should, after personal inspection, prepare a half yearly report on the state of old records and submit to the Pr. Accountant General/Accountant General through the Deputy Accountant General for review and orders. The 10th of April and October have been fixed as due dates by the Pr. Accountant General/Accountant General (C.C.AM. T 1577 ó Adm-469-30, dated 10-10-1930.

160. Duties of the record Maintenance Supporting Group.

The duties of the Group should be broadly as follows:-

- (i) Segregating, listing, stitching and indexing of vouchers and making over for audit as well as watching receipt back if Accounts Offices Receipt and Sending back of vouchers in AG (Audit) Offices.
- (ii) Stitching and indexing of current Records in the sections and transfer to old Record Section.
- (iii) Updating of codes and Manuals by adding correct slips in the sectional offices and main Library and weeding out of those which have outlived their utility.
- (iv) Maintenance of old Records and their weeding out.

Based on the assessment of works programme will have to be drawn up by each office for attending to the works on an orderly and systematic manner and the team employed optimally.

APPENDIX 'A'

(Vide Paragraph 41)

List of Undiarised Documents

Description	Section
General:	
1. Proofs of Manuals, Correction Slips to Manuals, Circulars, Reports, etc.	Record/Coordination
Establishment:	
2. Money Order Acknowledgement (Annexure A) í .	Establishment II/Cash Branch.
Record:	
3. Letter requesting supply of Circulars.	
4. Advice relating to dispatch of Codes, Manuals and Correction Slips theretoí í í í í í í í í í í í í í í .	Record
5. Bills for Articles supplied to office locally.	
6. Advice of Despatch of Stationery and Forms.	
Works Audit Departments:	
7. Replies to Audit Notes.	
8. Replies to Objectionable Item Statements.	
9. Replies to Inspection Reports.	
10. Rent Statements sent by Government for Verificationsí í	SWA
11. Voucher Slips.	
12. Major and Minor Works Returns.	
13. Completion Reports or Statements.	
14. Memoranda intimating Acceptance or Rejection of Adjustments advised.	
15. Award Statements.	
16. Detailed Statements of Permanent Estt. Of Divisional Accountants and Accounts.	
17. Requisitions for Correction of Accountsí í í í í í í ...	SWA.
18. Proofs of Correction Slips, Manuals or Returns.	
19. Test Audit Notes.	

Description	Section
20. Capital and Revenue Accounts.	
21. Annual Certificates of Balance.	
22. Annual Account of Cemetery Endowmentsí í í í í í í í ..	SWA
23. Statement of Works suspended for six months or which appear to be completed.	
24. Approximate Account Current.	
25. Duplicate copy of Account Current with the Divisional Officers Certificate of Scrutiny.	
26. Statement of Jail Supplies.	
Outside Audit Departments (CAW/RAW):	
27. Audit Report	
28. Final Objection Statements.	
29. Auditorø Diariesí í í í í í í í í í í í í í í í í í ..	CAW
30. Requisition for Stationery, Forms, papers, etc. from Auditorsí .	O.A.D.
31. Travelling Allowance Bills of Auditors.	
32. Contingent Bills of Auditorsí í í í í í í í í í í í í í í .	CAW
33. Miscellaneous Correspondence with Auditorsí í í í í í í ..	RAW
34. Formal Receipts for payments to Auditors by Postal Money Orders, on Extract Bills, etcí í í í í í í í í í í í í í ..	O.A.D.
Higher Audit and Report Departments:	
35. Letters forwarding Appropriation Accounts.	
36. Letters forwarding Administration Reports.	
37. Statements showing extra statutory remission of revenue and abandonment of claimsí í í í í í í í í í í í í í í í ..	E.C.P.A.
38. Letters forwarding Correction Slip to Appropriation Accountí .	CASS - I

