

CHAPTER-XV
OFFICE PROCEDURE

15.1 Auditor/Clerks appeals to the Accountant General

Auditor/Clerks and others who wish to make a personal representation to the Accountant General will obtain permission to do so from the Section Officer in charge of their respective Section, The Section Officer will verify all facts referred to in the representation and record his own opinion. He will then submit the case to the Gazetted Officer in charge of the Section concerned who will similarly record his opinion and send papers to the Accountant General.

15.2 Submission of memorials direct to the Comptroller & Auditor General

Petitions and memorials, ordinary or telegraphic, addressed direct to the Comptroller & Auditor General by the members of the Audit offices besides contravening the rules regulating their submission to higher authorities, throw unnecessary work on his office. The Comptroller and Auditor General therefore wishes it to be clearly understood that no action is taken on such petitions, etc.

(Authority: C.A.G's letter No.2099-E-K-W-1240.20 dated the 30th May, 1921 Dy.

TM -38-501)

In this connection G.I. decision No. (26) below Rule-3-C of CCS (Conduct) Rules-1964 may also kindly be referred to.

15.2.1 Relatives of a Government Servant sometimes make representations concerning service matters affecting the Government Servant. This is done in some cases in hope of reviving a representation which the Government Servant had himself made and which had been turned down. In some cases, this procedure is resorted to in order to get round the requirement that the Government Servant should submit his representation through his official superiors. The practice is obviously undesirable, and should be strongly discouraged. It has accordingly been decided that no notice should be taken of a representation of Service matters submitted by a relative of a Government Servant. The only exceptions may be cases in which because of the death or physical disability, etc. of

the Government Servant, it is impossible for the Government Servant himself to submit a representation.

(Authority-C.A.G.'s letter No. 1200·NGE.II/ NGE. III/ 47-72 dated the 16th May, 1974 and O.O. No. OE. 1-38Appt. 312 dated the 29th August 1974).

15.3 Seeking redress in Courts of Law by Government Servants of grievances arising out of their employment or conditions of service

In suppression of orders contained in M.H.A., O.M. NO. 25/52/52 Ests., dated the 11th October 1952 on the above subject, the following instructions are issued:-

(a) Government servant seeking redress of their grievances arising out of their employment or conditions of service should, in their own interest and also consistently with official propriety and discipline first exhaust the normal official channel of redress before they take the issue to a Court of Law.

(b) Where, however, permission to sue Government in a court of Law for the redress of such grievances is asked for by any government servant either before exhausting the normal official channels of redress, or after exhausting them, he may be informed that such permission is not necessary.

(Authority: GI. Ministry of Home Affairs O. M. No. 25/3/59 Ests.,(A) dated the 21.4.1959 and O.M. NO. 25/29/63-Ests(A) dated 26.11.1963.

Note-Allotment of Government accommodation to Government servants and recovery of licence fee or damages for the occupations of such accommodation are matters arising out of Government employment and, therefore resort by an allottee Government servant of Law Court on those matters without first seeking redress in the normal official course would evidently amount to a violation of the instructions contained in the Ministry of Home Affairs Office Memorandum referred to above.

(G. I. Ministry of Works, Housing and Supply O.M. No. 10605:Will/52 dated the 27th December, 1952, O.O. No. 1315 (OE, dated the 21st April, 1953)

15.4 Recommendations on applications, etc.

Recommendations made by Branch Officers, Senior Deputy Accountant General, and Accountant General when forwarding applications, petitions, memorials, etc., of members of this office being privileged communications, the applicants should not have access to them for the purpose of preparing their cases. This principle should be strictly observed.

(O.O. No. 1112, dated the 13th August, 1931)

15.5 Holidays to be observed in the Govt. of India offices

Central Government Offices will observe the following 14 holidays compulsorily in a calendar year:-.

Compulsorily Holidays:-

- (1) Republic Day
- (2) Independence Day,
- (3) Mahatma Gandhi's Birthday,
- (4) Budha Purnima,
- (5) Christmas
- (6) Dussehra (Vijaya Dasami),
- (7) Diwali,
- (8) Good Friday,
- (9) Guru Nanak's Birthday,
- (10) Idu'l Fitr
- (11) Idu'l Zuha (Bakrid),
- (12) Mahabir Jayanti,
- (13) Muharram,
- (14) Prophet Mohammed's Birthday

Optional Holidays:

In addition to the above 14 compulsory holidays mentioned above, 3 holidays shall be decided from the list indicated below by the Central Government Employees welfare Coordination Committees, on the basis by local importance of the occasions and in consultation with the staff representatives.

- (1) An additional day for Dussehra,
- (2) Holi,
- (3) Janmashtami,
- (4) Ram Navami,
- (5) Maha Shivaratri,
- (6) Ganesh Chaturthi/Vinayak Chaturthi,
- (7) Makarasankranti,
- (8) Rath Yatra.
- (9) Onam,
- (10) Pongal,
- (11) Sri Panchami/ Basanta Panchami
- (12) Vishu/Vaisaki/Vaisakhadi/BahagBihu/Mashadi Ugadi/Chaitra Sakladi/Cheti Chand/Gudi Pada 1st Navratra/Nauraj.

(Authority: GI Ministry of Personnel Public Grievances and Pensions Department of Personnel and Training North Block, New Delhi NO. 12/2/2006-JCA Dated : 19.06.2006)

15.6 Change in the date of Holidays: Any change in date of holidays in respect of Idu'l Fitr, Idu'l Zuha and Moharram depending upon sighting of the Moon, would be notified by –

- (i) The Ministry of Personal and Training, for offices in Delhi/New Delhi, and
- (ii) The Central Government Employees Welfare Coordination Committees or the Heads of Offices (Where such committees are not functioning) based on the decision of the concerned state Government /Union Territories.)

Diwali (Deepawali):

The date may be changed to the date of holidays declared by the concerned State Government.

15.6.1 Restricted Holidays

Two Restricted holidays (R.H.) may be availed of from a separate list drawn up by the Coordination Committees each year keeping in view the occasions of local

importance but the 9 occasions left over, after choosing the 3 variable holidays mentioned above are to be included in the list of R.H.

(Authority: GI Ministry of Personnel Public Grievances and Pensions Department of Personnel and Training North Block, New Delhi NO. 12/2/2006-JCA Dated : 19.06.2006)

15.6.2 Declaration of holiday on Election Day

When general Election to Lok Sabha and State Assemblies or Bye-election to Lok-Sabha/ State Assemblies are held on a day other than a Sunday or a closed holiday, the day of polling will be declared as a holiday for Central Government Offices.

(Authority: Deptt. of Per & Trg, O.M. No. 12/4/86-JCA, dated 9.3.1987).

15.7 Completion and dispatch of Returns due during the Holidays

All returns, which fall due within the holidays must, if possible, be dispatched by the evening of the last working day. If in any case this cannot be done, the Assistants concerned must attend office during such portion of the holidays as will be required to complete the returns and send them out on the prescribed due dates, and Section Officers must make necessary arrangements for this being done.

15.8 Dispatch of fair copies of drafts and statements before Holidays

Fair copies of all drafts and statements, passed by 12 noon or letters passed later (but marked 'Issue to-day' over the signature of the Gazetted Officer) on the last working day, must go out on that day, specially those for officers in the Headquarters station. If in any case the Gazetted Officer concerned has left the office before preparation of the fair copy, it should be sent to his residence, but if the officer, has left the station it should be submitted for signature to the next Senior Gazetted Officer, who may be in office or at the station at the time, who will sign 'for' the other Gazetted Officer.

15.9 Attendance of peons and daftaries on the last day of holiday

The Section Officer/Asstt. Audit Officer, Record & General should arrange for the Group "D" to attend office on the last day of the holidays. They will clean the tables and racks.

15.10 Arrangement for delivery of Telegrams during Holidays

With regard to telegrams, the Audit Officer Record & General will write and request the Telegraph office to deliver all telegrams intended for this office at the address of the officer (to be named by tile Accountant General) on duty during the holidays who will send them on to Section Officer Record & General If any telegram required immediate action, the Section Officer concerned will be required to attend to it at once. It is necessary for this purpose that the Section Officer, Record & General should before the office closes for the vacation, obtain in the addresses of all the Section Officers, expected to be away, they should give the name and address of one of the Senior Assistants who they think, can deal with cases in their absence. The list should be made over to the officer in charge, before he leaves office on the last working day.

15.11 Elections to the Lok Sabha and States Legislatures Holidays on the days of Polling

The Ministry of Home Affairs in consultation with the Ministry of Law and the Election Commission has decided that the Head of Offices in places outside Delhi may be given discretion to close their offices on the Polling days in accordance with the following principles.

(1) General Election-As the General Election whether to Lok Sabha or to a State Assembly when local holiday is declared by the State Government on the date (s) of Polling in a particular area/constituency, the Central Government Offices in that area/constituency may also be closed on the Polling Days in accordance with the practice adopted by the State Government.

(2) Bye Elections :-

(a) Lok Sabha-As above.

(When the Polling is done on a week day).

(b) State Assemblies-It would not be necessary to close Central Government Offices in the area on such occasions. It would be sufficient if the Central Government employees who may be placed on election duty are permitted to absent themselves from Office on the Polling day and all other employees are given facilities to cast their votes.

Note: -It is, however, unnecessary that any of the day, on which offices are closed in connection with election etc., is declared a public holiday under the Negotiable Instrument Act, 1881.

(Government of India, Ministry of Home Affairs O.M. No-27/30/63-Pub. I, dated the 18th January 1964, read with CAG's letter No. 168-NGL.I130-64, dated 1st February 4 Oy. OE. I-CAG-485 in file No. OE. 1-38-48 of 1964)

15.12 Doubtful Points

As a general rule, except in unimportant matters, verbal orders should be avoided as far as possible. Whenever, therefore a case arises in which there is any room for doubt, a brief precis should be put up on the prescribed note form and submitted through the Section Officer to the Gazetted Officer concerned, it being remembered that in all important matters, such for instance, as references as to whether or not the sanction of the State Government or Government of India is necessary, the order of the Group Officer or Accountant General should be obtained.

15.13 Disputed rulings

Whenever a ruling of this office is disputed, or the opinion of the office is not concurred in, the case will be briefly noted upon and submitted, through the Gazetted Officer concerned, to the Accountant General for orders.

15.14 Marginal remarks on office notes

In drawing up notes on cases, marginal remarks will be made by members of the office establishment only when it is requisite (1) to draw the attention of the officer to points which have for good reasons not been treated in the body of notes and (2) to invite

reference to papers, etc, in the file or to passages therein. Such remarks will be made in ink. They must not be made in pencil.

Enquiries and instructions between the assistants in a section when such have to be reduced to writing will be made and issued on buff sheets for routine noting. These slips will not form part of the papers but will be removed before the latter are submitted for order. Under these orders, pencilling are strictly interdicted and notes will contain no marginal remarks that are unnecessary for the officers to have placed before them.

15.15 Section Officer's responsibility for disposal of papers

The Sectional Section Officer is held responsible for the disposal of papers from the time they reach him until they are recorded. His responsibility does not cease if the case is temporarily made over to another section with a requisition His duty is to keep the case in view all through and to bring to notice any undue delay in compliance with requisition.

15.15.1 All references received from the CAG, the Government of India and the State Government should be disposed of within a week of their receipt. U.O. cases should, however be given top-priority and normally disposed of within 3 days of their receipts in the Sections. With a view to facilitate this, such cases should be taken up for disposal immediately they are received. If the Auditor apprehend any delay he should take the orders of the Gazetted Officer-in-charge. If the delay is expected to be more than a week, the order of the Senior Deputy Accountant General and in important cases of the Accountant General also should be taken. The Section Officer should ensure that the letters and U.O cases from the Comptroller and Auditor General are seen by his Branch Officer immediately on their receipt in his section , so that he may keep a watch on them till their final disposal.

15.15.2 The Branch Officers must always make it a point to call for and see any letters from whomsoever received which are three weeks old in the weekly reports of outstanding letters of the section.

Final replies to letter received from the Comptroller and Auditor General, must in future, be issued within one month of the date of their receipt in the office. In cases where this is not possible, for any reason, at least partial or interim replies must be issued within a month and the final replies expedited.

Reminders received from the Comptroller and Auditor General should be put up immediately to the Senior Deputy Accountant General concerned and the Accountant General, together with connected papers any information available for their perusal and orders.

The putting up of the reminders must not be, delayed in the hope (often not realised) of putting up final disposal soon.

(O.O.No. 1663 (1M), dated the 22nd December, 1954)

15.15.3 A Section Officer, before passing a letter on to another section must take all action necessary on it in his own section, so that the last section receiving it will be justified in assuming that it has been completely disposed of in the other section.

15.15.4 This does not mean that each section should issue an independent report or reply to the letter, dealing with its own portion alone but should pass on to the next section with all its portion of the material necessary for the final disposal attached; ordinarily the last section dealing with the letter will issue the consolidated report or reply. If, in any case, this causes an obviously unfair distribution of work to a section only remotely concerned in the matter it is in the discretion of Gazetted Officers to direct some other section to dispose it of.

15.15.5 It is absolutely necessary that on receipt of the daily Dak from the Record Department the Section Officer of the Section should himself see initial and date all letters. He should on the margin of each letter that is not purely of a routine nature, pass such order as will ensure prompt and proper attention being paid to it.

The following procedure should be observed in connection with the documents received in a Section.

(1) Every letter, express or ordinary Telegram or any other documents coming into a section must be seen first by the Section Officer of the Section who will himself initial for its receipt.

(2) If the Section Officer sees that his Branch Officer has not seen the letter it will be his business to send it to his Branch Officer forthwith for him to see.

(3) Record Section or any other section will accept only the signature of the Section Officer in token of receipt.

(4) If the Section Office is absent on Casual Leave, the Senior Assistant's initials may be taken and a note made by the Senior Assistant that the Section Officer is absent. It will then be the Senior Assistant's duty to show to his Branch Officer as at (2) above.

(5) On return from Casual leave a Section Officer's business will be to ascertain what letters, etc. have passed into his section during his absence.

It is of utmost importance that Branch Officers/ Section Officers should know exactly what has been received in their Sections at the earliest opportunity.

(O.O.No. 254, dated the 19th January, 1938)

15.16 Audit of expenditure of this office

All classes of expenditure of this office is pre-checked cent per cent by pay & Accounts Officer (Audit) and is subject to post audit by the P&T Audit Office, Patna.

All gratuity payable to sub-ordinates of this office is initiated by the section in charge/Admn section sends necessary papers in this connection duly sanctioned by the DAG (Admn) to PAO(Au), who issue authority in respect of payment of gratuity.

15.17 Manner in which objection should be raised by Audit Office

The following instructions are laid down for general guidance in this office with regard to the manner in which objections should be raised by the auditors in several sections :-

(1) First of all, the language of all documents leaving the office should receive special attention. Politeness is never inconsistent with firmness.

(2) Secondly, all the documents should be neatly and legibly written and where there are fair copies of documents approved by the Gazetted Officers it should be seen that they are true and complete copies.

(3) Thirdly, except under special order of Gazetted Officers or the Accountant General no objection should be raised which cannot be supported by the clear rules or established practice. As far as possible, rules bearing all the point should be quoted. Gazetted Officers and Section Officers should see that their auditors make themselves familiar with the rules bearing on their works.

(4) Fourthly, changes of procedure should not, unless specially ordered by the Accountant General, in the case of minor matters) be authorized in audit notes and objection statement; nor should new interpretation of rules be endorsed through these documents. All such questions should first be discussed fully in the Department concerned, and orders of the Accountant General (or the Senior Deputy Accountant General, as the case may be) should be obtained thereon before instructions issued for the guidance of any executive office or officer. The latter should usually be consulted before any charge, likely to the affect executive work, is authorized.

(5) Fifthly, sometimes remarks have to be made in audit notes and other documents which are meant primarily for the information of the Disbursing or Controlling Officers and the final settlement where of does not rest with this office in any form. The language of such remarks should make it clear that the irregularity or the transaction is brought to the notice of the disbursing/controlling officer for such action as he made consider necessary. Where it is not clear that a certain proceeding has been authorized or approved of and such authority or approval is necessary, the audit remarks should simply asked the necessary question. It should not take the form of a call for explanation or of a request that the explanation of the subordinate should be obtained/forwarded. We should call only for such explanations as we are entitled to obtain, or as we are competent to pass orders finally. The rest is the business of the executive and all that we need to see is that matters requiring their approval or sanction have been brought to their notice and that necessary sanctions have been accorded.

(6) Sixthly auditor and others should clearly understand that their capacity as auditors will not be judged by the number of remarks in their objection statements, but by the

results of the reviews on their work. There is a tendency on the part of some to increase the number of remarks in their objection statements, but by the results of the reviews on their work. There is a tendency on the part of some to increase the number of remarks unnecessarily, and this should be discouraged. Instead of half a dozen remarks, pointing out similar irregularities in vouchers and other account records, a single paragraph detailing all instances is far preferable. Calls for copies of documents should not be too freely indulged in many cases for the required documents which are already in this office and have been called for not once but several times. No copies should be called for unless by personal enquiry it has been ascertained that the original documents has not been received, and that the copy is essentially necessary for audit purposes.

(7) The following extract from Public Works branch office order No. 88 dated the 16th June 1884 gives useful instructions on the subject which should be noted by all for future guidance.

Extract

It does not appear to be sufficiently understood that there are two ways of pointing out to an officer that he has acted in disregard of a rule;-

- (i) To write to him as if he had criminally and intentionally gone wrong.
- (ii) To assume that he had merely forgotten or overlooked, or misunderstood the rule, and point out in a friendly manner that he has probably done so.

In ninety nine cases out of a hundred, officers have no wish or intention of departing from rules and even in the very few exceptional cases in which intentional action against rule may be suspected, it is better for this office to write as if the Officer did not understand the rule, and explain the principles involved, so as to convince him if possible, than to irritate the officer unnecessarily.

When an officer who has been courteously informed that he has acted against a rule, persists intentionally in doing so afterwards, his departmental head or in bad cases, the Government may be addressed, pointing out the repeated breach of rule, and a copy sent to the officer in fault.

By this style of correspondence, the power and influence of this though asserted less, will really be raised.

When the imperative style is used as in saying "you must not make advance" there is an implied assumption of superiority in the person using it and inferiority in the person addressed.

This irritates, while a simple statement of fact such as "Rule X has apparently been overlooked." Under it, advances, are inadmissible. Please rectify this" would rather please a reasonable officer than otherwise, and most officers are reasonable.

The use of the word 'you' in correspondence should be avoided-there is a great difference between the effect of "You must do this" (or you will be good enough" or 'requests that he will) and of "this should be done" "If the word" you is made use of 'the officer feels that he is personally humiliated or attacked which it not our business to do. We have to maintain firmly, to the point of retrenchment if necessary, but we are not masters to insist on personal obedience-that is the sphere of the direction.

15.18 Manner in which audit decisions should be communicated

When Audit Officers are consulted by the State Government or the Government of India regarding the necessity for the sanction of the Government of India or the President to a proposal, a reasoned statement, instead dogmatic pronouncement should be furnished in support of the view expressed as shown in are audit Rulings issued by the Comptroller and Auditor General.

(C.A.'s letter No. 1336-A-439/14, dated the 9th October 1914, Dy T. M. 37-3033)

15.19 Accountant General's Audit decisions

When a Gazetted Officer has occasion to lay down a ruling which may affect other sections he should, before doing so, discuss the matter with the Gazetted Officer of the sections concerned and any differences of opinion arising there from should be submitted to the Accountant General for final orders. All such decisions of the Accountant General as also his decisions on questions arising out of rules or articles of Fundamental or Supplementary Rules, the Service Code or the Account Code or of some rules or orders of Government should be entered in the Office Order Book and a typed copy supplied to each section for guidance.

15.20 Reference to the Government of India by the State Government as a result of an Audit Objection

In cases where a reference to the Government of India is made by a State Government the result of an objection raised in audit and when in such cases the grounds of the objection of the audit officer have been recorded originally in an unofficial note or memorandum, the Audit officer may be given opportunity of restating his ruling and the reasons for it officially for communication to the Government of India

(Authority: G.I.F.D.No.135-A., dated the 3rd March 1916 D. T. M. -6110).

15.21 Orders relating to office procedure

When a new order relating to office procedure is issued from any section, it should be entered in the book kept by the Section Officer (Admn) Section and copies of the order should be made by the Section and distributed to all the sections, the copies being sent with the office copy of the order in which the Section Officer of the Section will acknowledge receipt by initialling.

The copies of the orders given to the sections should be kept in a separate file with an index to it.

15.22 CLENDER OF RETURNS

Items of work, the disposal of which is watched through the calendar of returns should be noted in the following order: -

Group I -Returns due from the section:

a.	Yearly.....	Under each of these subheads, returns required to be sent to other Offices should be entered first, then those due to Gazetted Officers and to other sections of the office.
b.	Half-yearly.....	
c.	Quarterly.....	
d.	Monthly.....	
e.	Fortnightly.....	
f.	Weekly.....	

g.	Bi-weekly.....	
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Group II -Returns due to the section:

a	Yearly.....	Returns due from outside office should be entered first, then those due from other sections of the office.
b	Half-yearly.....	
c	Quarterly.....	
d	Monthly.....	
e	Weekly.....	

Group III-Occasional Matter:

(a) Due from the section.

(b) Due to the section.

Any registers which are being at present maintained by any section (if any) should continue to be maintained, subjects of which find place in these Registers or which can be watched through the pending register should not be re-entered in the Calendar of Returns of the same section.

(O.O. No. 299, dated the 14th April 1938).

15.22.1 The Section Officer must keep the calendar corrected with reference to orders prescribing the submission of new returns or cancelling returns already submitted.

As soon as calendar is opened in the beginning of a year he should carefully see that no return due from the section is omitted there from.

(O.O. No. 1408, dated the 4th May, 1934)

15.22.2 The Calendar is not meant to be a mere historical record of past omissions to send on due dates, it should be used to prevent omissions and delays in the preparation, submission or despatch of the return, In order that the Calendar of Returns may serve essential purpose, the following instructions should be followed:-

(1) The Section Officer immediately on coming to office should go daily through the Calendar of Returns to find out which items are due on that date as well as for 4 days

ahead. He should then take into account the time required for the preparation of the particular Return and see whether the work has been taken up and adequate progress has been made or what further steps should be taken to ensure the submission of the returns on the due dates. This daily scrutiny of the calendar by the Section Officers is imperatively necessary and he will be held personally responsible for any delays.

(2) The Audit Officers in charge of the Section should send for the Calendars of their Section every **Wednesday** and note on the covering or closing pages of the Calendars (or add spare foolscap pages, if necessary). The Returns which have been delayed in the 7 previous days and enquire into the cause of their delays. They should also pick out returns due to Government or to the Comptroller and Auditor General which are due in the next 4 days ahead with a view to find out whether adequate progress has been made to ensure the submission of these returns on the due dates. As regard returns to be submitted to authorities other than Government or the Comptroller and Auditor General the Gazetted Officers should generally satisfy themselves that there is no return entailing advance commencement and that there is no likelihood of much delay occurring or persisting in the dispatch of return. This is over and above the weekly submission of the returns by the Sections to Gazetted Officers.

(3) The entries in the Calendar of Returns should be made as detailed and comprehensive as possible so that all the important items of work of the Section will find a place therein. Thus there should be due dates therein for the review of the Calendars by Gazetted Officers, Senior Deputy Accountant General and Accountants General. In the case of the big returns like Gradation List, the calendar should contain a due date for the commencement of the work as well as separate entry for the due date of completion and dispatch for the return thereby ensuring their timely commencement and completion i.e. turns which take a long time to prepare should be watched and taken up sufficiently in advance and not after the date is reached or past.

Important returns should also find a place in the Calendar or Return.
(O.O. No. 1352, dated the 22nd June 1953)

15.22.3 The Calendar of Returns of those sections which are under the charge (director Supervisory) of the Senior Deputy Accountants General and Examiner Local Audit should be submitted every month to the respective Supervision Officer. Those section which are under the direct charge for the information of the Accountant General should submit their Calendar of Returns on the 5th of every month.

(Authority : - A.G.'s order dated the 8h July 1958)

(ii) Attention in this connection is also drawn to the preceding Para. of the Office Procedure Manual enjoining daily examination of Calendar of Returns by Section Offices and weekly review by Branch Officer; this is a most important item of work.

(iii) The calendar of Returns should be submitted to the Group Officer on the 5th of each month.

15.22.4 Under the above arrangements, the due dates for returns will not be lost sight of, and Section Officers should not only see that returns are prepared in time to permit of their dispatch by the due dates.

15.22.5 All additions and alterations necessitated in sectional calendars of returns in respect of such returns as are submitted to the Accountant General/Deputy Accountant General will be promptly communicated by the Section Officer, Internal Audit Section, after approval of Accountant General.

15.22.6 The Sectional copy of the Calendar of Returns should not repeat what the monthly arrear report (Progress report) contains and every effort should be made to make the latter as complete as possible.

Calendars of Return will be preserved for 3 years.

(O.O No. 741, dated the 30th July, 1928 and O.O. No. 912, dated the 6th August, 1929)

15.22.7 All returns due from this office must be sent on the prescribed dated. Should for any reasons a return be delayed, a full explanation, if necessary, on a separate note-sheet be submitted. Merely to say that "it has been submitted to-day" or "will be issued in a day or two" as "being prepared" is no explanation of the cause of the delay. Cases of delay of

7 days or more in the despatch of returns should be explained against the item "Delay in dispatch of returns" in the monthly progress report of each section for the information of the Accountant General.

(O.O. No. 1408, dated the 14th May 1935)

15.23 Submission of returns after due dates in certain cases

The Comptroller & Auditor General has authorized the Accountant General to postpone by a few days (not more than four) the dates of submission of returns due after the Dashara Holidays, provided the receiving officers agree to such postponement. Any return due for dispatch to the Comptroller & Auditor General on a holiday may on the analogy of Note under Rule 68 of the Compilation of the Treasury Rules be sent one day (but not more than one day) late. If in any case it is found necessary to ask for permission to delay any returns rendered by this Office, to the Comptroller & Auditors General, full particulars regarding the changes of dates required and the reason which render these changes necessary should be sent forth in the application to the Comptroller & Auditor General.

(Authority: C.G.'s No. T.A.A. and A. A. and A., dated the 22nd June 1915, Dy. T.M. 362-19, dated the 13th September, 1919, Dy. T.M.36-2063.)

15.24 Progress Report.

In order to enable the Accountant General to exercise an efficient check over the state of work of the different sections of the office, monthly by report in the prescribed form should be submitted to the Trg. & Exam. Section by Section Officer/ Assistant Audit Officers of each Section through the Audit Officer-in-charge but any item peculiar to a particular Section should be entered in its proper place by the section officers/Assistant Audit Officers concerned. Trg. & Exam. Section will consolidate the monthly progress reports of the various sections and submit the consolidated report to the Accountant General for his review through the Deputy Accountant General /Senior Deputy Accountant General on the 25th of the each month.

15.25 Monthly Progress Report

15.25.1The following instructions are laid down for guidance of all concerned:-

(1) The extent of arrears or delay with explanation of the Section Officers should

MONTHLY PROGRESS / ARREAR REPORT

be recorded in the monthly progress reports in more detail.

(2) The following time Schedule may be observed for submission of monthly progress report.

Sl. NO.	Nature of Report>Returns	To whom submitted	Date of submission
1.	Sectional progress reports by section (to be sent to the Trg. & Exam. Section after approval of Sr.DAG/DAG.)	DAG/Sr.DAG	5 th of each month
2.	Consolidated report for the group by the Trg. & Exam. Section.	A.G.	25 th of the following month
3.	Consolidated monthly arrear report (Abstract of internal and External) arrears in Mondays for the whole office to be submitted by Trg. & Exam. Section.	A.G.	25 th of the following month

15.25.2 The Monthly Progress Report is to be submitted in the following format:-

15.25.3 The monthly Progress Reports in which any arrears are shown should, until the arrears are cleared, be submitted to the Gazetted Officer in charge and to the Group Officers every Monday after showing the progress made towards their clearance. If the arrears are not pulled up by the end of the next month, these should be brought forward in the next month's report under the heading "Arrears as per last report". A red ink line being drawn below such arrears to make them conspicuous. The report of the previous month should be always submitted to the Gazetted officer in charge and to the Accountant General along with the report of the next month.

15.26 Quarterly Report to the Comptroller and Auditor General showing the state of work in this office.

The Comptroller and Auditor General has instructed that the quarterly Arrear Report should reach Head quarter office strictly on the due date, which is 15th of the succeeding month to which the report relates. To adhere to the instructions of the Comptroller and Auditor General strictly, it will be necessary to prepare the quarterly arrears reports in two stages. In the first stage each group of Section will prepare its own report in the proforma prescribed by the Comptroller and Auditor General of India. These group wise reports should be sent to Trg.& Exam. Section with suitable Review Notes, duly approved by the respective Group Officers, wherein all requisite information about such items of work which constitute arrears in excess of 15 mandays should be given. In the second stage, the final consolidation of the arrear quarterly report will be made by Trg. & Exam. Section on the basis of all the reports received from various groups of sections.

To enforce strict observance of the due date for despatch of the arrear report to Comptroller & Auditor General's office, it is impressed upon all concerned that individual Section should submit their individual reports to the respective group

compiling Sections positively on the 1st of the month due and the group compiling sections in their turn will send the group wise reports to Trg.& Exam. Section on the 5th of the month due, to enable Trg.& Exam. Section to consolidate the report and dispatch the same to the CAG by the 15th the month following the quarter as under:-

Sl. No.	Nature of Report>Returns	To whom submitted	Date of submission
1.	Consolidated quarterly reports for the group alongwith an abstract of internal arrears in mandays to be submitted by the Consolidating Section.	Trg. & Exam. Section	15/4,15/7,15/10,15/1 to Hqrs.

(A)Statement I

Follow up action on Audit reports for the quarter ending _____

Sl. No.	Group	No. of Audit Reports not yet considered by PAC/COPU	No. of Paras in reports selected for examination by PAC/ COPU during the year	No. of Audit Paras in reports selected for examination by PAC/ COPU during the year	No. of Audit reports where one or more paras Action taken notes not received by the A.G.	No. of Audit paras in all outstanding reports where action taken notes not received	No. of Paras remaining to be settled after receipt by A.G.
1	2	3		4	5	6	7
1	PAC(RR)						

2	PAC(Civil)						

(B)Statement II

Follow up action on Audit reports for the quarter ending _____

Sl. No.	Group	No. of PAC/COPU reports pending receipt of action	No. of Action taken reports of PAC/COPU pending final disposal	No. of recommendation in PAC/ COPU reports pending for final settlement both in original reports of PAC/ COPU and in Action taken reports of PAC/ COPU
1	2	3	4	5
1	PAC(RR)			
2	PAC(Civil)			

(C)Report on Disciplinary cases for the quarter ending as on _____

	No. of Disciplinary Cases	No. of Major Penalty Cases	No.of Minor Penalty Cases	Number of Cases Outstanding(Agewise in months)			
				>6 & <12	>12 <18	>18 <24	>24
	1	2	3	4	5	6	7
Civil							
LAD							

(D)No. of CAT / COURT cases for the quarter ending as on _____

No. of CAT / COURT cases pending	No. of Original Cases	No. of Appeal Cases	Number of Cases Outstanding(Agewise in months)			
			>6 & <12	>12 <18	>18 <24	>24
1	2	3	4	5	6	7
Civil						
LAD						

(E) Report on non consignment of old records to the record for the quarter ending as on _____

Total accomodation in old records rooms in cubic feet : _____

Spare accomodation in old records rooms in cubic feet : _____

No. of section with records over one or a despatch to old records	No. of bundles overdue for despatch to old records	No. of Files Registers overdue for despatch to old records	Approximate additional accomodation in Cubic feet required for talling in records (Vrs. Files Registers required further preservation and overdue despatch to old records)
1	2	3	4

(F) Report on outstanding pension cases/GPF payment cases of staff of IA&AD for the quarter ending as on -----

No. of persons retires during the quarter	No of persons in whose cases pension/GPF	No. of Pension/GPF cases pending in respect of those who	Remedial Action being taken in respect of pending

		retired in earlier quarter	cases
1	2	3	4

Note : Pension covers Gratuity also

15.27 State of Work reports in Audit offices

Please refer to para. 1.16.3 & 1.16.4 of MSO (Admn) Vol. I. for details.

15.28 Examination of Register:- Registers will be frequently and carefully examined by Section Officers and not only upon the occasions on which they have to be submitted to the officer in charge. A list of the Registers to be examined, duly approved by the Gazetted Officer in charge, should be maintained in each section.

(i) In the opening page of each register, a suitable certificate of examination will be endorsed by the Section Officer after each examination. In registers, the postings in which depend on the receipt and audit of monthly accounts, the certificate will usually record the latest month's accounts received and audited. Other registers will ordinarily be posted to date of examination and the certificate of examination will be recorded accordingly.

(ii) The above rule does not apply to audit registers which frequently come before the officer, or to registers which he sees daily or weekly; but it is applicable to all other registers.

(iii) The above examination of registers will be made by the Section Officers monthly and a report showing the result of the examination should be submitted to the Branch Officer on the first day of each month for information.

(iv) The Calendar of Returns of each Section should show, this examination of registers as a duty to be performed by Section Officers monthly.

15.29 Sectional Order Books

15.58 There are separate order Books for each branch of the Office. All orders affecting the procedure of these branches will be entered in the order Book of the Section/Wing concerned, and they will also be introduced, when necessary, in the usual condensed form into the Manuals relating to each Wing as corrections.

15.30 Compliance with the procedure prescribed in this Manual

Section Officers are responsible for seeing that the procedure followed in their departments is that prescribed in this Manual and no departure there from should be allowed without special orders. They are, however, invited to suggest necessary changes for the Accountant General's approval.

15.31 Reference to Codes and Manuals

No references to M.S.O. Audit should be made in the course of correspondence with Officers, who are not supplied with that Code. The same rule applies to any other Manual, Code or Regulation which is not of general application and of which it is doubtful whether the addressee has been provided with a copy. In letters to officers, on leave who presumably have no Codes or Manuals with them to refer to, copies or extracts should invariably be given of any Article cited. These extracts may be copied in the margin of the letter or in a separate sheet.

15.32 Discontinuance of established Procedure

Any returns, etc. which have been prescribed by a former Accountant General or Officer in charge of a department, must not be discontinued without the express order of the Accountant General obtained in writing. No Section Officer has authority to discontinue or alter any office procedure prescribed by a previous Accountant General or Officer in charge without express orders issued by the Accountant General.

15.33 Disregard of rules or instruction

When an officer persistently disregards rules and instructions, special steps should be taken to bring the matter to the notice of the superior authorities.

15.33.1 Whenever it is necessary for anyone to initial any document or register, the initials must invariably be dated.

15.33.2 Gazetted Officers may at all times use their discretion as to when it is necessary to date their initials; but should be careful to see that the order is strictly observed by their subordinates.

15.34 Circular letters of general interest to be shown to Gazetted Officers returning from leave

Comptroller & Auditor General has directed that the attention of the Accountant General as well as of other officers on their return from leave should be drawn personally to circular letters of interest which have been issued to Audit Offices from his office during their absence on leave. In order to give effect to these orders, letters and circulars of general interest will be selected from the Dak by the Senior Deputy Accountant General. The Sections receiving them for final disposal will after disposal send a copy of such letters or circulars to controlling section which will keep a complete file thereof and put up the file to officers returned from leave. This item of work should be included in Calendar of Returns of controlling section.

The onus of watching that important letters are marked for the Gazetted Officers file should rest with all dealing sections. Accountant General's orders should be taken in each case.

(Authority : C.A.G's letter No. 4863-BGE/19/30, dated the 23rd December, 1930 and O.O. No. 1078, dated the 7th February, 1931 and No. 1278, dated the 1st March, 1933).

15.35 Issue of the intimation of inspection of office

The following procedure should be observed in issuing intimation for the test audit of accounts.

As soon as a tour programme has been approved by the Deputy Accountant General /Accountant General a copy of it will at once be furnished by the controlling

sections viz. SRA ,Works & RVP, OAD, Revenue I & II, RAO (EB) & Commercial to the Inspecting Officer/ Asstt. Audit Officer/ Section Officer with all necessary documents/ papers .

Audit intimation should be sent in such a manner that at least a margin of 10 working days should be left with the office to be inspected to be ready for inspection and call for records and papers from its branches or sub-offices situated at stations other than the Headquarters office.

15.36 The following rules are laid down for the guidance of the Cashier and all concerned:-.There will be a bill register in the Establishment Section in the form G.A.R 9 and no bill should be presented to the Drawing & Disbursing Officer (Audit Officer in charge Cash) for signature without this register.

i) The D.D.O. to whom a bill is submitted for signature should be careful that he passes no bills before he initials the entry in the bill register. The Section requiring the register should get it from the Estt. Sections.

ii) In the case of receipts by money orders acknowledgement will be signed by the AO. (Cash) who while signing it will see that the money has been duly entered in the Cash Book.

iii)For casual receipt in Cash a formal money receipt should be granted by AO. (Cash) after satisfying himself that the amount has been duly entered in the Cash Book.

iv) For Miscellaneous receipts, e.g, sale proceeds of old papers, old furniture etc. the sale papers furniture etc, the sale papers should be sent to the AO. (Cash) for his signature in token of the actual credit of the amounts in the Cash Book.

v) Receipts on account of pay attached should be checked by the Section Officer/ Estt. with reference to the Attachment Register.

vi) No entries need be made in the Cash Book of amounts of bill which are not received in Cash/Cheque.

vii) When advances for payment of railway freight or other contingent charges are made, a dated receipt should invariably be taken from the persons receiving the advance by the Cashier. An A.C. Bill Register will be maintained by Estt.-II Section for watching receipt of final bill and adjustment of the same for this purpose.

viii) In the bills for payment of wages of Casual Labourers and other contingent expenditure, the dates of payment to the individuals should be noted at the time of disbursement to enable the A.O. (Cash) to check the entries on this account in the Cash Book. The amount remain undisbursed from a bill should be entered in the undisbursed register in Form GAR-25 be maintained in the cash branch and payment whenever made should be attested by AO (Cash) and amount should also be entered in the cash book.

15.37 The following further instructions issued for the preparation of establishment their check after disbursement by Establishment, Admn. closing of Cash Book by the Cashier the check and supervision to be exercised by Officer-in charge of Cash.

I. Bill Section -Establishment/Admn.: -

(a) While preparing pay bills, the Establishment order book and other record showing leave, resignation, retirements, etc, should be consulted by Establishment./Admn and consequential changes without blindly copying the names from the previous month's Pay bills into bills for the current months.

(b) Any changes which occurred after the preparation of the monthly pay bills affecting the emoluments as drawn therein, should be carefully noted with a view to recover/adjust the amount drawn from the next pay bill, ect. (**Note 2, below Rule-92 of Receipt and Payment Rule**).

(c) The Statement of disbursed amount should be carefully scrutinized and it should be seen that such amounts as have remained undisbursed for more them 3 months (a shorter period can also be prescribed) are refunded to the bank. (**Note 2, below Rule-92 of Receipt and Payment Rule**).

(d) It should be checked that legally valid quittances in Form GAR-24 have been obtained in all cases at the time of cash/cheque payment that such quittances have been stamped by the Cashier "paid", and that the date of payment is invariably indicated (**Rule-92 of Receipt and Payment Rule**)

(e) The SO/AAO in-chare of bill drawing group may attest notes of arrears claims in the offices copies of the bills in relaxation of the provisions of Rule 276

of the Central Treasury Rules subject to the condition that 5 per cent of the entries are test checked by the Gazetted Officers responsible for signing the arrears bills. (Authority :-C. & A G's letter No 2690-Admn II-131-58, dated the 1st November 1958, Dy.OE.-2-G.I..94)

II Cash Section

(a) There should be analysis of the Cash shown in the Cash Book at the end of each month showing specific individual item which work up to the total amount of the balance in hand.

III Supervision by the Branch Officer-in-charge of cash.

(a) Entries made in the Cash Book regarding remittances of receipt to the accredited bank for credit into Government Account should be attested by A.O. (Cash) after verifying them with reference to the bank's receipt recorded on pay-in-slip or Challan. **(Rule-13 of Receipt & Payment Rule).**

(b) He should examine office copies of the bills to see that all payments have been correctly made and are supported by valid acquittances in case of Cash/Cheque payment which indicate the date of payment and are stamped "Paid." This check should be done cent per cent.

(c) He should see that every entry of disbursement in the Cash Book is supported by valid, acquittances before he attests it.

(d) He should ensure that a statement of undisbursed and undisbursable amount of various bill is prepared in respect of each bill and subsequent payments to the former are recorded against it. Amounts remaining undisbursed for more than 3 (three) months (a shorter period may be prescribed) should be refunded to the bank (Please See (b) (c) under "Bill" Section of the Estt. & Admn above).

(e) He should see that a detailed and complete analysis of the Cash Balance shown in the Cash Book at the end of each month is prepared and should scrutinize it carefully. He should ensure that the Cash is not retained unnecessarily for an unduly long period.

(f) He should in respect of any moneys realised in Cash, grant money receipt in proper form (**G.A.R-6**) and at the time of signing the receipt and the counterfoil satisfy himself that the amount has been properly entered in the Cash Book (Rule 22(1), of Receipt and Payment Rules 1983)

15.38 Office Cashier's Transactions

The following procedure is laid down for the guidance of the Cashier, Section Officer in charge of Admn. /Estt. Group Officer, in charge of cash and office Staff in general.

(I) Accounting of cash: On receipt of all cheques from the PAO (Au), the Cashier should at once enter them in the Cash Book as receipts of the date on which the cheque is actually received from the PAO (Au). Payment should be entered on the date of actual payment as per acquaintance in the bill register in **Form GAR-9** in column 13 or 14 or 15 as the case may be. He should also fill up (No. and Date of cheques/Bank draft) in the column 10 on receipt of cheque/Bank draft of the bill register (Form GAR-9) maintained by the Establishment /cash section with reference to the date of receipt of Cash as also the date of presentation of bill to PAO (Au). Establishment should review the bill register once a week to ensure that all the appropriate column of the bill register are complete and correctly filled in all respects and a report submitted in A.O. (Cash).

(II) Hours of Cash Business

To facilitate daily punctual closing of Cash Book by the Cashier and the daily verification of the Cash Book by the G.O- in-Charge of Cash within office hours, all Cash transaction of receipts and payments should be stopped at 2.00 P.M. on all working days. In case of emergent payment for which orders of Sr. D.A.G. /D.A.G. should be taken by the Audit Officer of the cash.

(Authority : O.O. No. AO (OE)-814, dated 9/2/1971.)

(III) Daily closing of Cash Book: The Cash Book should be closed every day. A 'Nil' closing should be made even if there is no transaction that day neither the Cashier nor the Audit Officer should go home on that day without such closing. The Cash Book after

closing should be submitted the A.O. in charge of Cash every day in the evening along with the Cash in his custody. The Audit Officer (Cash) will sort out the book balance and verify the physical cash balance and record a certificate of verification in Cash Book under his signature.

The officer-in-charge of Cash should also see that the box in which the Cash is kept is properly locked and put in the Chest. The key of the counter lock of the Chest will remain with G.O. in charge of Cash Book he should at once take action for its adjustment or recovery from the persons concerned.

(IV) (a) Acquittance, challans and other records of Cash transactions should be properly filed in separate guard files chronologically by date for each Class of records so that they may be available readily at the time of check.

(O.O. No. 1417 (H.A.), dated the 12th Octobr, 1953).

(b) Keeping in view the prevailing and order situation in the town it was decided that the cashier whenever goes to take the cash from the Bank would go in the Staff car with a police escort regardless of the amount to be brought from the bank.

(c) It was also decided that the payments pertaining to advance or withdrawal from the G.P. Fund H.B.A. would be made by account payee cheque only.

(d) The officials will open bank account for receiving their salary through bank.

(e) The DAG /Admn has decided that all payment of advance with drawal from GPF Account may be made through Cheque only. No request for payment in cash may be entertained. The payment through bank account may however continue.

15.38.1 An account of undisbursed amount of a bill should be kept in **Form G.A.R. 25** Entries of the total and particular amounts of undisbursed pay and allowances a may be made against each bill serially, and subsequent payments thereof entered in the appropriate columns of the Register and the cash book, each entry being attested by

amounts remaining undisbursed for three month should be prepared to ensure their refund.

15.39 Surprise check of the Cashier's Cash Book

A surprise check of the Cash balance will be made by the any Sr. D.A.G./DAG once a month as would be directed by A.G.

15.40 Internal Audit of Office Cash Bill Group

In order to exercise better control over cash, there should be a concurrent check of all the entries in the cash book by a selected Assistant Audit Officer/SO, other than the one in charge of the drawal of bill, a daily verification of the closing cash balance by the officer in charge, of cash, a half yearly test check of the cash account by the Internal Test Audit Party/ co-ordination section and monthly surprise check of the cash balance by one of the Sr. D.A.G./DAG. Accountant General of the office should , at regular intervals satisfy himself that the system of supervision, as prescribed in authorised codes or special orders, is observed properly and should remedy speedily the defects noticed, if any.

(Authority: Para – 1.24.1 of CAG 's MSO (Admn), Vol. I)