

CHAPTER-XX
MISCELLANEOUS

20.1 The state Emblem of India

In exercise of the powers conferred by Section 11 of the State Emblem of India (Prohibition of Improper Use) Act, 2005 (50 of 2005), the Central Government hereby makes the following rules regulating the use of the State Emblem of India in official seal and on stationery and its design, namely:-

1. Short title, extent application and commencement:-

- (i) These rules may be called the State Emblem of India (Regulation of Use) Rules, 2007.
- (ii) It extends to the whole of India and also to the Citizens of India outside India.
- (iii) They shall come into force on the date of their publication in the official Gazette.

2. Definitions: - In these rules unless the context otherwise requires-

- (a) “Act” means the state Emblem of India (Prohibition of improper Use) Act, 2005(50 of 2005);
- (b) “Emblem” means the state Emblem of India as defined in clause (b) of Section 2 of the Act;

As per Section 2 (b) of State Emblem of India (Prohibition of Improper Use) Act, 2005-(50 of 2005) **“Emblem” means** the State Emblem of India as described and specified in the Schedule to be used as an official seal of the Government.

Description and Design:- The State Emblem of India is an adaptation from the Sarnath Lion Capital of Asoka which is preserved in the Sarnath Museum. The Lion Capital has four lions mounted back to back on a circular abacus. The frieze of the abacus is adorned with sculptures in high relief of an elephant, a galloping horse, a bull and a lion separated by intervening Dharma Chakras. The abacus rests on a bell-shaped lotus.

The profile of the Lion Capital showing three lions mounted on the abacus with a Dharma Chakra in the centre, a bull on the right and a galloping horse on the left, and

outlines of Dharma Chakras on the extreme right and left has been adopted as the State Emblem of India. The Bell-shaped lotus has been omitted.

The motto “Satyameva Jayeta”-Truth alone triumphs-Written in Devanagari script below the profile of the lion Capital is part of the State Emblem of India.

(c) "Schedule" means a Schedule appended to these rules;

(d) “State Government” in relation to a Union territory means the Administrator of that Union territory appointed by the President under article 239 of the Constitution.

20.1.1 The relevant Rules of the State Emblem of India (Regulation of Use), Rules, 2007 as applicable to this office are reproduced below:-

Rule-3	Design of the Official seal	(i)The design of the official seal shall have the emblem enclosed in an oval or round frame. (ii) The name of the office shall appear between the inner and outer rims of the frame. (iii) The abbreviated form of name of the office may be inscribed where it is not possible to accommodate the name in full.
Rule- 5	Use in official seals	The use of the emblem in official seal shall be restricted to the authorities specified in Schedule 1 (i.e. Sl. No. vii of Schedule1). <u>Sl. No. vii of Schedule 1:</u> - the Comptroller and Auditor General of India, the office and officers of the CAG of India. Thereby, It means and includes the officers of this office (under CAG of India) also which may use the emblem.
Rule- 6	Use on Stationery	(i) The use of the emblem on official or demi-Official Stationery shall be restricted to the authorities

		<p>specified in the Schedule I i.e (vii) of Schedule I includes the CAG of India, office and the officers of CAG of India.</p> <p>(ii) The emblem, when printed or embossed on official or demi-official stationery, shall appear prominently on the middle of the top of such stationery.</p>
Rule- 8	Display on public building	Not concerned with this office as it has no building of its own.
Rule- 9	Use for various other purposes	<p>As specified in Schedule III, Emblem may be used to this office for the following purposes:-</p> <p>(i) Official publications;</p> <p>(ii) Official advertisements, banners, pamphlets, boards, etc;</p> <p>(iii) Identity Card;</p> <p>(iv) Websites of the office;</p>
Rule- 10	Restriction on the use of the emblem	<p><u>Serial no. (1), (2), (3), (4) of Para no. 10 .</u></p> <p>Para.(1) No person (including former functionaries of the Government, like, former Ministers, former Member of parliament, former Members of legislative Assemblies, former judges and retired Government officials), other than those authorized under these rules, shall use the emblem in any manner.</p> <p>Para. (2) No Commission or Committee, Public Sector Undertaking, Bank, Municipal council, Panchayat Raj Institution,, Parishad, non-government organization, university, other than those authorized under these rules, shall use the emblem in any manner.</p> <p>Para. (3) No association or body of persons, whether incorporated or not, shall use the emblem on their letter-heads, brochures, seals, crests, badges, house</p>

		<p>flags or for any other purpose in any manner.</p> <p>Para. (4) The stationery including letter-heads, visiting cards and greetings cards, with emblem printed or embossed on it, shall not bear words, like Advocate, Editor, Chartered Accountant with the name of the person authorised to use the emblem under these rules on the stationery.</p>
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(Authority: GSR 643(E) Ministry of Home Affairs, Notification- 4.10.2007, & letter No. 13/8/2007-Public dated 22.11.2007 received with CAG's letter No. 151-Audit (Rules)/46-2007 dated 26.12.2007.)

20.2 Printing

The rules regarding printing indent and Supply of Forms etc. usually required by this office are contained in the pamphlet entitled "Rules for Printing and Binding" issued by the Govt. of India.

20.3 Powers of Printing at State Govt. Press

The Accountant General has been authorised to get his printing works executed at State Govt. Presses.

As regards printing through State Government the power delegated vide ministry of Works, Housing and Supply O.M. No. S&P II-43 (24)/58 Dated 19.9.60 will be exercised with reference to his financial powers.

(Authority- G.I.Ministry of Works. Housing and Supply. New Delhi No. S&PII-43 (24)-58, dated the 19th September 1960 received with C.A. G's letter No. 1923Admn. II/325-60, dated the 24th October 1960 and C. A. G's letter No. 1277-NGE 1/40-75, dated the 9th May 1975)

20.4 Publication

The instructions contained in **Para. 2.1 to 2.7 of CAG's MSO (Admn) Vol. I.** in respect of all publications issued may please be referred to.

20.5 Printed forms

The forms in general use in the office will be kept in the Record & General Section, in which a register will be maintained, showing their receipts and issue (the forms in use by other sections being kept in the sections concerned). This register is balanced from time to time and the Section Officer sees that the forms have been used economically and that there has not been any waste.

20.5.1 Forms in general use will be issued by Record & General Section on indents received monthly from Sections, i.e. on the 25th of each month, Section Officer should see that the indents are sufficient to meet their requirements for the period. Should, however the consumption in any particular month be exceptionally high and the supply run short the Record & General Section will issue the forms on an indent supported by a Certificate from the Section Officer concerned with A.O's./Sr. A.O's. approval to the effect that the forms have been exhausted owing to unusually heavy consumption during the month and are urgently required.

20.5.2 Each Section will send the indent for their own forms to Record & General Section by the 20th of October each year. The latter will consolidate them and send one indent for the entire office to the Deputy Controller, Forms, Calcutta, on the 1st November each year. Sectional indents should be prepared on printed forms supplied by the Record & General Section. No supplementary indent should be sent to the Press without the special orders of the Accountant General. On receipt of the forms, Record & General Section will distribute them to the Section concerned where the Sectional forms will be stocked as heretofore.

20.6 Wastage of Obsolete Forms

Forms which are not in use in this Office should not be treated as waste paper as soon as they become obsolete, such forms will be returned to Record & General Section

by the Section Officer as soon as they become obsolete. Section Officer Record & General Section, will then consider whether it will be advisable to dispatch them either to the Section Officer, Stationery and Printing, or to some other office in which they are not obsolete. If they are obsolete everywhere they may be treated as waste, paper but not otherwise.

(O.O. No. 1099, dated the 20th May, 1931)

20.7 Stationery

The rules regarding receipt, custody and supply of the Stationery will be found in Chapter 'V' of the Record Manual. In forwarding their indents, Section Officers should show the strength of their sections and made indents strictly in accordance with the sanctioned scale. Any deviation will lead to delay in supply.

20.8 Advertisements to Newspapers

Advertisements to Newspapers should only be sent under direct orders of the Accountant General himself and not otherwise.

Cases have, from time to time, occurred in which officers, on seeing articles containing incorrect or unfair accounts of their activities published in the press, have taken up the matter direct with the editors of the Newspapers concerned. As such action is liable to involve the office concerned in a press controversy, which may in certain cases lead to unfortunate results for its own work and for Government relations with the press generally, it has been requested by the Government of India that the Public/Principal Information officer may be consulted whenever it is desired to take up matters of this kind with the press. The Public/Principal Information officer can usually secure publication of rectifications without involving the office in a direct controversy with a Newspaper such references by Audit Officers should be made through the Comptroller and Auditor General.

(Authority: Government of India Home Department Memo. No. 39-2/41. Political-(i), dated the 5th April 1941 received with Auditor General's No. 683-NGE/119-41 dated the 29th April 1941. Dy. TM-237 and Auditor General's No. 1184-NGE/119, dated the 1st August 1941, Dy. T.M.-37-5333).

20.9 Central Government Health Scheme (CGHS)

Consequent upon the shifting of Administrative & Budgetary control of CGHS, Ranchi to Ministry of Health & Family Welfare, New Delhi, the following procedure for preparation of individual card, New Card, Surrender/Cancellation of Identity Card or individual card, Loss of Identity Card, and change of dispensaries is to be adopted by the concerned department of the CGHS, beneficiary.

20.9.1 Contribution:

A compulsory monthly contribution on a graded scale is levied on all entitled classes of Government servants/pensioners as indicated below:

Pay range (Rs.)	Pension/Family Pension (Rs.)	Rate of monthly contribution(Rs.)
Up to 3,000	Up to 1,500	15
From 3,001 to 6,000	1,501 to 3,000	40
From 6,001 to 10,000	3,001 to 5,000	70
From 10,001 to 15,000	5,001 to 7,500	100
From 15,001 and above	7,501 and above	150

(Authority: No. S-11011/18/99-Desk-1/CGHS(P) dated 3.7.2000, received with CAG's letter No. 21-Audit(Rules)/25-2003/IV(14) dated 10.3.2004)

20.9.2 Recovery of contributions under various circumstances:-The contributions are charged on the basis of pay for the day of the first appointment. If the appointment takes place within the first 15 days of a month, the recovery of contribution is to be made for the full month. Otherwise no contribution is recoverable for that month.

20.9.3 Where husband and wife are employed in Central Government:

(i) When both husband and wife are Central Government servants, the contribution will be recovered from the beneficiary whose pay is higher.

(ii) **Transfer-** If the transfer to a place covered by the Scheme takes place within the first fifteen days of a month, the recovery of contribution is to be made for the full month. Otherwise the contribution is not recoverable for that month.

If the transfer outside the Scheme occurs after the 15th of the month, the recovery for the full month shall be made while in the case of transfer occurring from an earlier date, the recovery for that month shall be waived.

In case of temporary transfer out of the station covered by the Scheme for a period not exceeding 180 days, the family of the Government servant will continue to enjoy the benefits of the Scheme if he/she makes an express wish to continue the contribution by pre-payment.

(iii) Leave:- The recovery of contribution is effected through monthly salary bills. It is recoverable during the period of duty, suspension and leave of all kinds (other than E OL) not exceeding 4 months. In respect of leave exceeding 4 months the employee has the option not to pay the contribution in which case the facility under the scheme will not be available to him and their family members.

In case of leave exceeding four months or extraordinary leave, the Government servants shall be treated as on temporary transfer and shall be given the option to contribute or otherwise. The contribution in such cases will be recovered in advance.

Beneficiaries, other than serving employees will have to deposit contributions for 6 months in advance with the concerned Pay and Accounts Officer.

(iv) Retirement- Full contribution is recovered if the retirement occurs during the last 15 days of the month and the recovery is waived if it occurs during the first 15 days of the month. If a retiring Government servant wishes to continue to avail the benefits of this Scheme up to a period of one month from the date of retirement for self/family who is actually receiving treatment on the date of retirement, the contribution will be recovered in cash in advance.

(v) Suspension- During the period of suspension, contributions are recoverable on the basis of the subsistence allowance. If the period of suspension is ultimately regularized as duty/leave, the difference in contribution will be recovered.

(Authority: O.M. No. S. 14025/36/93-MS dated 17.8.1999. Chapter -37 of Swamy's complete Manual of Establishment & Administration , Edition-2003)

20.9.4 Preparation of individual card

The office may requisition for blank individual card and on the basis of information provided by the officials individual card should be issued to the officials and their eligible family members duly signed by the competent authority.

20.9.5 Preparation of new card

The office will process for preparation of new card under intimation to the O/o the Joint Director. The complete Index Card in duplicate along with attested photographs of the eligible family member should be sent to the O/o the Joint Director for information and necessary entries in the records.

20.9.6 Surrender/Cancellation of card

The CGHS card should be surrendered to the concerned department at the time of retirement/resignation/transfer on being relieved from the department/office. An information regarding surrender/cancellation of card should be made by the concerned department to the concerned CMO I/C of the dispensary.

20.9.7 Loss of identity card/individual card

In case of loss of card (identity card/Individual card), the beneficiary should lodge a complain with the Police and also report the matter to the CMO I/C of the dispensary concerned and to Join Director, CGHS Ranchi.

A duplicate card shall be issued if the original card is lost, by the authority who had issued the original card, on receipt of an application in this respect along with followings documents.

- (a) Copy of FIR from Police Station
- (b) Copy of complaint lodge with the police about the loss of card.
- (c) Charges of issue of duplicate card by way of a Postal Order/DD favouring PAO, 2 CGHS, Ministry of Health & Family Welfare, Kolkatta for a sum of Rs 5 /- for the first loss) or Rs 7 /- (for the second loss) or Rs 10 /- (for third and subsequent loss) for identity card and Rs 15 /- for individual card.

20.9.8 Change of Dispensary

- (i) Change of dispensary is permissible only if the beneficiary changes his residence to a place which is served by another dispensary.
- (ii) When there is a change of residence involving change of dispensary, the employee concerned shall apply in prescribed form (in duplicate) to the card issuing Authority together with CGHS Identity card/Individual card. The issuing Authority shall make entry in the Identity card/Individual card and Index Card and attest the same in the appropriate column.
- (iii) The employees shall submit the two forms to the Medical Officer in charge of the old dispensary who all make entry in his records and hand over the Index card to the employee with the direction that the same may be submitted to the Medical Officer in charge of new dispensary.

(Authority : Circular No. CGHS/Card & Pen/2006-07/27, dated: 21.04.2006,O/o the Joint Director, CGHS, Kantatoli, Ranchi)

20.10 Central Government Employees group Insurance Scheme.

(i) **Scope-**The Central Government Employees group Insurance Scheme, 1980 which is compulsory to all the Central Government employees, provides at a low cost and on contributory and self-financing basis, the twin benefits of an Insurance Cover to help their families in the event of death in service and lump sum payment to augment their resources on retirement.

(ii) **Insurance and savings Funds-** A portion of the subscription is credited to the Insurance Fund and the other portion to the Savings Fund which earns interest at the prescribed rate compounded quarterly. The apportionment is at 30 % to Insurance Fund and 70 % to Savings Fund with effect from 1-1-1988 at the assumed mortality rate of 3.60 per thousand per annum.

(iii) **Membership-**Employees are enrolled as members of the scheme only from 1st January every year. If an employee enters service on or after 2nd January in any year, he is enrolled as a member only from 1st January of the next year. From the actual date of

appointment to 31st December, he will be entitled only to Insurance Cover-**Paras. 4.3 & 6 of Swamy's Compilation on Group Insurance Schemes.**

NOTE-Re-employed Defence personnel availing of the extended Insurance Cover under the Group Insurance Scheme applicable to the members of the Armed Forces shall not be admitted to this Scheme until expiry of the extended Insurance Cover.

(iv) Monthly subscription and amount of Insurance cover:

A Group 'D' employee will subscribe for one unit, a Group 'C' employee for two units, a Group 'B' employee for four units and a Group 'A' employee for eight units. The present rate of subscription for a member of the 'Scheme' who opts out the 'Scheme' is of Rs. 15 per unit p.m. Thus the rate of subscription for the 'Scheme' shall be Rs. 15, Rs. 30 Rs.,60 and Rs. 120 p.m. for Group 'D', 'C' , 'B' and 'A' employees respectively as under:-.

Group to which the employee belongs	subscription		
	Rate of subscription		Amount of Insurance Cover Rs.
	Before enrolment as a member Rs.	After enrolment as a member Rs.	
'A'	40	120	1,20,000
'B'	20	60	60,000
'C'	10	30	30,000
'D'	5	15	15,000

The Group to which an employee belongs will be determined with reference to the post held by him on a regular basis on the 1st January.

(v). Promotion during the year – On regular promotion of a member to a higher group after the 1st January in any year, his subscription will be raised only from the 1st January of the next year. As for example, a Group 'C' employee is promoted to Group 'B' on 2-1-2001. His subscription and Insurance Cover will be raised to Rs. 60 p.m. and Rs.

60,000 respectively from January, 2002. Once an employee is admitted to the higher group, his subscription and Insurance Cover will continue to be at the same rate, even if he is subsequently reverted to the lower group for any reason.- Paras. 5.3 & 5.4. of Swamy's Compilation on Group Insurance Schemes.

(vi). Recovery of subscription for a month:- Recovery of subscription for a month will be effected from the pay for that month, i.e., for January, from the pay for January payable on the last day of January.

(Authority: Swamy's Complete Manual on Establishment and Administration, chapter 36, Edition 2003.)

20.11 Rules for the Display of the National Flag of India

Whenever the flag is flown, it should occupy the position of honour and distinction. No advertisements would be attached to the pole from which the flag is flown and it would not be flown simultaneously with other flags.

20.12 Orders relating to the National Anthem of India:

The Composition consisting of the words and music of the first stanza of the late poet Rabindra Nath Tagore's song known as Jana Gana Mana is the National Anthem of India. It reads as follows :-

Jana-gana-man-adhinayaka jaya he,
Bharat-Bhagya-Vidhata.
Punjab-Sindhu-Gujarata-Maratha,
Dravida-Utkala-Vanga,
Vindhya-Himachal-Umuna-Ganga,
Uchhaal-Jaladhi-Turanga,
Tava-sub-name-jage, tava-subha asisamange,
Gaye-tava-jaya-gatha,
Jana-gana-mangala-dayka-jaya-he,
Bharat-bhagya-vidhata,
Jaya he, Jaya he, Jaya, he,
Jaya, Jaya, Jaya, Jaya, he.

The above is full version of the Anthem and its playing time is approximately 52 seconds.

(2) A short version consisting of the first and last lines of the National Anthem is also played on certain occasions. It reads as follows :-

Jana-gana-mana-adhinayaka jaya he,

Bharata-Bhagya-vidhata,

Jaya he, Jaya he, Jaya he,

Jaya, Jaya, Jaya, Jaya he.

Playing time of the short version is about 20 second.

20.12.1 On all occasions when the National Anthem is sung, the full version shall be recited.

The Anthem may be sung on occasions which, although not strictly ceremonial are nevertheless invested with significance because of the presence of Ministers etc. The singing of Anthem on such occasions (with or without the accompaniment of an instrument) is desirable.

20.12.2 Whenever the Anthem is sung or played, the audience shall stand to attention. However, when in the course of a newsreel or documentary the Anthem is played as a part of the film, it is not expected of the audience to stand as standing is bound to interrupt the exhibition of the film and would create disorder and confusion rather than add to the dignity of the Anthem.

As in the case of the flying of the National Flag, it has been left to the good sense of the people not to indulge in indiscriminate singing or playing of the Anthem.

(Authority: G.I. Min. of Home Affairs, letter No. 14/3/63-pub. II, date 20.1.1965)

20.13 Closing of Offices on the death of high dignitaries

The existing instructions regarding closure of offices and Industrial establishments of the Government and declaring public holidays under the Negotiable Instruments Act 1881. on the death of high dignitaries have been reviewed keeping in view the need for minimising the interruption in the transaction of Government work and

loss of production in industrial establishment, which result from such closures. A set of revised instructions to be observed on such occasions in future is attached.

In the event of the death of any dignitary of a State or Union Territory, the Government or Administration concerned will take its own decisions for the closure of its offices. The offices and industrial establishments of the Central Government are not required to follow suit in such cases, but in the event of the death of a Governor or a Chief Minister of a State, such offices (but not industrial establishments) should be closed in accordance with the enclosed instructions to enable the Officers and Staff to pay homage to the deceased dignitary or to attend the funeral.

20.14. Instructions regarding closure of Government offices and industrial establishments in the event of the death of high dignitaries.

20.14.1 General Instructions

1. President-In the event of the death of the President:-

- (1) all offices of the Central Government will be closed throughout India on the day on which death occurs;
- (2) on the day of the funeral.
 - (a) all offices of the Central Government will be closed throughout India;
 - (b) industrial establishments of the Central Government will be closed at the place where the funeral takes place; and
 - (c) a public holiday under the Negotiable Instructions Act 1881, will be declared by the Ministry of Home Affairs at the place already a public where the funeral takes place, if it is not already a public holiday.

2. Vice President-In the event of the death of the Vice President all offices of the Central Government will be closed :-

- (a) throughout India on the day on which death occurs; and
- (b) at the place where the funeral takes place, for half-a-day on the day of the funeral.

3. Prime Minister-In the event of the death of the Prime Minister, offices of the Central Government will be closed throughout India on the day on which death occurs and also on the day of the funeral.

4. Union Cabinet Minister- In the event of the death of a Union Cabinet Minister, offices of the Central Government will be closed :-

(a) for half a day in Delhi; and

(b) if the funeral takes place outside Delhi, for half a day at the place where the funeral takes place.

5. Other members of the Council of Ministers of the Union-In the event of the death of a Minister of State or Deputy Minister of the Union Offices of the Central Government under the direct charge of the deceased Minister will be closed :-

(a) for half a day in Delhi; and

(b) if the funeral takes place outside Delhi, for half a day at the place where the funeral takes place.

6. Governor or Chief Minister of a State-In the event of the death of a Governor of a Chief Minister of a State, Central Government offices will be closed :-

(a) in the capital of the state concerned for half a day;

(b) if death occurs at a place outside the State Capital, for half a day at the place where the funeral takes place; and

(c) if the funeral takes place, for half a day at the place where the funeral takes place.

20.14.2 Special Instructions

(i) On receipt of intimation of the death of the President/Vice-President/Prime Minister, the Home Ministry will inform the Central Ministries, Departments and State Governments. The All India Radio and Doordarshan will also make an announcement. Office can be closed as soon as the intimation is received from the Department/Ministry or over A.I.R./ Doordarshan, whichever is earlier. If intimation of the death is received after office hours, offices will be closed on the following days. If intimation is received during office hours late in the afternoon, offices will be closed for the rest of the day; but if it is not possible to close the offices for more than three hours on the day, offices will be closed on the following day also on the instructions of the Home Ministry.

(ii) In the event of death of Union Cabinet Minister, Home Ministry will intimate the particular ½ day on which the office at Delhi and at the place of funeral will remain closed.

(iii) In the event of death of the Union Minister of State/ Dy. Minister, the concerned Ministry or Department will determine the particular 1/2 day on which the offices at Delhi and at the place of funeral will remain closed to pay homage to the deceased or to attend the funeral.

(iv) In the event of death of Governor/Chief Minister of state, the particular 1/2 day on which offices will remain closed by the heads of local offices in consultation with the Chief Secretary of the State Government.

(v) In event of death of Administrator or Chief Minister or other Ministers of Union Territory, the Government/Administration of the Union Territory concerned may take its own decision for closure of the offices. Other Central Government offices in the Union territories will not be closed on such occasions.

(vi) The above instructions will also be followed by the Industrial establishment of the Government/Administration of Union Territory only in the event of death of Prime Minister/President/Vice President. Those offices will not be closed in the event of death any other Central dignitary.

(Authority : G.I., D.P. & AR. O.M. No. 12/15/82-JCA, dated 15.5.1982).

20.15 Facility of Newspapers

Newspapers at the office cost are to be supplied to Asstt. Accountant General,/ Sr. Audit Officer/ Audit Officer/Sr. Private Secretaries for their exclusive use at the residence with a view to help them in the discharge of their duties.

The officers have option to purchase any one Indian newspaper of their choice. The reimbursement will be made to the concerned officers on production of bills/cash memo after deducting 15% of the claimed amount on account of cost of sale proceeds of old newspapers. The officer will retain the newspaper and should not return them to the office as it would involve unnecessary administrative work for disposal of these papers.

These orders have been effected from 1.12.2002.

(Authority: (i) CAG's letter No. 29-GE-II/217/2001 dated 7.1.2003 (ii) CAG's letter No. 2306-GE-I/119-2001/Misc dated 27.5.2003 (iii) No. 268-GE-I/119-2001/Misc dated 19.1.2005 (iv) CAG's letter No. 137-GE-II/217-2001 dated 24.1.2005)

20.16 Maintenance of Telephone/EPABX

The Record & General Section will see that all the telephone bills of the office and bills of cell phone issued to Accountant General is paid timely. An EPABX system installed in the office should also be covered under the annual maintenance contract to avoid inconvenience to the staffs and officers who usually require to contact daily each other in course of their official duties. For this necessary action should to be taken in time.

20.17 Facility of Telephone

The facility of telephone (landline and /or mobile connection) at the residence in respect of entitled categories of government officers (i. e, Group 'A' Officer) have been provided with the following limitation as below:-

- (a) For the landline phones at residence of DAGs /Sr DAG & A.G., instruments will be provided by the office.
- (b) For the mobile phone, no instrument will be provided by the office.
- (c) The combined limit for the landline, mobile phone and broadband will be as under:-

Accountant General	1800/- per month
Sr. Deputy Accountant General	1500/- per month
Deputy Accountant General	800/- per month

Where the bills are paid by the office, amount in excess of the above mentioned limits, if any, will be recovered from the salary of the officer.

- (d) Sr. DAG/DAG will now be entitled to broadband facility at home and in case the officer does not have broad band facility at home, the amount reimbursable will be reduced by Rs. 400/- per month, i.e. ceiling will be Rs. 1100/- per month.

These officers will be entitled also to mobile phones for which no handset will be provided by the office as mentioned at Paragraph 2(b) and within the overall ceiling mentioned in Paragraph 2(c).

(e) In case the bill for landline telephone at residence is below the ceiling mentioned in (d), the officer can submit the receipt in respect of mobile and broadband services availed by him/her for reimbursement, subject to the ceiling.

(f) The order has been effected from 1.3.2007.

(Authority: O.M. No. 1135-GE-I/84-2007 dated 1.3.2007 received with CAG's letter No.2441-GE-I/84-2007 dated 26.4.2007)

20.17.1 The following clarification have been issued regarding telephone charges/facility:

- (i) Deputy Accountant General will be entitled to Rs. 800/- p.m. for reimbursement of residential telephone charges regardless of whether or not they have broadband connection at home.
- (ii) As per Hqrs' circular No. 14/NGE/2003 dated 21.3.2003, the facility of residential telephone has been extended to all group officers (including Adhoc DAsG). The reimbursement of charges for residential telephone will be admissible to all officers of the level of DAG and above.
- (iii) The reimbursable amount is inclusive of the rental charges (fixed monthly/Recurring charges) on land line and/or mobile connection. The total expenditure on one or all of the stated facilities (and line, mobile phone and broad band facility) by the office/Deptt. should not exceed the ceiling amount applicable to the officer.
- (iv) The ceiling will be Rs 2000/- p.m. for A.G.,The payment of telephone bills for landline at residence of A.G./DAG is generally made by the office. The mobile phones are owned by the officers. Therefore, the officers concerned should make the payment for their mobile phones first. If the total charges of landline, broadband internet and mobile phones exceeds Rs 2000/- p.m. they may request the Principal Director (Staff) Hqrs to sanction reimbursement of the of the excess expenditure (upto 30 % of the ceiling) . The request must be accompanied by detailed justification and a certificate from the officers

that the excess was due to official calls. Such request for reimbursement of expenditure in excess of the ceiling should be rare.

- (v) Principal Director (staff) will refer the proposal to reimburse the excess expenditure, to the internal financial Advisor in headquarters office and thereafter seek the sanction of the Dy. CAG.
- (vi) In order to reduce the number of proposals for reimbursement, all officers are advised to submit such claims for reimbursement of excess expenditure (up to 30% of the ceiling) once in three months.
- (vii) The decision takes affect from 9.2.2007.

(Authority: CAG's letter No.5787-GE-I/84-2007 dated 19.9.2007)

20.18 Association of Government Servants-Supply of Circulars, office memoranda, relating to Service matters.

In order to help service associations in the legitimate activities, it has been decided that copies of orders containing decisions of general interest relating to service matters, which are not marked Top Secret, Secret, Confidential or for Official Use only, may be supplied to recognised associations of Govt. Servants who are likely to be interested in such orders. Orders, which are marked 'For Official Use Only' may also be supplied to at the discretion of the A.G. to the president or the Secretary of such an Association provided it is made clear that their contents should not be disclosed to anybody except the office bearers of the Association. Documents marked Secret or Confidential should not ordinarily be supplied to Association, but where a A.G. considers it appropriate to do so copies may be supplied to the President or the Secretary of the Association making it clear that the contents thereof should not be disclosed to other members of the Association or outsiders. Top Secret documents should not be supplied at all.

Government orders confer the current decisions of Govt. which are liable to be cancelled or amended from time to time. The fact that copies of such orders are supplied to associations does not constitute an assurance that the conditions of service prescribed there cannot be changed by Govt. at any time without notice.

The object of supplying copies of these orders is to keep associations informed of the decisions of Govt. and to enable them to make representation to Govt. in suitable cases. The orders or contents thereof should not be published in bulletins, journals, etc. or otherwise supplied to persons other than members of the association. Associations should make appropriate arrangements to ensure that copies of orders supplied to them do not fall into unauthorized hands, especially in the case of documents with a security marking. (Authority: Government of India, Ministry of Home Affairs O.M. No. 24/3/54 Ests(B), dated 10-1-1995, copy received with Comptroller and Auditor General's endorsement No. 747-NGE. II/69-Admn. I/55, dated 2-3-1955. Dy. No. O.E. 33-464).

20.19 Farewell entertainments to officers on retirement/ transfer.

No Government servant shall, except with the previous sanction of the Government, receive any complimentary or valedictory address or accept any testimonial or attend any meeting or entertainment held in his honour; or in the honour of any other Government servant :

Provided that nothing in this rule shall apply to:

(i) a farewell entertainment of a substantially private and informal character held in honour of a Government Servant or any other Government Servant on the occasion of his retirement or transfer or any person who has recently quitted the service of any Government; or

(ii) the acceptance of simple and inexpensive entertainments arranged by the public bodies or institutions.

Note : Exercise of pressure or influence of any sort on any Government Servant to induce him to subscribe towards any farewell entertainment even if it is of substantially private or informal character and the collection of subscriptions from Group "C" and Group "D" employees under any circumstances for entertainment of any Government Servant not belonging to Group "C" and Group "D" is forbidden.

(**Authority :** Rule-14 of CCS 'Conduct' Rules-1964)

20.20 Departmental Security Instructions

In Audit Offices there are various documents which are classified as Top Secret, Secret Confidential etc. In order to classify a document of confidential or otherwise the instructions of the Government of India contained in Departmental Security Instructions are to be referred to.

20.21 Right to Information Act-2005

The Right to Information Act is an act to provide for setting out the practical regime of right to information for citizens to secure access to information under the control of public authorities, in order to promote transparency and accountability in the working of every public authority, the constitution of a Central Information Commission and State Information Commission and for matters connected therewith or incidental thereto.

20.20.1 “Right to Information” means the right to information accessible under this Act which is held by or under the control of any public authority and includes the right to-

- (i) inspection of work, documents, records;
- (ii) taking notes, extracts or certified copies of documents or records;
- (iii) taking certified samples of material;
- (iv) obtaining information in the form of diskettes, floppies, tapes, video cassettes or in any other electric mode or through printouts where such information is stored in a computer or in any other device;

20.2.2 Sr. Deputy Accountant General(Admn.) has been nominated as Public Information Officer under this act.

20.21.1 A person, who desires to obtain any information under the Act, shall make a request in writing or through electronic means in English/Hindi, or in the official language of the area in which the application is made, accompanying such fee as may be prescribed. In the term of right to information (Regulation of Fee & cost) Rules, 2005, a fee of Rs. 10/- in the form of Demand Draft or bankers Cheque or Indian Postal Order or cash payable to the Pay & Accounts Officer(Audit), O/o the A.G. (A&E), Jharkhand, Ranchi.

Any application received under Section 6(1) of the Act without the prescribed fee or deposit of fee in any mode other than the mode prescribed in the rules, may not be acceptable for invoking the provision of the Act. Such a request need not be entertained & can be rejected under intimidation to the applicant.

Provided that where such request cannot be made in writing, the Central Public Information Officer or State Public Information Officer, as the case may be, shall render all reasonable assistance to the person making the request orally to reduce the same in writing.

(2) An applicant making request for information shall not be required to give any reason for requesting for an information or any other personal details except those that may be necessary for contacting him.

(3) Where an application is made to a public authority requesting for an information,-

(i) which is held by another public authority; or

(ii) the subject matter of which is more closely connected with the functions of another public authority, the public authority, to which such application is made, shall transfer the application or such part of it as may be appropriate to that other public authority and inform the applicant immediately about such transfer :

Provided that the transfer of an application pursuant to this sub-section shall be made as soon as practicable but in no case later than five days from the date of receipt of the application. (Rule: 6(1) of RTI Act.)

(Authority: CAG's Circular No.121/RTI/2-2006 dated 14.11.2006 & The Gazette of India Extraordinary Part II- Section –I No. 25 New Delhi, dated 21.5.2005 Ministry of law and Justice)

For details please refer to the Right to Information Act, 2005

20.22 Deduction of Income Tax from Salary

Income tax returns- Sr. A.O./A.O. (Admn &Estt.) responsible for deducting income tax on salary income is also responsible for preparing the 'Annual return of salary paid and tax deducted therefrom' in Form No. 24. Sr. A.O./A.O. (Admn) will consolidate

Form 24 and deliver the same to the Income Tax Officer concerned by the end May each year.

Both the above officers are also required to furnish the employee with a certificate in Form No. 16, indicating the total salary income, deductions allowed and the amount of tax deducted.

Salary defined:-

- (i) Pay as defined in FR9 (21), leave salary, advance of pay.
- (ii) Bonus
- (iii) Dearness Allowance
- (iv) Compensatory Allowance.
- (v) House Rent Allowance (With provision of exemption)
- (vi) Value of rent-free quarters
- (vii) Fees (recurring or non-recurring) retainable by the employee.
- (viii) Honoraria
- (ix) Reimbursement of Tuition Fees.
- (x) Pension
- (xi) Subsistence Allowance
- (xii) Interim Relief, if any
- (xiii) Overtime Allowance.

But does not include:-

- (i) Retirement Gratuity/Death Gratuity.
- (ii) Sumptuary allowance and uniform allowance.
- (iii) Reimbursement of cost of medical treatment.
- (iv) Value of leave travel concession
- (v) Cash equivalent of leave salary received at the time of retirement on superannuation or otherwise.

The following allowance are not taxable:-

- (i) Any allowance (by whatever name called) granted to meet the cost of travel on tour or on transfer, packing and transportation of personal effects.

- (ii) Any allowance, whether granted on tour or for the period of journey in connection with transfer, to meet the ordinary daily charges incurred by an employee on account of absence from his normal place of duty.
- (iii) Composite Hill Compensatory Allowance subject to the limits prescribed.
- (iv) Any special Compensatory Allowance in the nature of border area allowance or remote area allowance or difficult area allowance or disturbed area allowance.
- (v) Tribal Area Allowance subject to the limit prescribed.
- (vi) Any allowance granted to an employee working in any transport system to meet his personal expenditure during his duty performed in the course of running of such transport from one place to another place.
- (vii) Children Educational Allowance subject to a maximum of Rs. 50 per month per child up to a maximum of two children.
- (viii) Any allowance granted to an employee to meet the hostel expenditure on his child subject to a maximum of Rs. 150 per month per child up to a maximum of two children.
- (ix) Conveyance allowance.
- (x) Any allowance granted to meet the expenditure incurred on a helper where such helper is engaged for the performance of the duties of an office or employment of profit.
- (xi) Any allowance granted for encouraging the academic, research and other professional pursuit.
- (xii) Any allowance granted to meet the expenditure incurred on the purchase or maintenance of uniform for wear during the performance of the duties of an office or employment of profit.
- (xiii) Transport Allowance up to a maximum of Rs. 800 p.m. In the case of blind and orthopaedically handicapped employees, up to a maximum of Rs. 1,600 per month.

(Authority Swamy's Complete Manual on Establishment and Administration, chapter no. 66, edition 2003).

20.23 Protection against Fire

(1) As a precaution against fire the following instructions should be carefully observed by the members of office Staff.

- (a) No naked candle should be used in any one in the Sections.
- (b) None but safety matches should be used in any part of the buildings.
- (c) Matches should not be thrown on the floor after use.
- (d) No waste paper or rubbish should be thrown about the rooms.
- (e) Smoking in the godown and in the Records rooms should be absolutely prohibited.
- (f) Lighted cigarette ends should never be thrown on the floor.
- (g) Fans and lights are invariably switched off by the last persons leaving the Section.

(2) The Asstt. caretaker will inspect the office thoroughly each morning to see that the rules regarding fire as set forth above are observed. He will also pay occasional visits to see that the Chowkidars are on the alert.

(3) A typed copy of these rules should be hung in a permanent place in each room of the office.

(4) A typed copy of the First Aid Hints regarding the use of 'Minimax' as reproduced below should also be hung up below each 'Minimax'.

20.23.1 First Aid Hints regarding the use of 'Minimax' Fire Extinguishers

(1) At the first intimation of fire, run to the nearest 'Minimax' seize the appliance with one hand and then run to the scene of the fire.

(2) Bring the 'Minimax' as near to fire as possible.

(3) Then strike the knob on the floor or any hard surface. Immediately a jet of chemical fluid will gush from the nozzle.

(4) Direct the jet on to the base of the fire till the effect becomes apparent. The effect is lessened or lost by doing otherwise. The jet can be stopped occasionally with the finger or thumb so as to save waste of fluid and enable the operator to judge the result of his work.

(5) Do not hesitate to use plenty of extinguishers. Three or four, 'Minimax' put together are worth double the number when applied in succession.

(6) Do not stand by the fire shouting for someone else to fetch the 'Minimax'. This wastes valuable time, bring it yourselves. The longer the fire burns the more damage it does and the more difficult it is to extinguish.

(7) If there are not sufficient number of 'Minimax' to extinguish the out-break, use them to prevent the fire spreading.

(8) If necessary, ask for re-fills from the General Section of O/o the A.G. (A&E), and use them in the same manner.

(9) Do not hang up the 'Minimax' uncleared and empty after use. See that they are thoroughly washed and refilled ready for next time. If this is not done, remind General Section of O/o the A.G. (A&E), through the Section officer/ Asstt. Audit Officer of Record & General section. The Section officer/ Asstt. Audit Officer of the Section in which the Minimax is hung is responsible for seeing that the Record & General Section of this office & General Section of O/o the A.G. (A&E), takes early steps to get the work done.

(Authority: C.S. No. 106, dated the 9th December 1939)

20.24 Production of official documents in a court of law

Please refer para 2.41 of CAG's MSO (Admn) Vol. I.

APPENDIX

(A) List of papers which may be issued under Section Officer/Assistant Audit Officer's signature.

(vide para 14.33)

1. Acknowledgement of paper, documents books etc.
2. Correspondence with the superintendent, Govt. Printing etc. in connection with the printing of approved forms and statements and sending proofs of all papers to press.
3. Endorsements on awards statement sent to the Board of revenue.
4. First reminder (except to the C & AG , Central Govt. of India and State Govt.)
5. Fair and post copy of telegram.
6. Intimation of a blank return (except to C & AG, Govt. of India and State Govt.)
7. Intimation of grant or refusal of leave to assistants.
8. Issue of warning notice regarding instalment of loan repayments.
9. Memo forwarding documents in original subject to their return.
10. Memo returning papers sent to this office by mistake.
11. Result statements.
12. Replies to reminder of a routine nature to officers other than GI, C & AG, State Govt. and Heads of Deptts.
13. Supply of figures to and routine correspondence with the SE and EE.
14. Signing of routine acknowledgements and also reminder under their own designation except to Hqr's office.
15. Issue of office audit notes and also half margin memos conveying routine remarks such as calling for certificates, receipt schedules and wanting documents.
16. Issue of Leave admissibility report.
17. Issue of objection statements for objections with money value e.g. want of stamped vouchers, want of sub-vouchers etc.

(B.) List of Un-official references of routine nature which may be disposed of by Sr. Audit Officer/ Audit Officer in-charge of a branch.

(vide para 14.42)

1. Requisition for copies of letter.
2. Regarding re-appropriation of grants.
3. References according the remission of disallowances by the Audit Office.
5. Enquires regarding submission of completion reports, statements and returns etc. These are enquiries as to when these reports may be expected etc.
6. References regarding trust funds and charitable endowments.