

CHAPTER-XVIII

CODES AND MANUALS

18.1 Orders relating to Manuals

18.1.1 Each controlling section is responsible for bringing on to its Manual the orders contained in letters which are received in the office which require to be brought into a Manual.

18.1.2 Gazetted officers will note Manual o such letters when they see them in the Dak and Section Officer/A.A.O. will be required to bring to notice any letter in which the Gazetted

Officer has apparently omitted to make such a note.

18.1.3 Before such a letter is filed a draft correction should be prepared and put to the Sr. DAG/DAG concerned for his approval. No correction should be approved by an officer below the rank of Deputy Accountant General. Draft corrections after preparation should be entered in the Register of Manual of correctness. The Register of corrections should be put up to the Accountant General periodically (viz in March, June, September and December) for his perusal, and approval of corrections.

(A.G.'s order dated the 19th August 1958 on the Inspection Note NO. 55 received from G.A.I. section)

18.1.4 (a) No file orders should be carried out on a letter on which the work 'Manual' is inscribed unless it is certified that the necessary correction has been drafted and entered in the Register.

(b) Every correction list to the Account Codes should be scrutinized by the Auditor responsible for the Departmental Accounts and Audit Manuals who should record a certificate to the effect that he has carefully examined the list of corrections and satisfied himself as to the consequential alteration to be made in the concerned Manual. Section Officer/A.A.O., Admn. Section should also generally satisfy himself that this has been done.

(D.A.G.'s order dated the 19th March, 1918 in the August Treasury Inspection case for 1917-18)

18.2 The Book containing the corrections should be made over on the 18th of every month to the Admn Section after approval of the draft corrections by the Accountant General. The fair typed copies will be carefully examined by the S.O/A.A.O. of the section and dispatched to the Manager Government of India Press Calcutta, on the 25th of each month over the signature of the Accountant General. If, however the list of corrections in any month is very small, orders of the Accountant General should be obtained to postpone its issue till the next list falls due.

(Office order no.694 dated the 4th May 1928 and Auditor General's letter No. 716 Code 100-31 dated the 10th November 1931. Dy. T.M. 6-1-1606 and 814 Code/90-31 dated the December 1931. Dy T.M. 6-1-1732)

18.3 The following instructions should be borne in mind in putting up Manual corrections:- The orders should be read carefully and the essential points should first be ascertained. Then these should be put in the briefest words possible, using the phraseology of the orders without alteration in matters which are directly relevant for audit but omitting all honorific or complementary expressions and any matter which is essentially administrative.

Recognized abbreviations may be used such as F.R. for Fundamental Rules, F.D. for Finance Department of the Local Government, L.G. for Local Government, G.I. for Government of India, S.O.s for Section Officer, A.A.O. for Assistant Audit Officer, A.O. for Audit Officer etc.

The Number and Dates including the diary number of the letters communicating the order should be quoted at the end in brackets.

In editing the Manual correction as put up by the Auditors and Section Officers/Assistant Audit Officer are expected to see that the above instructions have been complied with corrections should be put up for approval as soon as they are prepared, they should not be allowed not be allowed to accumulate.

(O.O. No. 1046 dated 30th August 1930)

18.4 Indents for and Distribution of Regulations, codes and Manuals

The following procedure should be observed in indenting for and distributing the various Code and Manuals and their correction slips required for use in this office.

Controlling Section will take the orders of the Accountant General in each case as to how many copies of a publication should be indented for and how they should be distributed in the office before placing the necessary indent. On receipt of the books they will be distributed by the Controlling Section, in accordance with the distribution list through a register maintained in that section. A similar register will also be maintained in each section showing the receipt and distribution of the books and correction slips supplied to the section.

The register maintained in the Controlling Section should clearly show the number of copies of each publication and correction thereof received, the number distributed and the balance in stock after distribution. The balance in stock will be verified quarterly for the Section Officer/A.A.O., Controlling Section and the register will be submitted half yearly to the gazetted officer in charge of the Controlling Section and to the Accountant General once a year in March for inspection.

The librarian will maintain a catalogue showing separately the priced publications including office Manuals and the unpriced publication in the library. The SO/AAO, Controlling Section will see that this catalogue is always kept up to date. No book will be issued to Sections from the office library except on a proper requisition. The librarian will see that the books supplied by him on requisition are promptly returned to him. Delay in returning books will be brought to the notice of the S.O./A.A.O., Controlling Section by the Librarian and to the gazetted officer-in-charge of the Controlling Section, if necessary, by the former.

The Register maintained in each of the other sections will be similarly kept on a systematic basis and submitted to the gazetted officer-in-charge of the Section quarterly for inspection.

(O.O. No. 890 dated 6th June 1929)

Note :- All Sections should maintain the register prescribed above and should submit it to the gazetted officer for inspection on the 5th of October, January, April and July every year.

The dates should be noted in the Sectional Calendar or Returns and the Branch Officer should see that the register is submitted to them on due date.

While scrutinizing the register they should particularly see that all books supplied by the Controlling Section have entered in the Register. They should also take appropriate action for loss of books, if any.

(O.O. No. 1594 dated the 25th September 1954)

18.5 Supply of Code Books etc. to the prospective candidates for the S.O.G. Examination and R.AO Exam

18.5.1 The first copy of a code or Manual or other books of reference is to be issued to an auditor at the concession price or free gazetted officer, SOG candidate.

Second or further copies, if asked for each be given only at double the market price, and no reduction will be made in respect of the price of the copy or copies already purchased

(Authority: CAG's letter No. 1584 G.E. II/KW-452-51 dated 29.5.1952, O.O. No. 1169TM dated 13.6.1952.)

18.6 Supply of Departmental codes etc, to Section Officer/Asstt. Audit Officer/ Audit Officer

As a measure of economy the supply of personal copies of codes to Section Officer/Asstt. Audit Officer/ Audit Officer will be made as shown below:-

(i) Codes issued by the Government of India and the Auditor General:

(a) The MSO (Audit), Account Code, Central Government compilation of General Financial Rules and Fundamental Rules will be supplied to all Gazetted Officer and Section Officer.

(b) Other code, such as P.W.D. code, GPF Rules and CSR will be supplied to Accountant General and Sr. DAG/DAG and to other Gazetted Officer and Section Officer in charge of section in which matter relating to these codes are dealt with.

(ii) Codes issued by the controller of the Currency:-

The Resources manual and Government security Manual will also be distributed on the above principle.

(iii) Codes issued by the State Government.

The Jharkhand Treasury Code, the Jharkhand Financial Rules and Service Codes will be supplied to all Gazetted Officer and Sectional Officer. The Supplementary Rules, Budget manual and Five Years plan of State Government will be supplied to the A.G./ Sr. DAG/DAG and to the Gazetted Officer and Section Officer in charge of the Section concerned.

(iv) Manual issued by the Accountant General:

The Departmental Audit manual and Departmental Account manual will be supplied to all Gazetted Officers and the Section Officers. Other Sectional Manuals will be supplied to Accountant General, Sr. DAG/DAG and to the Gazetted Officer and Section Officer in charge of the Section concerned.

(O.O. No. 1080, dated 14.2.1951)

18.7 Supply of copies of Manual to the Comptroller and Auditor General.

One copy of the Manuals and all financial rules and orders issued in the form of codes, Manuals or standing regulations by the Ministries/Departments of the State Government, as soon as they are reprinted or revised should invariably be sent to the Comptroller and Auditor General for his office library.

N.B. In case where later editions have published, only the latest editions need be sent.

(Vide C.A.G.'s letter No.72-Rec. 22-54 dated the 9th April 1954 read with his letter no. 53-Rec/22-52, dated the 6th February 1952)

18.8 Supply of codes etc. to audit section and to assistants and posting of correction slips etc.

(1) In order that each audit section may be self-contained in respect of codes required for reference, one set of books will be supplied to the section without any regard to the No. of man posted there.

(2) Section Officer/A.A.O. will be responsible for arranging for the posting of correction in each book and will maintain register showing :

(a) Correction slips received from time to time numbered serially.

(b) Issue by serial numbers to assistant who will acknowledge receipt before posting the corrections.

(3) All assistants posting such corrections will note and initial the posting of each list of corrections on the last page of each page of each code concerned. Section Officers/AAOs will refer to these certificates and make an occasional detailed check.

(4) The Sectional copies of the codes will on no account be taken out of the Section and Section Officer/A.A.O. of Sections will be responsible for their custody.

(5) Procedure to be followed in respect of codes supplied to assistants at concessional rates in accordance with **Para 2.8 to 2.12 of the C.A.G.' M.S.O. (Admn) Vol. I:**

- (a) In the first week of April each year Record & General Section will circulate a note-sheet in all the sections calling for requisition for books to be supplied at concessional rates. Bonafide assistants, preparing for the S.O.G or Departmental examinations for auditor will send their requisition to Record & General Section .
- (b) On receipt of requisition a list will be compiled in Record & General Section showing the names of assistants who require books with the names of books they required. On the basis of this list a consolidated indent will be placed with the manager of Publication. After indent has been issued the Record & General Section will watch the receipt of the books mentioned there in.
- (c) On the receipt of the books and correction slips, the Record & General Section will make out a list showing the name of the indentors and total amount to be relised from each indentor and hand it over to the cashier and obtain a receipt from him. Record & General will supply the books to him on the basis of such receipt taking his acknowledgement in col. 2 of the Register mentioned in clause (d) below.
- (d) An account in the name of each paying assistant will be maintained in the following form by the Record & General Section . This Register should be submitted to the Branch Officer (R&G) immediately after the sale of book in completed.
- (e) The cost of the books and correction slips purchased including incidental charges will, in the first instance, be met from office contingencies, recoveries made from assistants being later adjusted in reduction of expenditure.

(A.G.'s order dated 28.6.1954 in the file T.M. 37-156(B))

(f) The half yearly physical verification of code books supplied to the prospective candidates for SOG and departmental examination is not necessary. A proper record of code books supplied at consensual rate.

(CAG letter No. 2107 Admn II/188-58 dated 1.9.1958 Dy Record 25.1.1936)

18.9 Distribution of correction slips by Admn Section.

All correction slips to codes and Regulation received in the O&M Section will be distributed in office with the least possible delay. One copy of each important correction will be sent as soon as received to the Section Officer/Asstt. Audit Officer Controlling Section for review. In this copy the SO/A.A.O. Controlling Section will certify that all previous corrections relate, have been duly distributed in the office. The Controlling Section will also take immediate steps to obtain all correction slips which should have not been received.

(O.O. No. 628 dated 1.2.1928)

18.10 Pasting of correction slips in the Gazetted Officer Books.

Copies of correction slips to the books supplied to the Accountant General and all Gazetted Officer shall be pasted by the PA and Auditor of the Admn Section respectively as soon as possible after their receipt.

18.11 Free supply of publications of this office to outside offices

The supply is to be made as per instructions contained in **paras 2.13 & 2.14 of the M.S.O. (Admn) Vol.I**

18.12 Free supply of Comptroller and Auditor General's publications

Code corrections to the publication of the C&AG will be supplied to this office free of cost to the same extent as the number of copies of such publications have been purchased. In regard to the publications themselves, step will in future be taken to ascertain the definite number of copies required whenever a new or revised publication of the C&AG is ready for printing and to authorize the free issue of such publications accordingly. As for the free issue of any of the existing compilations which may be required to supplement the existing number, applications should be made to the C&AG for issue of requisite authority to the Comptroller and Auditor General for issue of

Central Publication Branch, Calcutta, Such request must to be addressed to the C&AG in each case through the Head of the Department requiring the supply specifying the numbers or number of copies of the books in Question already in use and the circumstances justifying the proposed increase in that number.

(Auditor General's Nos. 266-Code/30-31 dated the 2nd Mat 1931. Dy T.M. 37-156 (d)-505 and T-650-Code/30-31 dated the 18th July 1931 Dy. T.M. 37-156 (d) 1254)

18.13 Requisitions for supply of the Publications of the Government of India

The Government of India, Finance Department have authorized the free supply of the publications noted below, as well as of the correction slips thereto from time to time, to the non-paying departments of the Government of India and their attached and subordinate offices –

- (1) Budget Volume
- (2) Fundamental Rules
- (3) Supplementary Rules
- (4) C.S.R. and Appendice
- (5) Book of Financial Power
- (6) Simla Allowance Code

They have also ruled that requisitions for such supplies should be sent to the Central Publication Branch through the Administrative Department of the Government of India concerned and that such requisition should be closely scrutinized to reduce the requirements to the minimum. Future requisitions for any of these publications required by this office should, therefore, be submitted to the Comptroller and Auditor General's Office for necessary scrutiny before transmissions to the Finance Department. In view of the importance of effective economy the Comptroller and Auditor General trusts that all requisitions coming up to his office will receive the personal attention of the Accountant General.

(Authority : Auditor General's No.439-Rec/K.W. 33-31 dated the 17th November 1931 Dy. T.M.37-156 (d) 1636)

18.14 Translation of training materials and printing in digilet form

The committee has recommended that immediate steps should be taken to translate the training materials in use in the training institutes of Ministries/Departments, undertakings institutes of Ministries/Departments, undertakings and other Autonomous organization etc. and the work should be completed within next 3 years by formulating time bound programme.

- (1) Bilingual preparation of codes, manuals, form and amendments thereof as well as their printing publication and distribution.

18.14.1 Preparation and amendment in bilingual form:

Arrangement should be made for the preparation of Hindi and English texts of all codes / manual from other procedural literature simultaneously. Amendments made in them from time to time should also be got translated side by side.

Printing and publication in digilet form codes/manual and forms which have already translated and those which are yet to be translated, should be printed/published in bilingual form soon after their Hindi translation is made available. If deemed necessary to avoid delay in their printing, they may be got printed from private presses. If there is violation of this rule at any place or level it should be viewed seriously.

(Authority: Committee of Parliament on official language Resolution No.1/20012/1/87OL (A-I) dated 30th December 1988 and CAG's endt. No. 156/HA/9-87-KW dated 10th March 1989).

