

**CHAPTER-X**  
**OFFICE ESTABLISHMENT**

**10. General Administration:**

The office establishment of the headquarters of the Accountant General is controlled by the Sr. DAG/DAG(Admn). The various provisions in this regard are given in the succeeding paragraphs.

It has been decided by the Comptroller and Auditor General that it is very essential for facility of control, etc. that suitable registers should be maintained by all heads of audit for recording sanctions to the Staff permanent and temporary and the distribution/ disposition of Staff in the various sections of the office. It is however, unnecessary to prescribe any standard forms for the purpose, the matter being one which should appropriately be left to Accountants General, etc, to decide for themselves.

(Authority: Comptroller and Auditor General's letter No. 2122-Admn. 1/281-54, dated 8-11-54 Dy. OE. 21-270).

**10.1 Gradation List**

A gradation list of officers and staffs attached to the office showing clearly the sanctioned scale of pay of the different grades alongwith following details should be prepared duly corrected and update upto Ist March each year and circulated annually:-

- i) Sl. No.
- ii) Unique ID No.
- iii) Name
- iv) Category
- v) Qualification
- vi) Date of Birth
- vii) Date of Appointment
- viii) Date of Appointment to the present cadre
- ix) Post in which confirmed
- x) Pay
- xi) Date of last increment

- xii) Section Officer Grade Examination Passed
- xiii) Other Examination Passed
- xiv) Place
- xv) Remarks

The gradation list duly checked independently by another SO/AAO Should reach CAG's office by 15<sup>th</sup> June every year.

### **10.2 Register or orders, Events and Addresses:**

All orders relating to any subject dealing with administration issued by Accountant General , Sr.Deputy Accountant General/ Deputy Accountant General (Admn) shall be pasted in the orders book. Each order included in the order book shall be numbered and dated

An event register is maintained by the Establishment/Admn. section for recording events relating to officers and staff.

A register should be maintained showing the permanent and temporary addresses of all members of the office Establishment/Admn. in alphabetical order with surname first. This register should be kept in the custody of the concerned Section Officer/Assistant Audit Officer of Establishment/Admn. Section but each member will be responsible for the entry of his own address and all subsequent changes. Whenever any employee leaves the office permanently, his name and address should be struck off from the register.

**10.3** The question of re-introducing the facility of Mutual and unilateral transfer has been under examination in CAG's office and it has now been decided to regulate such transfer as follows:-

- i) The scheme of Unilateral transfer in all cases within IA &AD and from Ministries / Department to IA&AD has been dispensed with since 27.8.1997.

(Authority: CAG's letter No. 1005-N(APP)/24-97, dated 27.8.1997.)

- ii) No mutual transfer from one stream of offices to another, is permissible as the service conditions in Audit & Accounts offices are different.

(Authority: CAG's letter No. 3466-N.3/44-84/zone-3 dated 15.10.1984.)

**10.3.1** Mutual transfer of clerks from A&E office to Audit office and vice-versa may be permitted subject to the following conditions:

- i) On mutual transfer, the clerk should pass whatever examinations that are required to be passed by direct recruits in the office to which a person seeks mutual transfer. Thus, if a clerk in an audit office seeks mutual transfer have to pass the departmental examination for clerks, which the clerks in the A&E office are required to pass for confirmation or for advancement of their career for promotion.
- ii) A clerk in the A&E office, on mutual transfer to Audit office, cannot carry the benefit, if any, accrued to him /her in the A&E office due to passing of any departmental examinations. For instance a clerk who has passed departmental examination for Accountant under examination quota in A&E office on transfer will not be eligible for promotion as Auditor in Audit office on the basis of examination passed in A&E office as a separate departmental examination for promotion of clerks as auditor is prescribed in Audit offices.
- iii) The requests for mutual transfer will be considered as cases of technical resignation from the post of clerks in respective offices.

Authority: ( CAG's letter No. 1702-N.III/11-88/Zone-6-vol . Dated 3.7.1990)

#### **10.4 Service Books**

A service book in the prescribed form must be maintained for every gazetted and non-gazetted government servant from the date of his first appointment. Service books in use should be kept in the custody of section officers/Assistant Audit Officer Admn / Establishment II section who will be responsible for their correctness and for seeing that they are kept up to date. Any one requiring an inspection of his service

Book may see it in the presence of the Section Officer/Assistant Audit Officer, but on no account may remove it from his custody, Details regarding maintenance of Service Books are contained in the Supplementary Rules 197 to 203.

**10.4.1 Verification of service:** The verification of service Books should be made in accordance with instructions contained Rule 81 of the GFR 1963 and the G.I. orders issued from time to time.

The president has been pleased to delegate powers to the section Officers(non-gazetted) in the Indian Audit and Accounts Department to attest entries in the service books of non-gazetted staff; other than those on the first page of the service book and annual verification of the service book.

These powers will not, however, be exercised by them in respect of entries in their own Service Books and leave accounts and will be subject to the condition that the, gazetted Officers, who are delegated powers to attest entries on the first page of Service Book, continue to inspect 10 per cent of the Service books and initial them in token of their having done so.

Note: - This delegation is subject to following further conditions: -

- i) Entries regarding increments, fixation of pay, etc. should be based on the increment certificates, pay fixation statements, etc. duly approved by the Branch Officer/DAG/Sr DAG(Admn).
- (ii) In the case of leave, the title to leave should verified by the Branch Officer-in-charge of Administration/Establishment before the sanction to leave is accorded.

(Authority: (G.I.MF. letter No.3 (3)-EGI/67, dated 20.4.1967.and Comptroller and Auditor General's No. 1348-Tech, Admn. 1/698-66, dated 3.5.1967.)

As soon as Service Books are opened they should be entered in service book register allotting one page to individual. All movements of the Service Book should be watched through this register, should be provided with a column to show the annual verification of services have been completed and an abstract showing the case which have been left out with the probable persons, should be submitted to the A.O.

(Admn by the 15<sup>th</sup> April each year. This will ensure checking of the endorsement of annual verification as well as serve the purpose of stock taking.

### **10. 5 Procedure for Change of Name by Govt. servant.**

Every Government servant goes by his name as entered in the first page of his service Book, which in turn is based on the name as entered in his School certificate, produced by him at the time of recruitment. If a Government Servant desires to adopt a new name or to effect modification in his existing name, the following procedure has to be gone through:-

All Cases of addition / deletion or change in name/surname

- (i) A government employee wishing to adopt a new name or to effect any modification in his/her existing name may do so, formally by a deed changing his /her name. The sample deed form is given in the Annexure.
- (ii) The execution of the deed should be followed by publication of the change in a prominent local newspaper as well as in the Gazette of India at the Government employee own expensive.

#### **10.5.1 Addition/Change in surname only on account of marriage/re-marriage of female Government employee.**

The following requirements may be met for this purpose :-

- (i) If the Craft employee desires a change she should give a formal intimation to her appointing authority of her marriage and request for a change in her surname.
- (ii) Particulars of the husband may be given for making necessary entries in the Service Book.

#### **10.5.2 Deletion of surname or reversion to maiden name on divorce/ separation or death of the husband of female Govt. employees.**

Change may be permitted if a female Govt. employee gives: -

- (i) an intimation to the appointing authority regarding change in marital status : and
- (ii) a formal request for reversion to her maiden name.

Note: - There is no prescribed form for change of name as per para 9.5.1

Authority: (G.I.Dept. of per & Trg. OM. No. 19016I1187-Estt (A), dated the 12th March 1987).

**ANNEXURE**

Deed changing Name/Surname

BY THIS DEED I, the undersigned..... (new Name) now lately called ..... (Former name) employed as..... (Designation of the post held at the time by the Govt servant) at..... (place where employed in the Ministry/Department of the Govt. of India) do hereby: -

1. Wholly renounce, relinquish and abandon the use of my former name of..... and in place there of do assume from the date there of the name of ..... and so that I may hereafter be called, know and distinguished not by my former name of ..... but by my assumed name of .....

2. For the purpose or evidencing, such my determination declare that I shall at all times here after in all records, deeds and veritings and in all proceedings, dealings and transactions private

as well as public and upon all occasions what so ever use and sign the name of .....as may name in place and in substitution for my former name of.....

3. Expressly authorise and request all persons at all times here after to designate and address me by such assumed name of ..... accordingly.

IN WITNESS WHERE OF I have here into subscribed my former and adopted name of .....and .....and affixed my seal this.....of.....  
signed and delivered by the above.....named  
.....formerly.....  
in presence of .....  
witness 1.  
witness 2.

### **10.6 Preparation of Bills**

The Establishment / Admn. Section prepare the pay bill, T.A., bills, medical bills, various advance bills, contingency bills and other kinds of bills of the members of the Staff of the office including those on inspection duty. advance bills, After dated scrutiny by the concerned Officer with reference to the date for claims and the sanctions, Scales, orders etc. these are submitted to 'the Accounts Officer (Establishment) for signature Bill which require countersignature are also submitted to the Senior Deputy Accountant General (Administration). The bills after signature/counter signature are made over to the Cashier through the Section transit registers for their presentation by him at the P.A.O. for encashment..

Persons on inspection duty, who deisre to receive their pay at the duty stations, are paid by means of Bank Drafts. Requisitions for the Bank Drafts are sent along with bills.

On receipt of the Drafts from the Cashier, the Establishment Section arranges to transmit them to the respective Section Officer of the field party along with the acquaintance rolls. The return of the acquittance rolls after disbursement is watched by the Establishment Section.

### **10.7 Payment of leave salary for the period of absence:-**

The following procedure will be followed with immediate effect for payment of leave salary to the Staff.

(1) No amount will be paid for the period of absence unless and until the period of absence is regularised by the grant of leave that may be admissible. The members of

the office are, therefore, requested to get their leave sanctioned in their own interest before proceeding on leave.

(2) The Section Officer should send to Establishment Section twice in a month the 'Events' for the month once 24<sup>th</sup> of every month and again on the last working day of the month, giving full particulars about the persons on leave. On receipt of the 'Events' from the Sections, the Establishment Section should withhold the pay of the persons whose absence has not been regularised by the grant of leave. Failure to send the 'Events' on due dates will be viewed very seriously. Even if there is no 'Events' in a particular month a 'Nil' report should be sent to Establishment Section. This should be noted in the Calendar of Returns maintained in the Section.

(3) The Section Officers who disburse the pay to the members of their Section should ensure that if a member of their section had gone on leave during the previous month, pay and allowance for the period of absence is not paid to him unless the leave is sanctioned. The Section Officer will be held personally responsible, if payment for the full month is made to a person whose leave has not been sanctioned.

(Authority- O.O. No. OE-3-1755, dt 25-5-1968 ).

(4) The following further instructions in respect of payment of leave salary, are given below:-

- i) Henceforth persons on leave should draw their leave salary from the Section from which they proceeded on leave even if substitutes are posted in their places. They will continue to draw leave salary from the same section till orders of posting after leave are issued.
- ii) Section Officer should watch the receipt of the leave applications of such persons and get them sanctioned promptly so that there may not be difficulty in the payment of their leave salary on the first of the next month.

The events statement are to be sent by the 24th of every month and again on the last working day in the following pro-forma:-

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Sl. No.	Name of the person	of the leave	Date which	form	Whether leave	has been	the	Whether absenting	Date	on	Remarks
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	including leave	earned	absenting	recommended sanctioned by the competent authority	without application	application sent to Estt. Section.	
1	2		3	4	5	6	7

### **10.8 Preparation of office Budget:-**

The Budget estimate of the office is prepared according to the instructions laid down in paras 11.1 to 11.3. of the C.A.G's M.S.O(Admn) Vol I. and other instructions issued from time to time which be strictly followed in preparing the budget estimates.

2. The Budget is a very important document and the C.A.G. desires that the whole Budget should be carefully scrutinised personally by the A.G , himself before it is sent to his office.

(i) CAG's circular letter no. 71-BF/519-BF/53, dated 19.4.1954

(ii) CAG's letter no. 818-BE/74-50,dated 1-5-1950.

3. Special responsibility in respect of control over expenditure rests on the Head of Audit Officers and the CAG desires that to avoid large variations the DAG in charge of the Admn. should devote his personal attention to this important work and exercise the fullest care add foresight in the preparation of the monthly statements and memorandum of review of expenditure, submitted to this office.

(Authority :- CAG's circular letter No. 77-BE/5850, dated 26.4.1950).

### **10.9 Grant of advances from the G.P.F.**

The grant of advances from the General Provident Fund is regulated by the Central Service (Provident Fund) Rules, 1960, (Rule 12) and the orders issued by the Government of India from time to time.

### **10.10 Court Attachment:**

An employee's pay is attached by an order of the court of law and it is the duty of the officer receiving the attachment order to ensure that proper deduction is made in satisfaction of such an order to ensure from the employees pay and the remand remitted to the court. However, the entire salary cannot be attached certain allowances are wholly exempted and only a portion of the balance can be attached, The attachable portion also varies according to whether the decree is for maintenance or for other than maintenance. Rule 74, CG (R&P) Rules, 1983.

#### **10.10.1 Exempted Allowance**

While subsistence allowance paid to a Govt. Servant under suspensions is not liable for court attachment, the following allowances forming a part of the emoluments have been declared as exempt, from time to time : -

- (i) All Kinds of travelling allowance,
- (ii) All Kinds of conveyance allowances,
- (iii) All allowances granted for meeting the cost of uniforms and rations.
  - (i) Allowances granted as compensation for the higher cost of living in localities notified by Govt. to be expensive localities including hill stations.
  - (ii) All house rent allowances.
  - (iii) All allowances granted to provide relief against increased cost of living and dearness pay, which is really a part of the dearness allowances and treated as pay for certain specific purposes only.
  - (iv) A foreign allowances or in the case of heads of Diplomatic mission frais de representation assigned to officers serving in posts abroad.
  - (v) Children Education Allowance whether described as such or as children's Education Assistances or in any similar manner.

- (vi) All allowances paid by way of reimbursement of medical expenses.  
(Rule 74 ibid)

**10.10.2 Amount attachable**

The maximum amount attachable is calculated thus :

(a) Maintenance.....(2(x-y)3

(b) Other than maintenance.....(x-)-4003

X – Gross emoluments.

Y – Aggregate of the allowances exempted.

This limit requires revision.

(Rule 74 ibid and Sec. 60, CPC.)

Procedure for recovery and remittance to the court.

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**10.10.3** The gross amount of pay and allowances should be drawn and the amount recoverable should be deducted at the time of actual disbursement of pay /leave salary Only the net amount should be paid to the Govt Servant.

If the judgement debtor does not sign the acquittance roll and wilfully allows his pay to remain undisturbed in order to evade payment on account of court attachment order, the disbursement officer will be at liberty to draw the pay of the judgement debtor in satisfaction of the attachment order and remit the amount so recovered in the court concerned.

As the disbursing officer is not entitled to deduct anytime is excess of the amount specified in the attachment order subject to the limit prescribed, the amount realised less subject to the limit prescribed, the amount realised less remittance charges alone should be remitted to the court. Amount recovered and paid to the Court should not be brought into Govt. accounts but should only be noted in the acquittance rolls,.

(Rule 77 and 78 ibid and Rule 170, P & T Manual Vol II)

Limitations and restrictions on attachment

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**10.10.4** In decrees for other than maintenance suit, when a portion of salary has been under attachment, whether continuously or intermittently for a total period of 24 months, that portion is exempt from attachment until the expiry of a further period of 12 months such attachment has been made in execution of one and the same decree for a total period of 24 months such portion is finally exempt from the attachment in execution of that decree. (Sec. 60, C.P.C)

When a fresh attachment order against a Govt servant is received during the currency of attachment of his pay on a previous one, recovery can be made upto the maximum limit prescribed. If this results in exceeding the limit, the Disbursing Officer should return the new order to the court furnishing :-

- (a) Particulars of the existing attachment.
- (b) Particulars of the amount withheld and paid into the court concerned up to date : and
- (c) Amount remaining uncovered.

(Rule 75, CGA (R&P) Rules 1983).

### **10.11 Register of Recoveries**

A register of recoveries are maintained in Establishment sections.

In this Register should be entered in details the amounts on account of advances of pay travelling allowances, General Provident Fund, Leave Travel Concessions Medical, Festival Cycle Advance, Motor Cycle Advance. Flood Advance etc due from members of the establishment. This registers should invariably be consulted by the dealing assistants of the Establishment sections while preparing bills of the office.