



(मात्र भारतीय लेखापरीक्षा तथा लेखा विभाग के कमचार्यों के उपयोग हेतु)
(For use by the Officials of the Indian Audit and Accounts Department only)

कायालय प्रधान महालेखाकार (आर्थिक एवम राजस्व क्षेत्र लेखापरीक्षा), गुजरात, अहमदाबाद
Office of the Principal Accountant General (Economic and Revenue Sector Audit),
Gujarat, Ahmedabad

प्रशासन अनुभाग का नियमावली
चतुथ संस्करण
MANUAL OF ADMINISTRATION SECTION
FOURTH EDITION

प्रधान महालेखाकार (आर्थिक एवम राजस्व क्षेत्र लेखापरीक्षा), गुजरात, अहमदाबाद द्वारा जारी

Issued by

Pr. Accountant General (Economic and Revenue Sector Audit), Gujarat, Ahmedabad

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PREFACE TO THE FOURTH EDITION

This is the fourth edition of the Manual of Administration Section. Since the publication of the third edition of the Manual of Administration Section in the year 2008, the changes in the rules/instructions on Administrative and Service matters, including the restructuring of the offices in Gujarat have been incorporated in the revised edition.

This Manual contains a total of 15 Chapters on Administrative and Service matters.

Chapter 1 is introductory and gives an overview of the constitution of the office and functions of the Administration section. Chapter 2 deals with the Recruitment, Promotion and Seniority and includes references to various recruitment rules and instructions from Headquarters office and the Government of India on the subject. Chapter 3 deals with Posting, Transfer and other service matters. Chapter 4 is on staff proposals. Chapter 5 is prepared after consolidating various instructions regarding confirmation. Chapter 6 gives broad outline of various Departmental Examinations conducted in the Indian Audit & Accounts Department for advancement of career in the service. Chapter 7 deals with in-service training. Chapter 8 incorporates various instructions issued by the Headquarters office and Department of Personnel and Training on writing and maintenance of Annual Performance Appraisal Report. Chapter-9 sets down broader guidelines for maintenance of Service Books. Chapter 10 briefly deals with the provisions related to Retirement, Discharge and Resignation. Chapter 11 is on Conduct rules. Chapter 12 is introduced newly and contains provisions regarding declaration of Assets and Liabilities including format under Lokpal and Lokayuktas Act, 2013. Chapter 13 deals with Hindi Teaching Scheme. Chapter 14 comprises of provisions for grant of Casual leave and Special casual leave. Chapter 15 contains miscellaneous provisions related to Administrative matters.

The objective of the Manual is to provide necessary guidance to the staff of the Administration Section of the O/o the Pr. AG (E&RSA) Gujarat, Ahmedabad in discharging their duties efficiently.

Suggestions or omissions if any noticed may please be intimated at agauGujarat1@cag.gov.in.

Place: Ahmedabad

(Y. N. Thakare)

Date:

Pr. Accountant General (E&RSA) Gujarat

PREFACE TO THIRD EDITION

This is the third edition of the Manual of Administration Section compiled in accordance with paragraph 2.2 of the Comptroller and Auditor General's manual of Standing Orders (Administrative) Vol. I contain various codes and manuals by the Government of India and the Comptroller & Auditor General of India.

The contents of this manual supplement the standing instructions of the Government of India on Administrative matters as applicable to the employees of Indian Audit and Accounts Department, as also of the Comptroller & Auditor General of India.

The Administration Wing of the Office of the Principal Accountant General is responsible for keeping this manual updated. Suggestion/omission noticed may kindly be intimated at agauGujarat1@cag.gov.in.

AHMEDABAD

H.K. DHARAMDARSHI
Sr. Dy. Accountant General
[Admn. & Comml.]

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CHAPTER - 1

CONSTITUTION OF THE OFFICE

This office was formed on 1st May, 1960 after the bifurcation of the Bombay State and consisted of two units; one at Ahmedabad and other at Rajkot. After restructuring (w.e.f. 01.03.1984) the office of the Accountant General was bifurcated into (I) The Accountant General (Accounts & Entitlement) and (II) The Accountant General (Audit).

2. The office of the Accountant General (Audit) was reorganized with effect from 31st May, 1985 into two offices: (1) The Accountant General (Audit)-I, Gujarat, Ahmedabad with branch office at Rajkot and (2) The Accountant General (Audit)-II, Gujarat, Rajkot with branch office at Ahmedabad. The offices were re-named on functional basis as Principal Accountant General (Commercial & Receipt Audit) Gujarat, Ahmedabad and Accountant General (Civil Audit), Rajkot. The work between the Ahmedabad and Rajkot offices was distributed on functional basis as under:-

- (a) The Principal Accountant General (Commercial & Receipt Audit) Gujarat, Ahmedabad dealt with all matters connected with Receipt Audit (including Central Receipt Audit) and Commercial Audit.
- (b) The Accountant General (Civil Audit), Rajkot dealt with all matters connected with Civil Audit Report of Gujarat, Audit of autonomous bodies of State and Central Government and audit of Kandla Port Trust. Central Audit in respect of Accounts and Entitlement work located at Rajkot was also entrusted to Accountant General (Civil Audit).
- (c) The Resident Audit Officers were placed under the respective Accountants General who were in charge of the functions entrusted to the Resident Audit Office.
- (d) The Branch office of the Principal Accountant General (Commercial & Receipt Audit) Gujarat, Ahmedabad at Rajkot was the Headquarters of the Income Tax Receipt Audit.
- (e) The Branch office of the Accountant General (Civil Audit) at Ahmedabad was the Headquarters of the Works Audit, CAP/CASS Works, Central Audit of Loans and Deposit, Audit of Appropriation Accounts, etc. Besides the Resident Audit Offices/P.A.O. Gandhinagar/ Ahmedabad, Gujarat Housing Board and Kandla Port Trust were also under the Deputy Accountant General (Works).

The work connected with the inspection of treasuries was entrusted to the Accountant General (Accounts & Establishment) with effect from 01.01.1991.

RESTRUCTURING OF CIVIL AUDIT OFFICES IN GUJARAT

In pursuance of Hqrs Office letter no. **114- SMU/PP/Restructuring/5-2011** and **115- SMU/PP/Restructuring/5-2011, dated 27th March 2012** the restructuring of audit offices in Gujarat was effected from 02.04.2012. Accordingly, the Office of the Principal Accountant General (Commercial and Receipt Audit), Gujarat was designated as the Principal Auditor of the Economic and Revenue Sector Departments

of the Government of Gujarat. The office was renamed as the Office of Principal Accountant General (Economic and Revenue Sector Audit), Gujarat.

The erstwhile office of the Accountant General (Civil Audit), Gujarat was designated as Principal Auditor of Social and General Services Departments of the Government of Gujarat and was renamed as the Office of Accountant General (General and Social Sector Audit), Gujarat. The erstwhile office of Sr. DAG (Local bodies Audit and Accounts), Gujarat was merged with the office of Accountant General (General and Social Sector Audit), Gujarat.

A new office of the Principal Director of Audit (Central) was created at Ahmedabad with effect from 02.04.2012, with branch office at Jaipur, to audit all receipts and expenditure of all Central Government units (including Autonomous Bodies) located in the states of Gujarat and Rajasthan. It was also designated as the Auditor for the Union Territory of Daman and Diu.

As a part of restructuring arrangement, the erstwhile Works wing of erstwhile office of AG (Civil Audit) Rajkot was transferred under the audit jurisdiction of O/o Pr. AG (E&RSA) Gujarat while ITRA, CERA and CRA Groups of erstwhile office of Pr. AG (C&RA) were transferred under the audit jurisdiction of the newly created office of PDA (Central) Ahmedabad. **After restructuring the distribution of the functional charges in the O/o Pr. AG (E&RSA) Gujarat, Ahmedabad is as under:**

(1)	Principal Accountant General	General supervisory charge of the office
(2)	Senior Deputy Accountant General (Administration and ITMG)	Supervision of Wings/ Sections namely Administration, Bills, General Office Management (GOM), Hindi, IT Management Group, State Finance Report (SFR), and Financial Audit Wings (FAW) including FINAT, Resident Audit Offices of PAO in Ahmedabad and Gandhinagar
(3)	Deputy Accountant General (Economic Sector-I) Audit	Audit of accounts of departments/ agencies/ PSUs/autonomous bodies grouped within Economic Sector of four State Government Departments, Resident Audit Offices of GSRTC Ahmedabad
(4)	Deputy Accountant General (Economic Sector-II) Audit	Audit of accounts of departments/ agencies/ PSUs/autonomous bodies grouped within Economic Sector of six State Government Departments.
(5)	Dy. Accountant General (Revenue Sector Audit)	Audit of accounts of departments grouped with "Revenue Sector" including expenditure of these departments. The audit jurisdiction in respect of RSA Group covers six taxes under five departments of Government of Gujarat.
(6)	Welfare Officer	Supervision of Welfare Section dealing with Recreation, Cultural and Community Activities, Sports Activities and Departmental Canteen.

Senior Deputy Accountant General/ Deputy Accountant General/ Welfare Officer are in supervisory charge of the Groups.

The Groups are divided into Sections each in-charge of an Assistant Audit Officer/Supervisor as the case may be. They are under the control of Branch Officers.

DETAILS OF THE FUNCTIONAL CHARGE OF SR. DAG (ADMN/ ITMG):

The charge of Sr. DAG (Admn/ITMG) includes the charge of the following Sections/Wings:

1. Administration
2. Bills
3. General Office Management
4. State Finance Report
5. Financial Audit Wing (Including FINAT) and Resident Audit Offices of PAO in Ahmedabad and Gandhinagar
6. Hindi
7. Information Technology Management Group

The work relating to Office Establishment is attended to by three Sections, viz. Administration, Bills and GOM.

CADRE CONTROL FUNCTIONS:

- Pr. AG (E&RSA) is the cadre controlling authority in respect of Group 'B' (Gazetted) Staff of O/o Pr. AG (E&RSA), Gujarat, Ahmedabad, O/o AG (G&SSA), Gujarat, Rajkot and O/o PDA (Central), Ahmedabad.
- Further, Pr. AG (E&RSA), Gujarat is the cadre controlling authority in respect of all Group 'B' (Non-Gazetted) and Group 'C' officials of O/o Pr. AG (E&RSA), Gujarat, Ahmedabad and O/o PDA (Central), Ahmedabad.

THE ADMINISTRATION SECTION MAINLY DEALS WITH THE FOLLOWING WORKS:-

A. RECRUITMENT

- (i) Recruitment of Group 'B' and Group 'C', Hindi Posts and MTS after receiving of dossiers from Headquarters office
- (ii) Recruitment against Sports Quota vacancies
- (iii) Recruitment of Staff Car Driver
- (iv) Appointment on Compassionate grounds
- (v) Maintenance of 'Rosters' for Group 'B', and Group 'C' staff including preparation of annual statement showing the names of vacancies included in roster for purely temporary appointment which were treated as dereserved during preceding year
- (vi) Report on anticipated and actual vacancies to be filled in a year by direct recruitment
- (vii) Assessment of the overall requirement in respect of Gazetted and Non-Gazetted staff and sending proposals to Headquarters as and when required.

- (viii) Verification of certificates of educational qualification and caste certificate of new recruits

B. PROMOTION, TRANSFER AND OTHER SERVICE RELATED MATTERS

- (i) Promotion to higher post/cadre of all Group 'B' and Group 'C' officials under the cadre control of this office
- (ii) Fixation of seniority of the Gazetted and non-Gazetted staff under the cadre control of this office
- (iii) Matters relating to disciplinary proceedings
- (iv) Maintenance of event register for fresh recruitment, promotion, resignation, deputation *etc*
- (v) Maintaining registers of probation and issue of orders regarding successful completion of probation period and confirmation in respect of fresh recruits and promotees of all cadre and confirmation in entry grade
- (vi) Transfer-posting of staff for all cadres and monthly review of staff position
- (vii) Processing cases for financial benefits under Modified Assured Career Progression Scheme after 10/20/30 years of service as per the scheme
- (viii) Processing of deputation request to and from other offices and offices within IA&AD as well as Headquarters Office
- (ix) Maintenance of Annual Performance Appraisal Report (APAR) files of the Gazetted Officers (excluding Sr. Audit Officers / Audit Officers) and the Non-Gazetted staff.
- (x) Maintenance of Leave account and Service Books of all officers/ officials of the office
- (xi) Maintaining database in respect of staff in Audit Management System and Preparation of Gradation List in respect of the entire establishment of the office (including temporary Group 'A' officers and all Group 'B' officers) as on 1st March every year.
- (xii) Submission of prescribed returns to Headquarters Office on Sanctioned Strength and PIP, representation of Scheduled Caste and Scheduled Tribe in services, reservation of post for physically handicapped, reservation of vacancies for ex-servicemen in Group 'C' posts
- (xiii) Obtaining sanction for permanent and temporary posts

C. TRAINING AND EXAMINATION

- (i) Holding following Departmental Examinations for Staff/Officers:
- Subordinate Audit /Accounts Service Examination
 - Revenue Audit Examination for Sr. Audit Officers/Audit Officers/Assistant Audit Officers
 - Continuous Professional Development Examination for Sr. Audit Officers/Audit Officers/Assistant Audit Officers

- Departmental Examination for Auditors
- Gujarati Language Examination for non-Gujaratis
- Incentive Examination for Senior Auditors
- Limited Departmental Competitive Examination of 12th Passed MTS with three years of service
- Type Test for serving Clerk/Typists who have been promoted from “MTS” Cadre
- (ii) Sponsoring of Group ‘B’ and ‘C’ staff for various training programmes conducted by RTI, Jaipur and RTC, Rajkot.
- (iii) Preparation and execution of In-House Training Calendar every year.

D. PREPARATION OF PENSION CASES & DEALING WITH POST RETIREMENT BENEFITS

- (i) Dealing with Pension cases and various post retirement benefits
- (ii) Preparation of Pension papers of Gazetted and non-Gazetted staff of this office.
- (iii) Review of cases of Government servants on attaining the age of 50/55 years or after completing 30 years of service for their continuance in service.
- (iv) Issue of certificate after completion of 25 years of service

E. OTHER WORKS

- (i) Providing information under Right to Information Act, 2005
- (ii) Litigation cases
- (iii) Engagement of Consultants
- (iv) Processing of applications for CGHS Card and other matter related to CGHS
- (v) Implementation of Official Language Act, 1963 by training of the staff members in Hindi under Hindi Teaching Scheme of Government of India
- (vi) Maintenance and submission of Calendar of Return (CoR) and various registers such as Register of Oath of allegiance

DETAILS OF THE FUNCTIONAL CHARGE OF WELFARE OFFICER:

The Welfare Officer who is posted on deputation from the cadre of Audit Officers/Accounts Officers is a Group Officer directly reporting to the Principal Accountant General. His duties have been defined in Comptroller & Auditor General of India’s letter No. 1163-A-ARG(P) 170 dated 24.08.1973 and amplified in Assistant Comptroller & Auditor General (N)’s D.O. letter No.3334-NGE-II/114-NGE-III/75 dated 20.07.1981. Accordingly, the Welfare Officer discharges following functions:-

(1) STAFF WELFARE:

- (a) Giving personal hearing to individual members of staff regarding their suggestions and grievances
- (b) Assistance to staff requiring immediate medical treatment
- (c) Supply of liveries *etc.* to the eligible erstwhile Group “D” staff and “MTS”

(2) RECREATIONAL, CULTURAL AND COMMUNITY ACTIVITIES:

- (a) Encouragement to staff for participation in Sports, *etc.*, and making arrangements for matches and tournaments
- (b) Encouragement to persons possessing talent in music, dramatics, art, literary and other cultural activities and participation in variety of entertainments, dramatic performances, art exhibitions, Kavi Sammelan, Mushaira, debates and publication of office magazines, *etc.*
- (c) Arrangements for 'Get-togethers' and picnics
- (d) Liaison with Recreation Club, Co-Operative, Credit Society *etc.*

Welfare Officer shall continue to attend duties and functions in respect of the staff belonging to both Audit and Accounts wings located in Ahmedabad. He will also be reporting to the different Accountants General on such matter though he will be under Administrative control of the Principal Accountant General (Economic and Revenue Sector Audit) Gujarat, Ahmedabad. (Comptroller and Auditor General of India's entry no.1556-GE/74-1984(O.W) dated 14/3/1984).

The Welfare Officer is assisted by a Welfare Assistant selected from eligible Senior Auditors/ Senior Accountants.

RECRUITMENT, PROMOTION AND SENIORITY

1. IA&AS Recruitment to the IA&AS Cadre is made by the U.P.S.C. The appointment, promotion, confirmation and other service conditions are governed by IA&AS Recruitment Rules, 1983 as amended vide Notification dated 13.08.1996, 16.05.2002 and 13.06.2014.

2. REVISED RECRUITMENT RULES FOR RECRUITMENT/PROMOTION IN GROUP 'B' AND 'C' POSTS:-

Rules for recruitment to various Groups 'B' and 'C' posts have been notified and the recruitment /promotion to these posts are made accordingly. The particulars of the various Recruitment Rules are as under:

I. RECRUITMENT RULES FOR THE POST OF SR. AUDIT OFFICER

These rules have been published in the Gazette of India, Part-II, Section 3 dated June 29, 2002 vide Ministry of Finance (Department of Expenditure) Notification/GSR No. 234 dated 10th June , 2002 received vide Headquarters office letter No. 788/GE II/240-93 dated 12-07-2002. The eligibility criteria for the promotion as Sr. Audit Officer is Audit Officer with two years regular service in the Grade. The posts are to be filled up on non-selection basis.

Note: Where juniors who have completed their qualifying or eligibility service are being considered for promotion, their seniors would also be considered provided they are not short of the requisite qualifying or eligibility service by more than half of such qualifying/eligibility.

II. RECRUITMENT RULES FOR THE POST OF AUDIT OFFICER

The Principle Rules were published in the Gazette of India, Part-II, Section 3 (i) dated 06-10-2001 vide Ministry of Finance (Department of Expenditure) Notification Nos. 553 and 554 dated 21-09-2001 which were subsequently amended as Indian Audit and Accounts Department (Accounts Officer/Audit Officer) Group 'B' post Recruitment Rules, 2005 published vide Ministry of Finance (Department of Expenditure) Notification dated 29.07.2005. The eligibility criteria for the promotion as Audit Officer is Assistant Audit Officer with six years combined service as Assistant Audit Officer and Section Officer. A single method of appointment i.e "Selection Method" has been prescribed. The ACR/APAR benchmark for promotion to the post of Audit Officer is 'Good'.

Note : Where juniors who have completed their qualifying/eligibility/service are being considered for promotion, their seniors would also be considered provided they are not short of the requisite qualifying/eligibility service by more than half of such qualifying/eligibility service or two years whichever is less, and have successfully completed their probation period for promotion to the next higher Grade along with their juniors who have already completed such qualifying/eligibility service.

III. RECRUITMENT RULES FOR THE POST OF SECTION OFFICER/ ASST. AUDIT OFFICER

As per the Recruitment Rules for the posts of Section Officers notified vide G.S.R. No.172 and 173 dated 12.2.1988 published in Part-II –Section 3 Sub-section (i) of the Gazette of India dated 19.03.1988 appointment to the post of Section Officer (S.O) is made by promotion failing which by transfer on deputation failing both by direct recruitment. Sufficiently before the announcement of the Section Officers Grade Examination results the seniority of the successful candidates of Rajkot and Ahmedabad Offices on the basis of length of service in Auditor's cadre is prepared and notified so that objection, if any, could be received and attended to. For the purpose of length of service in the Auditor's cadre, service as Clerk/Typist beyond 6 years is treated as service in the cadre of Auditors. Promotion to the S.O cadre is made in the order of seniority after deleting the names of the unsuccessful candidates. The seniority of direct recruits to the cadre vis-à-vis Departmental candidates passing regular section officer (Audit) grade Part II examination will be fixed in such a way that a directly recruited Section Officer (Audit) shall rank immediately below the last Section Officer (Audit) Examination passed person officiating in the Section Officer (Audit) cadre on the date on which he takes over charge as Section Officer (Audit).

The detailed provisions relating to seniority and confirmation in Section Officers' cadre are contained in Section I of the Comptroller and Auditor General's Manual of Standing Orders (Admn) Vol. I.

The principle Recruitment Rules for the post of Section Officer published in Gazette of India, dated 19.03.1988 were subsequently amended on 15.11.1994, 24.07.2002 and 22.08.2009.

The rules for Asst. Audit Officer/Asst. Accounts Officer were published in Gazette of India, Part-II, Section 3(i) dated G.S.R. 554 and 556 dated 21.09.2001.

As per para 4 of Headquarters Office D.O. No. 1246-GE-II/136-2008 dated 14.10.2008 posts of AAOs and SOs have been merged in Pay Band – 2 with Grade Pay of Rs.4800/ with effect from 29.08.2008. Accordingly, the departmental candidates who qualify in the Subordinate Audit Service (SAS) examination are eligible for promotion to the merged post of Asst. Audit Officer. Method of promotion to the post is "Selection".

Subsequently, revised Recruitment Rules for the merged post of Asst Audit Officer have been published in the Gazette of India, Part-II, Section 3(i) dated 12.01.2013 vide Ministry of Finance (Department of Expenditure) Notification No. 18 dated 10.01.2013. As per the revised Recruitment Rules, for direct recruits, the age limit prescribed is not exceeding 30 years and the educational qualification prescribed is Bachelor's degree in Commerce or CA or ICWA or CS. No probation is prescribed for Group 'B' promotes.

IV. RECRUITMENT RULES FOR THE POST OF SR. PRIVATE SECRETARY

As per the eligibility criteria for promotion to the post of Senior Private Secretary, Private Secretary with 2 years regular service in the grade or Personal Assistants with six years regular service in Grade Pay of ` 4200 are eligible for promotions as Sr. P.S. The promotion to the post is to be made on Selection basis

V. RECRUITMENT RULES FOR THE POST OF P.S.

For promotion to the post of Private Secretary, the eligibility criteria is Personal Assistant in the Pay Band 2 with Grade Pay of ` 4200 with five years regular service in the grade. The promotion is to be made on Selection basis.

VI. RECRUITMENT RULES FOR THE POST OF STENOGRAPHER GRADE I (erstwhile Personal Assistant)

Stenographers Gr. II (erstwhile Stenographers) with 10 years regular service in the cadre with Grade Pay of ` 2400 are eligible for promotion to the post of Stenographer Grade I (Personal Assistant). The promotion to the post is to be made on Selection basis.

VII RECRUITMENT RULES FOR THE POST OF STENOGRAPHER GR. II (erstwhile Stenographer)

These rules have been notified in Gazette of India, Part II Section 3 Sub-Section (i) vide GSR No. 11 dated 08.01.2016.

The post is to be filled by direct recruitment and age limit is 18 – 27 years. The required educational qualification is 12th class pass or equivalent from a recognized Board or University. The prescribed probation period is 2 years. Further, skill test norms as prescribed in the Recruitment Rules are to be fulfilled.

VIII. RECRUITMENT RULES FOR THE POST OF SUPERVISOR

The rules have been published in the Gazette of India Part II Section 3(1) dated 6-10-2001 vide Ministry of Finance Notification GSR-552 dated 21-09-2001.

Senior Auditors coming under zone of consideration, who are assessed as Good and above by the DPC shall be empanelled for promotion in the order of their seniority and not on the basis of their relative merit. The eligibility criterion is Senior Auditors with three years regular service in the Grade.

Note :- Where Juniors who have completed their qualifying /eligibility service are being considered for promotion, their seniors would also be considered provided they are not short of the requisite qualifying/eligibility service by more than half of such qualifying/ eligibility service of two years whichever is less, and have successfully completed their probation period for promotion to the next higher grade along with their juniors who have already completed such qualifying/eligibility service.

IX. RECRUITMENT RULES FOR THE POST OF SR. AUDITOR.

The eligibility criterion is Auditors who have passed Departmental Examination for Auditors and rendered three years regular service in the grade.

Note:- 1) Where juniors have completed their qualifying/eligibility service are being considered for promotion, their seniors would also be considered provided they are not short of the requisite qualifying/eligibility service by more than half of such qualifying or eligibility service or two years whichever is less, and have successfully completed their probation period if prescribed.

X. RECRUITMENT RULES FOR THE POST OF AUDITOR.

These rules have been published in the Gazette of India. Part II section 3(1) dated 11.03.2000 vide Ministry of Finance (Department of Expenditure) notification GSR-84 dated 24.02.2000. The Recruitment rules for the post of Auditor were further

amended vide notification dated 17.08.2008 published in the Gazette of India on 29.09.2008. The post of Auditor is to be filled by following method:-

(a) 50% by direct recruitment

The age limit for direct recruits is between 18 years and 27 years. Educational and other qualification required for direct recruits is Bachelors degree of a recognized university

50% by promotion failing which by direct Recruitment and

(b) 40% of posts by promotion of Clerks with 5 years regular service in the grade on seniority basis subject to rejection of unfit.

(c) 10% of posts by promotion from the following officials:-

(i) Clerks on passing of part I of Section Officers Grade Examination

(ii) Graduate Clerks with three years' regular service in the grade on passing of the Departmental Examination for Auditors; and

(iii) Graduate MTS officials with three years regular service in the grade on passing the Departmental Examination for Auditors.

The inter-se-ranking of those who qualify in the examination will be in order of their inter-seniority, those qualifying in an earlier examination ranking en bloc higher than those who qualify in a later examination and MTS officials will rank en bloc below clerks of the same batch.

XI. RECRUITMENT RULES FOR THE POST OF CLERK/TYPIST IN AUDIT OFFICES

The Recruitment rules for the post of Clerk /Typist were initially notified on 14.07.1988. The Revised Recruitment rules for the post have been published in the Gazette of India on 07.06.2014.

(a) 85% of posts of C/T are to be filled by direct recruitment through Staff Selection Commission and 15% of posts by promotion failing which by direct recruitment.

Age limit for direct recruits is between 18 years and 27 years. The educational and other qualifications are:- (i) 12th class or equivalent qualification from a recognized Board or University (ii) A typing speed of 35 words per minute in English or 30 words per minute in Hindi on computer.

(b) 15% of posts are to be filled by promotion failing which by direct recruitment

(i) 10 percent of the vacancies shall be filled from amongst the Group 'C' staff in the Grade Pay of ` 1800 and who possess 12th class pass or equivalent qualification and have rendered three years regular service in the grade on the basis of departmental qualifying examination. The maximum age limit for eligibility for examination is 45 years (50 years of age for the SC and the ST candidates).

Note: If more of such employees than the number of vacancies available under clause (i) qualify at the examination, such excess number of employees shall be considered for filling the vacancies arising in the subsequent years so that the employees qualifying at an earlier examination are considered before those who qualify at a later examination. Preference will be given to those who qualify in the prescribed Type test.

(ii) 5 percent of the vacancies shall be filled on seniority-cum-fitness basis from amongst the Group 'C' staff in the Grade Pay of ` 1800 and who possess 12th Class

pass or equivalent qualification and have rendered three years regular service in the grade.

TYPE TEST: -

A typing speed of 35 words per minute in English or 30 words per minute in Hindi is required to qualify the type-test.

XII. RECRUITMENT RULES FOR THE POST OF MTS IN AUDIT OFFICES

These rules have been published in the Gazette of India, Part-II, Section 3(i) dated 13.08.2011 vide Ministry of Finance (Department of Expenditure) GSR No. 230 dated 09.08.2011. The recruitment in the MTS cadre, if required, has to be made through Staff Selection Commission.

Age limit for direct recruits is between 18 years and 25 years. The required educational qualification is Matriculation or equivalent pass from a recognized School/Board.

3. EX-CADRE POSTS TO BE FILLED BY DEPUTATION

A. RECRUITMENT RULES FOR WELFARE OFFICER:-

The President, after consultation with the Comptroller and Auditor General of India, in supersession of the Indian Audit and Accounts Department (Welfare Officer) Recruitment Rules 1974 made rules to regulate the method of recruitment to the post of Welfare Officer in the Indian Audit and Accounts Department which have been published in the Gazette of India, Part II, Section 3(i) vide Ministry of Finance (Department of Expenditure) Notification No. A-12018/1/94-EG dated 16.06.2000.

The eligibility criteria for filling up the post are as under:-

By deputation from Officers of the Indian Audit and Accounts Department:

- (i) With five years regular service in the grade of Senior Accounts Officer/Senior Audit Officer
OR
- (ii) With seven years combined regular service in the grade of Senior Accounts Officers/Accounts Officer or Senior Audit Officer/Audit Officer; OR
- (iii) With seven years regular service in the grade of Accounts Officer/Audit Officer

B. RECRUITMENT RULES FOR WELFARE ASSISTANT:

The Comptroller and Auditor General of India, in supersession of the Indian Audit and Accounts Department Group 'C' Ex-cadre post Recruitment Rules, 1988 made rules to regulate the method of recruitment to the post of Welfare Assistant in the field Offices of the Indian Audit and Accounts Department which have been published in the Gazette of India, Part II, Section 3(i) dated 12.10.2002 vide Ministry of Finance (Department of Expenditure) Notification No 416 dated 26.09.2002.

The eligibility criteria are by deputation from Officials of the Central Government:-

(a)

- (i) Holding analogous posts on regular basis in the parent cadre or Department; or

- (ii) With three years' service in the grade rendered after appointment thereto on a regular basis in the scale of ` 5500-175-9000 (PB-2 of ` 9300-34800 with G.P ` 4200) or equivalent in the parent cadre or Department; and
- (iii) Possessing three years experience in the field of welfare or community activities, Housekeeping, Sports and Cultural Activities, Personnel Administration including settlement of Personal claims etc.

Period of deputation including period of deputation in another ex-cadre post held immediately preceding this appointment in the same or some other organization/Department of the Central Government should ordinarily not exceed three years. The maximum age limit for appointment by deputation/absorption should not exceed 56 years as on the closing date of receipt of application.

4. RECRUITMENT RULES FOR POSTS UNDER EDP CADRE:

(i) DATA ENTRY OPERATOR GRADE 'A' AND DATA ENTRY OPERATOR GRADE 'B'-

The Recruitment rules for Data Entry Operator Grade 'A' and Data Entry Operator Grade 'B' have been published in the Gazette of India, Part II Section 3 Sub section (i) vide GSR No. 12 dated 13.01.2016 received vide Headquarters office Circular No. 08-Staff (App 1)/2016 issued under Headquarters office letter No. 132-Staff (App 1)/11-2014 dated 27.01.2016 in supersession of the Indian Audit and Accounts Department (Group 'C' Electronic Data Processing Posts) Recruitment Rules, 1994.

(ii) FOR THE POST OF DATA PROCESSOR-

Pending approval of the Model Recruitment Rules for various posts in EDP Cadre circulated vide DOP&T's OM No. AB-14017/2/2011-Estt (RR) dated 30.05.2014 & 10.12.2014, revision of the eligibility requirements of officials to fill up the post of Data Processor on deputation basis has been approved and the instructions to fill up the posts on deputation basis are contained in Headquarters office Circular No. 31-Staff (App 1)/2015 issued under letter No. 824-Staff (App 1)/11-2014 dated 29.09.2015.

5. RECRUITMENT RULES FOR HINDI POSTS:-

(i) HINDI OFFICER:

The recruitment rules for the post of Hindi Officer have been received vide Headquarters office letter No. 672-NGE.III/21-91/Vol. II dated 06.05.1991. As clarified vide Headquarters office Circular No. 26/Staff (App I)/2011 issued under letter No. 486-Staff (App-I)/44-2005 dated 12.07.2011, the instructions given under Headquarters office letter dated 06.05.1991 for filling up the posts of Hindi Officer on deputation basis are to be followed.

(ii) SR. HINDI TRANSLATOR:

The recruitment rules for the post of Sr. Hindi Translator have been published in Gazette of India, Part II Section 3(i) dated 04.09.2004 vide Ministry of Finance (Department of Expenditure) Notification No. GSR-294 dated 24.08.2004 received vide Headquarters office Circular No. NGE/43/2005 issued under letter No.393-NGE (App)/61-98 dated 20.06.2005 and the posts of Sr. Hindi Translators are to be filled up according to the relevant provisions.

(iii) JUNIOR HINDI TRANSLATOR:

The recruitment rules for the post of Jr. Hindi Translator have been published in the Gazette of India, part II Section 3(1) dated 26.08.2000 vide Ministry of Finance (Department of Expenditure) notification No. GSR-328 dated 10.08.2000 received vide Headquarters office Circular No. NGE/1/2001 issued under letter No. 5 NGE (App.)/61-98 dated 19.01.2001 and the posts of Jr. Hindi Translators are to be filled up according to the relevant provisions.

6. REVISED RECRUITMENT RULES FOR THE POSTS OF STAFF CAR DRIVER:-

The recruitment(amendment) rules for the post of Staff Car Driver were published in the Gazette of India, Part-II Section 3(1) dated 18.11.2000 vide Ministry of Finance (Department of Expenditure) notification GSR-449 dated 31.10.2000 received vide Headquarters office Circular No. NGE/31/2001 issued under letter no. 725-NGE (App)/51-99 dated 09.07.2001 which were further amended and published in the Gazette of India, Part-II, Section 3(i) dated 30.03.2002 vide Ministry of Finance (Department of Expenditure) notification No. GSR-100 dated 15.02.2002 received vide Headquarters office circular no. 17/NGE/2004 issued under letter no. 76-NGE (App)/51-99 dated 26.02.2004. The instructions relating to change in prescribed Minimum Educational Qualification for recruitment in the post of Staff Car Driver are contained in Headquarters office circular No. 08-Staff (App I)/2013 issued under letter no. 348-Staff (App I)/14-2013 dated 09.04.2013.

7. APPOINTMENT OF MERITORIOUS SPORTS PERSONS TO GROUP 'C' AND 'D' POSTS:-

Instructions with regard to appointment of meritorious sports persons to Group 'C' and 'D' posts have been issued under the below mentioned letters of Headquarters office:-

- (1) Circular No.NGE/21/1989, issued under their letter No.1919-NGE-II/36-86/Vol.V dated 31.03.1989.
- (2) C.& A.G.'s letter No.502-NGE-V (N-3)/27-89 II dated 26.04.1991
- (3) G.O.I. Deptt. of Pers & Trg.O.M.No.14034/I/91 Estt (D) dated 21.03.1991 received with C&AG's letter No.526-NGE-V/8-90 1 dated 09.05.1991.
- (4) C&A.G's letter No. 79-NGE -V/8-92 dated 23.02.1993

8. COMPASSIONATE APPOINTMENTS:-

Instructions have been issued from time to time laying down principles to be followed in making compassionate appointment to Group 'C' posts of widow/sons/daughters/near relatives of expired Government servants. Some of the important references issued by the G.O.I. and C&AG's office on the subject are listed below:-

- (1) CAG's circular No.33/NGE/99 No.678/N(App)/18-99/Vol.V dated 10.06.1999 DoPT's OM No.14014/6/94-Estt(D) 09.10.1998
- (2) CAG's circular No. NGE/25/2003 No.419-NGE (App)/21-2003 Vol.I – 11.06.2003
- (3) C.A.G.'s Circular No.2/NGE/2006 No.9/NGE Disc/29-2005/Vol.I dated 09.11.2006
- (4) C.A.G.'s Circular No.7/NGE/2007 No.205/NGE (Disc) 29-2007/ Vol.V dated 16.03.2007

- (5) C.A.G's Circular No.13-NGE/2009 received under letter No.162-NGE(Disc)/29-2008/Vol.VIII dated 09.03.2009
- (6) C.A.G's Circular No 13-NGE/2010 received under letter No. 279-NGE(Disc)/45-2009 dated 28.04.2010
- (7) C.A.G's Circular No 05 received under letter No. 109-Staff (Appt.II)/87-2011/Vol.I dated 09.02.2012
- (8) DoPT's OM No.14014/02/2012-Estt(D) dated 16.01.2013
- (9) C&AG's letter No.79-Staff(App-II)/87-2011-Vol.I dated 21.08.2013-DoPT's OM No.14014/02/2012-Estt(D) dated 30.05.2013
- (10) C&AG's Circular No. 14 letter No.14-Staff Entt.(Rules)/C.A/04-2015 dated 27.04.2015.

9. RELATIVE SENIORITY OF DIRECT RECRUITS AND PROMOTEEES IN NON-GAZETTED CADRES.

Following clarifications have been issued by Headquarters office regarding seniority of direct recruits vis-à-vis promotees:

- i) The principle of rotation of quotas will continue to be followed for determining the inter-se-seniority of direct recruits and promotees i.e. according to the roster points.
 - ii) No vacant slot meant for direct recruits should be carried forward for being filled in later years. If adequate number of direct recruits does not become available in any particular year, rotation of quotas for the purpose of determining the seniority would take place only to the extent of available direct recruits and the promotees. Thus, to the extent direct recruits are not available; the promotees will be bunched together at the bottom of the seniority list below the last position upto which it is possible to determine seniority by rotation.
 - iii) The unfilled vacancies including those vacancies intended for direct recruitment for which selection could not be made due to non-availability of candidates should be pooled with the new vacancies in the next year and the total vacancies so arrived at should be apportioned between direct recruits and promotees in accordance with the roster commencing on 1st January /1st April of the next year. In other words, if there is a short fall in direct recruitment or promotion, this is not to be carried over to the next year as such in the same channel but merged in the overall vacancies.
 - iv) The seniority of a direct recruit is to be counted only from the date of his joining vide C.S. 103 dated 10.11.1983 to M.S.O. (A) Vol.I and he will be placed accordingly and not as per roster point.
2. The procedure as prescribed above is required to be followed from the recruitment year commencing from 01.01.1987.

(N.G.E. Circular No.85/NGE/1986 received with C.A.G.'s letter no.1336- N2/45-86 dated 8/12.12.1986).

10. FIXATION OF SENIORITY OF DIRECTLY RECRUITED AUDITORS:-

The seniority of Auditors should be fixed on the following lines: - The seniority of the direct recruits to the Auditors' Cadre will be determined according to their position in the panel subject to the selected candidates joining duty within the maximum period of one month from the date of issue of offer of appointment. In case a candidate does

not join within the stipulated period, his seniority may be fixed with reference to his date of appointment. Some of the important references on the subject are listed below:-

- i) C.A.G.'s letter No.2163-NGE III/249-66 dated 20.10.1966 with Para 283-A of M.S.O. (Ad.) Vol.I**
- ii) C.A.G's MSO (Admn) Volume-I Para 10.2.1, 10.2.1 (ii)**
- iii) C.A.G's letter No.659-Staff(Appt.III)/131-2013 dated 12.07.2013**
- iv) C.A.G's Circular No.16 Staff/Wing/2013 issued under letter No.885-Staff(App-II)/64-2012/Vol.IV dated 06.06.2013-Para ii**
- v) C.A.G's Circular No.NGE/21/1989, issued under letter No.1979-NGE-II/36-86/Vol.V dated 31.03.1989 -sports quota**
- vi) DOP&T's OM No.20011/1/2006-Estt (D) dated 03.03.2008**
- vii) DOP&T's OM No.14024/02/2012-Estt (D) dated 30.05.2013**

11. VERIFICATION AT THE TIME OF RECRUITMENT.

Recruitment in the cadres of Auditors/Clerks/Stenographers was handed over to the Staff Selection Commission, Department of Personnel and Administrative Reforms, New Delhi from the recruitment Year 1979.

(C.A.G.'s letter No. 2391-NGE III/51-NGE III/75-II dated 18th November, 1978).

I. All vacancies in Central Government establishment other than those filled through U.P.S.C. or agencies like the Staff Selection Commission should be notified to the nearest Employment Exchange and no department or office should fill any vacancy by direct recruitment, unless the Employment Exchange issues a non availability certificate.

The following documents are required to be obtained at the time of recruitment:

- (1) Certificate of Character in the form enclosed from the head of the educational institution last attended or in case such a certificate cannot be obtained a certificate in the same form from a Gazetted Officer. This certificate should have reference to the 2 years immediately preceding. In both cases duly attested by a District Magistrate, Sub-Divisional Magistrate, or Stipendiary First Class Magistrate. This is now applicable only in case of recruitment to the post of MTS. In case of other Group 'B' and 'C' posts the procedure of detailed Character and Antecedents verification is to be followed.
- (2) Attestation form (enclosed) completed, along with attested copied of all relevant educational certificates.
- (3) A scheduled Caste/Tribe certificate in the prescribed format issued by the District Magistrate or Sub-Divisional Officer of the area, in which his/her parents were originally residing on the date of his/her application, or if both of his/her parents are dead, of the place in which he/she, himself/herself ordinarily resides otherwise than for the purpose of his/her own education, that he/she belongs to one of the Scheduled Castes/Scheduled Tribes.
- (4) An OBC certificate in the prescribed format from the District Magistrate/Dy. Commissioner or any other competent authority specified in this regard

- (5) A declaration in the form enclosed indicating marital status whether he/she has only one spouse living.
- (6) No Objection Certificate from his/ her previous employer.
- (7) Displaced person certificate from a Gazetted officer of the Central Government or from a District Magistrate and / or eligibility certificate issued by the Govt. of India or Citizenship certificate as a proof of registration as an Indian Citizen.
- (8) Identity certificate signed by the authority prescribed therein.
- (9) An undertaking in prescribed format in case of Ex-servicemen.

II. SCRUTINY OF EDUCATIONAL CERTIFICATE/DEGREES/DIPLOMA:-

The Government of India, Ministry of Home Affairs, have emphasized that academic certificate should be particularly scrutinized before admitting any person to Government, service. The appointing authority should ordinarily make himself responsible for this task and in case of doubt, the official Gazette of publications of results should be referred to immediately.

The authenticity of the caste certificates (SC/ST/OBC certificates)/ educational certificates should be ascertained from the certificate issuing authority.

(G.O.I., M.H.A. No.F/11/62 Estt(d) dated 19th July 1962 received with C.A.G.'s No.1925-NGE II 259-62 dated 3rd August, 1962.

III PLURAL MARRIAGES:-

- a) No person (a) who has entered into or contracted a marriage with person having a spouse living.
 - (b) who having a spouse living has entered into or contracted a marriage with any person shall be eligible for appointment to service.

Provided that the Central Government may if satisfied that such marriage is permissible under the personal law applicable to such person and the party to the marriage and there are other grounds for so doing exempt any person from the operation of this rule.

The candidates on their appointment will be required to fill in a declaration in the prescribed form wherein he/she should indicate whether he/she has more than one wife living/her husband has no other living wife. In case the declaration given is found incorrect, he/she will be liable to be dismissed from Government service. The aforesaid procedure will apply to new entrants of both sexes.

(C.A.G's No. 103-NGE-II/310-54, Part III dated 18th June, 1958 and No. 32-NGE-II/395-60 dated 9th January, 1961, No. 1338-NGE-II/51-70 II dated 28th July, 1970).

IV. VERIFICATION OF CHARACTER AND ANTECEDENTS OF GOVERNMENT SERVANTS BEFORE THEIR FIRST APPOINTMENT.

In respect of all appointments to Gr. 'B' & 'C' posts in the Department through Staff Selection Commission or local recruitment, the procedure of Detailed verification (Record Check) of Character and Antecedents has to be followed as per instruction in C.A.G's Circular No.49/2014 received under letter No.2016 Staff(App-II)/71-2014/Vol.III dated 31.12.2014.

However, in the cases of appointment to the post of MTS, either through Staff Selection Commission or on Compassionate grounds, the procedure of Simple Verification of Character and Antecedents would continue to be followed.

In cases of Ex-servicemen, procedure laid down in para 4 of aforementioned Circular dated 31.12.2014 would be followed.

12. EXTENSION OF TIME LIMIT FOR JOINING DUTY BY NEW RECRUITS

While issuing an offer of appointment to a selected candidates, a clear period of 30 days from the date of issue of the offer may be allowed and the date so arrived at specifically indicated in the offer of appointment for reporting for duty.

The Pr. Accountant General and other heads of department in IA&AD may extend this period of 30 days to the extent indicated below:-

(i) Without any limit where the delay is due to non-completing of medical formalities in respect of the candidate himself. In such cases, the panel seniority will remain intact.

(ii) In all other cases, extension upto a maximum period of three months beyond the last date indicated in the offer of appointment can be granted. Seniority will be fixed with reference to the date of appointment of the candidate.

iii) Requests of the candidates for extension of time to join the post may be entertained only in the deserving cases where the circumstances seem to be beyond the control of the concerned candidates. Extension of time for joining in the deserving cases may be considered by the AG/Pr. AG initially for a period not exceeding 03 months from the date, following the last date of joining as mentioned in the offer of appointment. Only such cases, where the candidates fail to join within 03 months of extension given at the field office level and seek further extension beyond three months on genuine grounds, may be referred to Headquarters office, mentioning the Name, Roll Number and date of issue of the offer of appointment in the respective cases along with the recommendations

(Para 283.A of M.S.O.(Admn.) Vol.1 correction Slip No.103 dated 10.11.1983 & 119 dated 20.09.1988 and Headquarters office letter No. 1514-Staff(App-II)/71-2015/Vol IV dated 01.10.2015)

13. RESERVATION OF VACANCIES:-

(i) Vacancy based rosters were earlier prescribed to watch reservation in implementation of Government of India orders issue from time to time.

The vacancy based rosters and reservation for physically have been replaced by Post Based Rosters. These rosters are only an aid to determine the entitlement of different categories with regard to the quotas reserved for them. They are not to determine seniority.

(DoP&T's OM No. 36012/2/96- Estt(Res) dated 02.07.1997)

(ii) Reservation for SC/ST/OBCs may be called vertical reservation and reservation for physically handicapped persons and Ex-Servicemen as horizontal reservation.

- (iii) The instructions for method of computation of reservation and maintenance of 100 point roster for Physically handicapped persons are contained in DOP&T's OM no. 36035/3/2004-Estt(Res) dated 29.12.2005 and 36012/24/2009-Estt(Res) dated 03.12.2013.
- (iv) The instructions for reservation or Ex-Servicemen are contained in DOP&T's OM no. 39016/10/79-Estt(C) dated 15.12.1979 as amended vide Notification dated 04.10.2012 and OM no. 36034/1/2014-Estt(Res.) dated 14.08.2014.

14. SATISFACTORY COMPLETION OF THE PERIOD OF PROBATION - PROCEDURE FOR DETERMINATION

- (i) It is not necessary to appoint a departmental committee to consider whether the staff has completed their probation satisfactorily. The appointing authority will be competent to decide this. The satisfactory completion or otherwise of period of probation may be decided on the basis of work, conduct and confidential reports, etc. The appointing authority may where necessary, obtain special reports on the performance of the staff from the officers who are supervising the work of the concerned official or the Branch Officers concerned. If, however, in any case, extension of the period of probation or discharge/reversion to the original post is considered necessary, the appointing authority will obtain the approval of the next superior authority.
- (ii) Any decision for extension of the period of probation shall be taken within two months after expiry of the period of probation and communicated to the concerned officer indicating the reasons therefore.
- (iii) If during the period of probation or extension thereof, the appointing authority is of the opinion that the official is not fit for retentions, he may discharge or revert the official to the post held by him prior to his appointment to the present post, as the case may be after following the procedure enumerated in (i) above.
- (iv) During the period of probation or extension thereof, the staff will get their increments, in the normal course unless there are specific orders to the contrary, e.g. Clerks who have not qualified in type test.
- (v) Immediately after satisfactory completion of the period of probation by the staff concerned, a formal order to that effect may be issued.

It is desirable to bring to notice of the staff concerned any shortcomings noticed in their work and performance so that they can have an opportunity to improve their performance.

(C.A.G's letter No.1395-N2/68-84 dates 29th December, 1986 and No. 245.N.2/149-88 dated 23.02.1989).

**POSTING, TRANSFERS AND OTHER SERVICE
MATTERS**

The Principal Accountant General may make postings within his office to the sanctioned charges of Group officers except the charge of Administration. The charge of Administration will be assigned by the Headquarters office and any changes will have to be approved by Headquarters office. If his office happens to be located in more than one place, transfer of such officers from the main office to the Branch office or vice versa involving change of station can be made only by the Comptroller and Auditor General.

(Headquarters officer letter No. 602-GE-I/G.O. Charges/199-2003 dated 30.11.2009)

2. TRANSFER-POSTING POLICY IN RESPECT OF GROUP ‘B’ AND GROUP ‘C’ STAFF:

In pursuance of Headquarters Office Circular No. 1 – Staff Wing/2014, No. 10- Staff (App-II) 63-201 dated 06.01.2014, a Transfer-Posting policy has been formulated in respect of this office with effect from 28.01.2014. Further amendments have been made in the Transfer-Posting Policy with effect from 25.01.2016 by the orders of the Pr. Accountant General.

For the detailed provisions of the Transfer- Posting Policy (as amended) Annexure 3.1 may be referred to.

[Accountant General’s orders dated 28.01.2014 and Pr. Accountant General’s orders dated 25.01.2016]

3. It has been decided that if any member of staff proceeds on leave without substitute from field party, his reposting to the field party should be assumed and on return from leave he should report to the party from which he proceeded on leave, unless otherwise directed.

(Accountant’s General orders dated 23/8/1977 on file no. Estt A)/S.O./G.O/Misc)

4. Any member of staff who returns from short leave/absence should invariably fill up the prescribed joining report form in Administration Section and obtain the reposting order from Administration Section before reporting to the original Section of posting.

(Deputy Accountant General (Administration’s) order dated 22/8/1977)

5. A ‘Distribution register’ will be maintained in the Establishment Section in the prescribed Form. Each Section will be allotted one or two pages in the register. The staff sanctioned for the Section will be noted on the relevant pages and the names of the persons serving in that Section will be noted, together with dates of their postings to and leaving the Section. The Sr. Auditor/Auditor in the postings seat will maintain the register up-to-date.

(C.A.G.’s endorsement to 1185-Adnb, 1949 dated 21.06. 1942).

6. SERVICE CARDS:

With a view to facilitating the posting of persons with experience of a particular Section and also to give an all-round training to the Assistant Audit Officers/Supervisors, the Administration section should maintain a professional history of every Assistant Audit Officer/Supervisor. For this purpose, service cards need be maintained in the prescribed form.

(a) The service card should show the chronological sequence of the Sections in which the official has worked.

(b) The service card should be sorted out alphabetically and transfers should be done with reference to these service cards.

(Instruction No. 2 simplification and rationalization of procedure contained in Comptroller and Auditor General's endorsement no.1154-Admn-1949 dated 22 June 1949 as modified code his no.39-Admn 19-49-50 dated 12th June, 1950).

7. TRANSFER OF OFFICIALS TO ANOTHER OFFICE OUTSIDE THE CADRE CONTROL:

A. MUTUAL TRANSFER:-

The consolidated revised instructions for Mutual transfer of officials within IA&AD are contained in Headquarters office Circular no.16 Staff Wing/2013 received under letter no.885 Staff (App-II)/64-2012/Vol.IV dated 06.06.2013.

The salient points are as under:-

- i. Mutual Transfers may be permitted in respect of all the regular Group 'B' and Group 'C' posts, excluding the posts of Sr. A.O./ A.O, in the Department subject to the condition that the concerned officials should hold same post under the two different cadre controlling officers located at two different stations. Mutual transfer between an Auditor and Sr. Auditor and an Accountant and Sr. Accountant may also be permitted subject to the condition that the concerned Sr. Auditor/ Sr. Accountant will have to seek revision to the lower post, the pay will be fixed in terms of DoPT OM No. 16/04/2012-Pay-I dated 05.11.2012.
- ii. Mutual transfer allowed will not be in public interest and officials mutually transferred will be the junior most in the respective cadre on the dates of their joining in the new offices.
- iii. If the officials willing for mutual transfer belong to different categories (UR, SC, ST, OBC), it will be the responsibility of the concerned Heads of the Department to ensure that the vacant point of the requisite category is available in the reservation roster for the said post maintained by their offices to accommodate the official of different categories.
- iv. In the case of AAOs, mutual transfers shall be permitted only in the same stream.
- v. In the case of official recruited under sports quota, mutual transfers during first 10 years of their service would be allowed between the same disciplines of Sports.
- vi. Mutual transfers may also be considered during probation period. However, in such cases where the mutual transfers have been permitted during probation period, the concerned official will have to pass the requisite departmental examinations in the new office. The number of chances already availed to pass the said examination in

the old office, along with exemptions, if any, would be carried forward in the new office.

- vii. Requisite length of service for probation to the next higher grade would be required in the new office. However, for the purpose of MACP, the service rendered in the old office may be taken into consideration.
- viii. Mutual Transfers may be permitted only once in the entire service career of the official.

(C.A.G's Circular No. 16 Staff Wing/2013. No.885 Staff (App-II)/64-2012/Vol.IV dated 06.06.2013)

Note:- While forwarding other service documents *e.g.* Service Book, Leave Account and Last pay Certificate following information should invariably be intimated to other Audit Office to which a Government servant is transferred. Similarly, the above information should invariably be called for as and when a Government Servant is transferred to this office from another Audit Office:

- i. Whether the Government servant has appeared in the S.A.S. Examination or not. If he has already appeared in the S.A.S. Examination then the Branch of the Examination, the number of chances availed in each part together with his Index number and year of appearing in Part-I of the Examination and exemption, if any secured by him.
- ii. A copy of the Service Card, balance of Casual Leave and Restricted Holidays and character roll file of the Government servant concerned should be called for from or sent to the other office, as the case may be.

(Extract from C.A.G's confidential letter No.2360-III/159-67 dated 13 November 1967).

B. UNILATERAL TRANSFER:

Unilateral transfer in all cases within IA&AD and from Ministries/Departments to IA&AD has been dispensed with.

(C.A.G's letter No.1005-N(App)/24-97 dated 27.08.1997 vide Circular No.24-NGE/97).

8. FORWARDING OF APPLICATIONS:-

Forwarding of applications of Sr. Audit Officer, Audit Officer, Assistant Audit Officer, Supervisor, Senior Auditor, Auditor, Stenographer, Data Entry Operator, Clerk-Typist and Multi Tasking Staff (MTS) for outside employment are governed by the orders contained in the Government of India, Ministry of Personnel, Public Grievances and Pensions (Department of Personnel and Training), O.M.No.28011/1/2013- Estt.(C) dated 23.12.2013. received under the Headquarters office endorsement No.373 Staff (App-II)/71-2014/Vol.III. dated 10.03.2015.

9. DEPUTATION OF OFFICIALS

I. DEPUTATION OF STAFF WITHIN/OUTSIDE IA&AD

- (a) Audit Officers are liable, like all other Central Government servants to be transferred from one office to another subject to the provisions. The Comptroller and Auditor General can transfer such persons to any other office,

within the IA&AD on such terms and conditions as may be determined by him in each case as laid down in para 163 of the C.A.G's M.S.O (Admn) Vol.I.

- (b) The transfer on deputation of Group 'C' staff subject to general conditions laid down in para 190 of C.A.G's M.S.O is within the competency of the Accountant General.
- (c) The powers to send Group B, C and D staff under control of the field offices to Central or State Government department and Bodies under their control have been decentralized and are vested in the State Accountants General in accordance with the detailed guidelines issued vide Headquarters office Circular No. 94/NGE-III/1464-93 dated 25.08.1993
- (d) (i) The surplus SAS passed Auditors awaiting promotion in any office can be sent on deputation temporarily to other offices in the department where there are shortages and where such Auditors may be willing to go. The deputation may initially be for a term of one year which may be extended if so desired by the borrowing office.
- (ii) A report showing the number of SAS passed and those awaiting promotion to the AAO cadre is furnished to the Comptroller and Auditor General every year within a fortnight of the announcement of the result of the SAS Examination. Another such report is also furnished to the Comptroller and Auditor General six months thereafter.
- (iii) Absorption of SAS(Civil Audit) passed officials of A&E offices is permitted as per the procedure laid down by Headquarters office by a circular issued every year. All the Civil Audit Offices are required to determine the vacancies in the cadre of AAO in the manner as provided in Headquarters office circular dated 05.01.2007 and circulate their demands. The absorption proposals are required to be sent to Headquarters office for obtaining approval of the competent authority.

II. DEPUTATION POLICY

A deputation policy has been framed for employees under the cadre control of Pr.AG (E & RSA), Gujarat, Ahmedabad by the orders of the Accountant General dated 25.02.2014.

As per this deputation policy, the circulars received from other offices pertaining to filling up vacancies on deputation basis, may not be circulated within this office. Request for deputation received from officials who are yet to be confirmed in their respective cadre may not be entertained in any case. As cadre controlling authority the names of only those staff would be recommended for deputation who can be spared keeping in view the interest of work in the office. The deputation requests received from the officials of this office may be considered only in exceptional cases such as terminal illness of the official himself/ herself or the family member, and other circumstances considered justified by the competent authority. Individual cases may be dealt with on merit basis by the competent authority.

III. THE GRANT OF DEPUTATION SPECIAL PAY TO THE GROUP 'B' AND 'C' STAFF OF THE I.A & A.D WHILE ON DEPUTATION IS REGULATED AS FOLLOWS:

- (i) Deputation allowance will be paid at the rate of 5 *per cent* of basic pay subject to maximum of Rs 2000 for deputation within same station. Deputation allowance at the rate of 10 *per cent* subject to maximum of Rs 4000 will be paid for deputation at other than the same station.

(Government of India, Ministry of Personnel Public Grievances and Pension, Department of Personnel and Training O.M. No.6/8/2009-Estt.(Pay-II Dated 17.06.2010)

(ii) The deputation allowance is admissible at the rate of 15% of the revised basic pay in the case of deputation from other station to the stations J & K, Maharashtra at Mumbai city, Assam, Nagaland and other states in the North East Region, Sikkim and Gujarat at Ahmedabad and not payable to those who are deputed within these stations; Eligibility for the grant of deputation allowance would remain as hither-to-fore *viz.*

- (i) The transfer should be in public interest.
- (ii) The transfer should be outside the State or within the State but outside the circle of Audit, and
- (iii) The Government servant is not under the terms of his service liable to such transfer.

(Headquarters office Circular No.66/NGE/98 issued vide letter No. 1283-NGE (App)/50-98 dated 03.12.1998 as amended vide circular No. 01/GE II/10 (3)/2006 Dated 02.01.2007.)

IV. TIMELY ACTION FOR EXTENSION OF DEPUTATION

(a) The power for extending the tenure of Deputation both within and outside IA & AD for first four year is vested with Head of Department (except Group 'A' officers and staff in overseas Audit officers within I.A.&A.D). Extension of deputation within/outside IA & AD beyond fourth year is granted by Headquarters. Extension of deputation beyond fifth year outside IA & AD is granted by Department of Personnel & Training, New Delhi with the concurrence of Headquarters. The extension for deputation of Sr.AO/ AO/AAO or Divisional Accounts Officers/Devisional Accountants to the State Government Departments or Local Bodies etc. may not be granted beyond fifth year.

(Headquarters office Circular No. 31-NGE (Disc.)/2007 issued vide letter No. 622-NGE(Disc.)/27-2007 DATED 09.10.2007.)

(b) The proposals seeking extension in deputation tenure beyond fourth year should reach Headquarters office in the format prescribed vide Headquarters office Circular No. 348-Staff(App 1)/08-2016 dated 26.02.2016 by 5th of the month preceding the quarter in which the deputation period beyond fourth year is due to expire.

V. NO DEMAND CERTIFICATES:

Whenever a Government Servant is relieved on account of transfer/deputation/resignation/dismissal, a copy of the order may invariably be endorsed to the following Sections to enable them to issue "No Demand Certificate".

- (1) Bills Section.
- (2) G.O.M-I Section

- (3) Section of the Government Servant concerned.
- (4) Literary and Recreation club of this office.
- (5) Gujarat Accountant General's office Employees Co-operative credit Society Limited, Ahmedabad.
- (6) Central Government Health Scheme seat in Administration section of the office.
- (7) Pay and Account Officer/ Indian Audit Department (PAO/IAD)

VI. GRANT OF LEAVE TO OFFICERS ON EXPIRY OF THEIR TENURE OF DEPUTATION.

It has been decided that on reversion from the deputation post, the officer concerned might be allowed leave not exceeding two months by the borrowing Ministry/Department/ Organisation. The officer concerned should apply for further leave to his cadre controlling authority.

(Government of India, Department of Personnel and Training O.M. No.6/8/2009 –Estt (pay II) dated 17.06.2010 received under Headquarters office letter no.29-Audit (Rules)/5-2010 dated 21.06.2010).

VII. DEPUTATION REGISTER:

A register should be maintained to watch the expiry of the sanction to deputation of men in other offices. Names of persons sent on deputation should be entered in the register together with particulars regarding the date of expiry of the current sanction. For this purpose all the names of persons, whose sanction to deputation expire in a particular month should be grouped together. A review should be conducted every month in respect of sanctions likely to expire during the course of next two months, and necessary action should be taken to get the order of the competent authority for the continued deputation or for the recall of the members on deputation.

10. TRANSFER TO FOREIGN SERVICE

- (i) The terms and condition of transfer on foreign service should be settled in consultation with the foreign employer and communicated to the parties concerned before the government servant is actually relieved to take up the foreign service.

(Government of India, Ministry of Finance, O.M. No.fl(2)/Est IV/55, dated 18.06.1955 forwarded under Headquarters office letter no.177 Admn II/1-60 dated 01.02.1960).

- (ii) Calculation of monthly contribution towards cost of pension payable during Foreign Service:-

The pension contribution payable in respect of Government servant during the active period of his foreign service shall be based on the existing basic pay (pay in the pay band plus grade pay) of the post held by a government servant at the time of proceeding on foreign service and in case he receives proforma promotion/ financial upgradation while on foreign service, on the basic pay (pay in the pay band plus grade pay) fixed on such promotion/ financial up-gradation.

(Government of India, Ministry of Personnel, Personal Grievance and pensions O.M. No. 2/34/2008- Estt (Pay II) dated 19.11.2009)

CHAPTER - 4

STAFF PROPOSALS

1. GENERAL:

In terms of provisions of paragraph 11.5 of the C.A.G's M.S.O (Administrative) Vol I and instructions issued from time to time, the staff proposals for inclusion in the Revised Estimates and Budget Estimates were required to be sent to C.A.G's office not later than the 27th July each year. This return has been discontinued as per Headquarters circular No. 183/brs/SP/16-2007 dated 15.06.07.

2. CREATION OF TEMPORARY POSTS

The powers of the Accountant General for creation of temporary posts (Group 'C' and Group 'D') are contained in Sr. No.3(b) (II) and (III) and 3 (D)(II) of Section 'A' to C.A.G's M.S.O (Admn) Vol. II.

The temporary posts & post for casual seasonal emergent work may be sanctioned subject to the following conditions.

- (i) That necessary provision exists in the Budget Estimates for the seasonal posts.
- (ii) The funds can be found by valid appropriation or re-appropriation in respect of the posts required for emergent work and
- (iii) That all such sanctions should lapse at the end of the financial year.
- (iv) The sanction of the C.A.G should however be obtained for posts, required to clear arrears

(C.A.G's letter No.2054-NGE-II/59-61 dated 21.09.1961 No.2781-NGE-II/59-61 dated 21.09.1961)

Note: Half yearly reports showing the sanctions that have been issued in exercise of these powers should be sent to the C.A.G in the month of March and September each year. A 'Nil' report is however not required to be sent.

(C.A.G's letter no.2054-NGE-88/59-61 dated 21.07.1961 read with C.A.G's letter no.NGE-II/52-61 dated 13th November 1961 Estt. (A) file)

- 3 (a) The Accountant General is also empowered to create regular temporary posts in Group 'C' grades provided for in the Revised Estimates/Budget Estimates subject to the following conditions:
 - (i) Create only such posts in Group 'C' grades as have already been approved unconditionally by C.A.G of India and provision for which has already been included in the Revised Estimates/Budget Estimates.
 - (ii) The post to be operated in the new financial year will be sanctioned by the Accountant General subject to vote on Account being passed by the parliament.
 - (iii) The allotment under the Revised Estimates/Budget Estimates approved by the C.A.G. should not be exceeded.
 - (iv) Posts identified as surplus to requirements if any will be adjusted against the new posts.

- (b) Separate letters should be sent for the creation/continuance of the temporary posts in the IA&AS and A.O's and other grades.

(C.A.G's letter No.413-GE/47-59, dated 22nd January 1959)

- (c) The criterion generally applied by the Comptroller & Auditor General for examining proposals for extra gazetted staff are:

- (i) The existing distribution of charges amongst the gazetted officers.
- (ii) Increase in Gazetted supervision necessitated by sanctions accorded for additional non-Gazetted posts, if any, and
- (iii) Increase justified by special circumstances on the merits of each case.

Proposals for extra Gazetted staff may, be supported with a statement showing the latest distribution of charges amongst the Gazetted Officers and also with the information, if any, on the points (ii) and (iii) mentioned above. Sections which are under the direct charges of Pr. A.G., Sr. D.A.G, D.A.G should be excluded for arriving at the strength of A.O.

(C.A.G's circular letter No.2019-GE-II/65-59 dated 9th June 1959)

4. CREATION OF SUPERNUMERARY POSTS

Government of India, Ministry of Finance has issued instructions from time to time regarding the creation of supernumerary posts to accommodate the following categories of officials:

- (a) Permanent Government servants who are substantively reduced to a lower post on account of inefficiency or misbehaviour and for whom permanent posts in the lower service/grade/time scale etc are not available.

(G.I.M.F.O.M No.9(3)-E-IV/A/60 dated 29th August 1960)

- (b) Permanent Government Servants who vacate their posts as a result of dismissal, removal, or compulsory retirement or reduction to a lower post, but later are reinstated after the expiry of a period of more than one year.

(G.I. Administrative Instruction below F.R. 54 as substituted vide G.I.M.F. Order No.F-5/15-E-IV(A)-60-(II) dated 4th January, 1961 and No.F-9(3)-E-IV-A/61 dated 2nd August 1962).

- (c) The following broad principles cover the creation of such supernumerary posts:

- (i) A supernumerary post is normally created to accommodate lien of an officer, who in the opinion of the authority competent to create such a post, is entitled to hold lien against a regular permanent post but who, due to non availability of a regular permanent post cannot have his lien against such a post.
- (ii) It is shadow post *i.e.* no duties are attached to such a post. The Officer whose lien is maintained against such a post generally performs duties in some other vacant temporary or permanent post.
- (iii) It can be created only if another vacant permanent or temporary post is available to provide work for the person whose lien is retained by the creation of the supernumerary post. In other words, it should not be created in circumstances which at the time of creation of the post or thereafter, would lead to an excess of the working strength.

- (iv) It is always a permanent post. Since, however, it is a post created for accommodating a permanent officer till he is absorbed in a regular permanent post, it should normally be created for a definite and fixed period sufficient for the purpose in view.
- (v) It is personal to the officer for whom it is created and no other officer can be appointed against such a post. It stands abolished as soon as the officer for whom it was created vacates it on account of retirement or confirmation in another regular permanent posts or for any other reason. In other words, no officiating arrangement can be made against such a post. Since a supernumerary post is not a working post, the number of working posts in a cadre will continue to be regulated in a manner that, if a permanent incumbent of one of the regulated posts returns to the cadre and all the posts are manned, one of the officers of the cadre will have to make room for him. He should not be shown against a supernumerary post.
- (vi) No extra financial commitment is involved in the creation of such posts in the shape of increased pay and allowance, pensionary benefits etc.
- (d) Subject to the observance of these principles, supernumerary posts may be created by the administrative authorities under their own powers to the same extent to which they are competent to create regular permanent posts. Cases where deviations from the general criteria mentioned above are involved may be dealt with in consultation with the Ministry of Finance.
- (e) Administrative authorities should maintain a record of the supernumerary posts, the particulars of the individual who hold lien against them and the progressive abolition of such posts as and when the holders of the posts retire or are absorbed in regular permanent posts, for the purposes of verification of service for pension.

(G.I.M.F. (Deptt. Of Expenditure) O.M No. 4.8(4)E-G-I/61 dated 15th March 1961 received with C.A.G's letter No.446-Audit-II/345-60 dated 29th March 1962.)

CHAPTER - 5

CONFIRMATION

The consolidated instructions on confirmation in Central Services are laid down in DOP&T's OM no. 280201/1/2010/ Estt (C) dated 21st July 2014.

1. SIMPLIFICATION OF CONFIRMATION PROCEDURE – DELINKING OF CONFIRMATION FROM THE AVAILABILITY OF PERMANENT POST

In order to overcome the delay and also to reduce labour in processing the cases, a revised procedure for confirmation, retention of lien etc. has been introduced w.e.f. 01.04.1988. The important provisions in this respect are as follows:-

(i) Confirmation will be made only once in the service of an official which will be in the entry grade post/service/cadre provided further confirmation shall be necessary when there is fresh entry subsequently in any other post/service/cadre by way of direct recruitment or otherwise.

(ii) Confirmation is delinked from availability of permanent vacancy in that grade. In other words, an officer who has successfully completed the probation or passed departmental examination may be considered for confirmation. In cases where probation or passing of a departmental examination for confirmation is not prescribed, the official should have put in a minimum of 2 years service in the entry grade before he is considered for confirmation by the D.P.C.

(iii) Confirmation in the grade to which initially recruited:

- a) The appointee should satisfactorily complete the probation.
- b) On satisfactory completion of the period of probation or extension thereof, the Government may confirm a temporary Government servant to his appointment from the date of completion of the period of his probation or extension thereof.
- c) The case will be placed before D.P.C. (for confirmation).
- d) A Specific orders of confirmation will be issued when the cases are clear from all angles.

(iv) **CONFIRMATION ON PROMOTION:**

- a) If the recruitment rules do not prescribe any probation, an officer promoted on regular basis (after following the prescribed D.P.C. etc. procedure) will have all the benefits that a person confirmed in that grade would have.
- b) Where probation is prescribed, the appointing authority will on completion of the prescribed period of probation assess the work and conduct of the officer himself and in case the conclusion is that the officer is fit to hold the higher grade, he will pass an order declaring that the person concerned has successfully completed the probation. If, the appointing authority considers that the work of the officer has not been satisfactory or needs to be watched for some more time, he may revert him to the post or grade from which he was promoted, or extended the period of probation as the case may be.

Since there will be no confirmation on promotion, before an official is declared to have completed the probation satisfactorily, a rigorous screening of his performance should be made and there should be no hesitation to revert a person to the post or grade from which he was or promoted if the work of the officer during probation has not been satisfactory.

(v) **RESERVATION FOR SC/ST:**

As a result of introduction of confirmation only at the entry stage and delinking of confirmation from the availability of permanent posts, the need for reservation at the time of confirmation in posts and services filled by Direct Recruitment as per the existing instruction will cease to exist as everyone who is eligible for confirmation will be confirmed.

The revised procedure relating to confirmation outlined above will not apply to the cases of appointments made on ad-hoc basis or against casual temporary posts i.e. it is only the appointments made on regular basis against regular posts which will come within the purview of these instructions.

(DoPT OM No. 18011/1/86-Estt.(D) dated 28th March 1988)

(C.A.G.'s Group Circular No.N/56/1988 received under letter No.2536-NGE III/46.88 dated 20.07.1988)

(vi) According to sub-para 'f' of C.A.G.'s confidential letter No.675 NGE./68 NGE./78/Part-I (B) dated 7th March, 1980, an official who was not considered fit for confirmation during a particular year was not allowed to regain the seniority when confirmed subsequently on the recommendation of the D.P.C. Even in the revised simplified procedure, the official would lose seniority in case he is not considered fit for confirmation in the entry post by the D.P.C. or for not fulfilling the criteria prescribed for confirmation.

(C.A.G.'s letter No.784-N III/43-88 III dated 19.03.1989).

(vii) Every officer in the entry grade could be considered for confirmation if he is found to be eligible and suitable. There is no restriction on the number of permanent posts. It is not necessary to verify the total number of permanent persons in the grade as it will not exceed the sanctioned strength because anyone who gets promoted would be treated as a permanent official of the higher grade.

(C.A.G's Group Circular no. N/37/1991 received under letter No.1431-NIII/43-88/III dated 09.08.1991).

(viii) **A Government servant appointed by transfer would duly have been confirmed in the earlier post. In such a case further confirmation in the new post would not be necessary and he could be treated as permanent in the new post. Where, however, a Government servant who has not already been confirmed in the old post is appointed by transfer, it would be necessary to confirm him in the new post. In such cases, he may be considered for confirmation after watching him for two years. Within that period of two years, the officer would earn two reports in the new grade and the DPC may consider his case for confirmation on the basis of these APARs.**

(OM No. 18011/3/88-Estt(D) dated 24.09.1992)

(ix) If an official, who has been allowed mutual transfer, had already been confirmed in the previous office, further confirmation in the new office is not necessary in his/her case. However, in respect of such official, who was allowed mutual transfer during probation period, it would be necessary to confirm him/her in the new office. He/she may be considered for confirmation in the new office after

passing the requisite departmental examinations, if not passed earlier in the previous office, and after rendering the minimum services of two years in the new office.

(C.A.G's Circular No. 45 Staff Wing/2014 no. 1806/Staff(App-II)/71-2014/Vol-I dated 03.12.2014)

(x) The date from which confirmation should be given effect to is the date following the date of satisfactory completion of the prescribed period of probation or the extended period of probation, as the case may be. The decision to confirm the probationer or to extend the period of probation as the case may be should be communicated to the probationer normally within 6 to 8 weeks. Confirmation of the probationer after completion of the period of probation is not automatic but is to be followed by formal orders. As long as no specific orders of confirmation or satisfactory completion of probation are issued to a probationer, such a probationer shall be deemed to have continued on probation.

(OM No. 21011/2/80-Estt (C) dated 19.05.1983)

VARIOUS DEPARTMENTAL EXAMINATIONS

Various Departmental Examinations are conducted by the IA&AD periodically. These include: Departmental Examination for 12th pass Multi Tasking Staff (MTS) for promotion as clerks; Typing Tests for clerks; Departmental Examination for Auditors (DEA); Incentive Examination for Senior Auditors; Subordinate Audit/ Accounts Service Examination; Revenue Audit Examination for AAOs/AOs/Sr.AOs; Continuous Professional Development (CPD) tests for SAS pass Gazetted Group 'B' officers; and Gujarati Language Test.

A. DEPARTMENTAL EXAMINATION FOR 12TH PASS MULTI TASKING STAFF (MTS) FOR PROMOTION AS CLERKS

The Departmental Examination for promotion of 12th pass MTS as clerks under the examination quota is held once in a year in the month of September. The paper setting and evaluation of answer scripts is done locally. There is no limit to the number of chances a candidate may avail.

ELIGIBILITY

12th pass MTS who have put in three years of continuous service on the first day of the September in which the examination is held are eligible to appear in the Departmental Examination for 12th pass MTS.

SYLLABUS

Departmental Examination for 12th pass MTS for promotion as Clerks consists of following Papers/ Subjects:

Paper	Duration	Max. Marks
I. English/Hindi	2 hours	100
II. Arithmetic & Tabulation	2 hours	100
III. General Knowledge & Office Procedure	1 hour	100

The detailed syllabus mentioned at para 9.6.4 of C&AG's MSO (Admn) Vol. I is applicable for Departmental Examination for 12th pass MTS.

40 percent is passing mark for each paper. A candidate who secures 45 per cent or more marks in any paper(s) is exempted from appearing in that paper(s) in the subsequent examinations.

(Section V: para 9.6 of chapter 9 of C&AG's MSO (Admn) Vol-I)

B. TYPING TESTS

Typing tests are held once in a quarter (in the first halves of April, July, October and January) for Clerks (except Direct Recruit Clerks sponsored by Staff Selection

Commission). A typing speed of 35 words per minute (10500 key depression per hour) in English or 30 words per minute (9000 key depression per hour) in Hindi on computer is required for qualifying the type test.

Passing the type test is mandatory for Clerks. Clerks (except Direct Recruit Clerks) who fail to qualify in the prescribed type test do not earn any increments nor become eligible for promotion to the post of Auditor. Further, Clerks who do not qualify the type test are also not allowed to appear in Departmental Examinations such as SAS, DEA etc. on passing of which promotion is given. On passing the type test, their held over increments are released but arrears prior to passing the type test are not payable. *(Section V: para 9.6.5 of chapter 9 of C&AG's MSO (Admn) Vol-I)*

C. INCENTIVE EXAMINATION FOR SENIOR AUDITORS

Incentive Examination for Senior Auditors is conducted every year in the month of April.

ELIGIBILITY

Senior Auditors with one years' continuous service in the grade on the first of the April in which the examination is scheduled to be held will be eligible to appear in the examination.

It is optional for eligible Senior Auditors to appear in the Incentive Examination. Candidates passing the Incentive Examination for Senior Auditors are granted one advance increment in the scale of Senior Auditor with effect from the first of the month in which the examination is held. Advance increment in such cases is sanctioned by the HOD.

There is one paper on "Finance, Accounts & Audit" of 2¹/₂ hours duration for 100 marks. The candidates are required to write the examination without the aid of books and they have option to answer the paper in Hindi.

SYLLABUS

The syllabus is mentioned at para 9.8.5 of MSO (Admn) Vol. I.

A candidate is declared passed if he/she has secured 50 per cent marks in the paper.

(Section VII: para 9.8 of chapter 9 of C & AG's MSO (Admn.) Vol. I)

D. DEPARTMENTAL EXAMINATION FOR AUDITORS (DEA)

It is mandatory for directly recruited Auditors to pass this examination for confirmation in the grade of Auditor and for promotion to the higher scale of Senior Auditors. Clerks promoted as Auditors on seniority basis are also required to pass the DEA for promotion to the higher scale of Senior Auditors. This examination is held twice in the year (February & August). SAS, Group I passed officials promoted to the post of Auditors are not required to pass the DEA for promotion to the higher scale of Senior Auditor.

ELIGIBILITY

Directly recruited Auditors who have completed one year's continuous service as on crucial date (1st February or 1st August, as the case may be) are eligible to appear in the DEA. Likewise, Clerks promoted as Auditors on seniority basis may appear in the DEA after completing 90 days of service as Auditor on the crucial date of eligibility. Graduate MTS or Graduate Clerks with three years of continuous service are also eligible to appear in the DEA for being considered for promotion against the promotion quota.

Pr. AG/AG may, at their discretion, condone deficiency in the prescribed service length of an applicant of DEA up to 60 days. The eligibility conditions of DEA are contained in para 9.4.2 of C & AG's MSO (Admn) Vol. I.

SYLLABUS FOR DEPARTMENTAL EXAMINATION FOR AUDITORS (CIVIL AUDIT)

Following are the Papers/ Subjects of DEA:

Paper	Duration	Maximum Marks
Government Accounts (Group A) & Service Regulations (Group B)	2 ¹ / ₂ hours	100
Government Audit - I	2 ¹ / ₂ hours	100
Government Audit - II	2 ¹ / ₂ hours	100

The syllabus for the aforesaid examination is contained in para 9.4.5 of C.A.G's MSO (Admn) Vol. I. Reference books mentioned in the syllabus are allowed to be consulted by the candidates during the examination.

Passing marks is 40 percent in each paper. However, in respect of Paper I the candidates must obtain at least 40 per cent marks separately in each of the two Groups of the paper and not merely in aggregate. A candidate who does not pass the examination but obtains in any paper at least 50 per cent marks is exempted from appearing again in that paper in future examination.

E. SAS (PRELIMINARY) EXAMINATION (PREREQUISITE TEST TO SCREEN CANDIDATES FOR SAS (Main) Exam.)

With a view to determine the suitability of the candidates for any particular years' SAS (Main) examination, a preliminary test termed as SAS (Preliminary) examination is conducted by the office. This test includes one omnibus paper on **General English / General Hindi and constitution of India** divided into two sections and another omnibus paper on **Service Regulations, Financial Rules and Principles of Government Accounts**. Both the papers are of three hours duration each and are set and evaluated locally by the Head of the Department.

A candidate who has qualified a preliminary test but remains absent or withdraws his/her candidature from the immediate next SAS (Main) examination will be required to re-appear in the SAS (Preliminary) test to appear in subsequent SAS (Main) examination.

Only persons who have put in minimum of 3 years continuous service in one or more of the following capacities in a particular field office of IA&AD and who had successfully completed their probation period are eligible to appear for the examination:

1. As Clerk-Typist
2. As Auditor / Sr. Auditor / Supervisor
3. As Data Entry Operator / Console Operator / Sr. Console Operator
4. As Stenographer / Personal Assistant / Private Secretary
5. As Junior Translator / Senior Translator
6. As a Supervisor
7. As a Divisional Accountant and Divisional Accounts Officer under the administrative control of a PAG/AG (A&E) Offices.

The crucial date for determining the length of total service put in by a candidate for eligibility to appear in the examination is the 1st day of the month in which the examination is held or as otherwise notified by the O/o the C.A.G of India.

(Section-I: Para 9.2.4 and 9.2.6 of C & AG's MSO (Admn) Vol-I)

F. SUBORDINATE ACCOUNTS/AUDIT SERVICE EXAMINATION (SAS)

SAS examination is the Departmental Examination qualifying for appointment to the Assistant Audit Officer's Service. This examination is a computer based test (without books) and the question papers are based on multiple choice objective questions, except PC-1 paper. It is divided into two groups and an examination for both the groups is held twice a year (normally in the months of February/March and August/September) by the O/o the Comptroller & Auditor General of India, New Delhi. The SAS examination conducted in the month of August/September is termed as Main or Annual or Regular SAS examination while that conducted in the month of Feb/March is termed as Supplementary SAS examination. Any first time applicant of SAS can only appear in the SAS (Main) examination. In SAS (Supplementary) examination the candidates registered in any of the previous SAS examinations can appear.

Any candidate of this office who is otherwise eligible to appear in an SAS examination can opt to appear either from Civil Audit or Commercial Audit branch. The option may be exercised at the time of the filling up the form for SAS (Preliminary) examination.

The registration for an SAS (Main or Supplementary) examination is carried out in the online registration module specified by the O/o the C & A G of India, New Delhi. The Registration of the candidates intending to appear in any Group or both the groups of SAS is done under the personal supervision of the Sr. AO/AO (Admn) or Group Officer, in charge of Administration, during the period specified by the Examination Wing of the Office of the Comptroller and Auditor General of India.

For departmental candidates (i.e. other than DRAAOs), the normal number of chances for passing the SAS examination is six. However, a candidate who has exhausted his all six attempts and secured exemption in at least five papers (out of total nine) gets to appear in the next four consecutive attempts to clear his remaining papers of SAS. These next four attempts are reckoned to be availed of whether a candidate gets him/herself registered or not.

The candidates, who have already qualified some papers while appearing in the erstwhile SOG examination, would get exemptions in the corresponding papers of the SAS as per examination matrix mentioned at para 9.2.10 of C & AG's MSO (Admn) Volume – I.

The exemption matrix for passing other examinations is as under.

SAS Paper in which exempted	Examination Passed
Paper: Financial Accounting with Elementary Costing PC-14 (Group II of Civil Audit, Local Audit, P&T Audit Railway Branch and Defence Audit Branch)	ICWA (Inter) Stage I & Stage II Or CA PE-II Group I & Group II Or CA PCE Group I & Group II
Paper: Advanced Accounting PC-15 (Group II of Commercial Audit Branch)	ICWA (Inter) Stage II Or CA PE II Group I Or CA PCE Group I

(Circular No. 6/NGE/2010 letter No. 327/NGE (APP)/09-2009/Vol.I dated: 25.03.2010 of the O/o the C.A.G of India)

The Paper/Subjects of the SAS exam for Civil Audit and Commercial Audit branches are as under:-

Group I (common for both Civil Audit & Commercial Audit branches)	
PC-1 (Language Skills)	
PC-2 (Logical, Analytical & Quantitative Abilities)	
PC-3 (Information Technology - Theory)	
PC-4 (Information Technology - Practical)	
PC-5 (Constitution of India, Statutes & Service Regulation)	
Group II	
Civil Audit	Commercial Audit
PC-8 (Financial Rules & Principles of Government Accounts)	PC-12 (Financial Rules, Principles of Government Accounts & CPWA)
PC-14 (Financial Accounting with Elementary Costing)	PC-15 (Advance Accounting)
PC-16 (Public Works Accounts)	PC-20 (Cost Accountancy, Commercial Laws & Corporate Tax)
PC-22 (Government Audit)	PC-26 (Commercial Auditing)

The Detailed syllabus is mentioned in para 9.2.17 of C.A.G's MSO (Admn.) Vol.-I.

PRE-EXAMINATION TRAINING FOR SAS APPLICANTS

Pre-examination training is prescribed for the candidates who have passed the SAS (Preliminary) examination and will appear in the ensuing SAS (Main) examination for the first time. However, the Principal Accountant General is empowered to grant relaxation or exemption from attending the pre-examination training to a candidate on his specific request. While making such request to the Pr. AG, the candidate should give an undertaking that he/she has already acquired the level of knowledge / skill prescribed in the syllabus. The supervisory officer to whom he/she reports should see

the undertaking and forward it to the Administration for further necessary action. In other cases, the PAG may condone the shortfall in the training (on account of the candidates' absence owing to leave or otherwise) to the extent it is mentioned in the para 9.2.9 (revised) of MSO (Admn) Volume I.

For better results of SAS examination the quantum of lectures to be imparted was revised as under.

Group	Civil Audit	Commercial Audit	No. of sessions for Direct recruits (AAOs/Sr.Ars./Ars.)	No. of sessions for departmentally promoted candidates (Sr.Ars./Ars.)
Group-I	PC-1	PC-1	8	16
	PC-2	PC-2	8	16
	PC-3	PC-3	8	16
	PC-4	PC-4	8	16
	PC-5	PC-5	20	40
Group-II	PC-8	PC-12	17	34
	PC-14	PC-15	17	34
	PC-16	PC-20	17	34
	PC-22	PC-26	17	34
Total number of lectures			120	240

(Shri Shankar Narayan, Dy. Comptroller & Auditor General's D.O. letter of No. 179/Trg-Div /32-2012 dated 21.05.2014.)

PREPARATORY TRAINING

There is a provision of 15 working days' Preparatory Training (just preceding the date of commencement of SAS examination) for directly recruited AAOs and the departmental candidates. During this training no official work/duty is assigned to the candidate. However, the candidate cannot leave headquarters during the said period. A candidate is allowed to avail two spells of such Preparatory training in his/her career.

The minimum aggregate marks required for passing SAS examination is 45 per cent in each paper. A candidate who scores 45 per cent or above marks in any paper of SAS is treated as 'passed' as well as 'exempt' from future appearance in that paper.

To check the scope of guess work, there is a system of negative marking to the extent of 0.25 marks.

(Headquarters Circular No.22 of 2012 issued under letter No.621/4-Exam/Program/SAS/RA/IE/2010/Vol Dated:09/10/2012)

G. REVENUE AUDIT EXAMINATION (RAE)

Revenue Audit Examination is held for Assistant Audit Officers / Audit Officers / Sr. Audit Officers twice in a year (Regular and Supplementary) along with the computer based SAS examination. It is optional for AAOs/AOs/Sr. AOs to appear in the RAE. AAOs/AOs/Sr. AOs who pass the RAE are granted one advance increment with effect from first of the month in which the examination is held.

(Circular No. 17-NGE/2010 issued under letter No. 632-NGE(App)24-2010, dated: 07.06.2010 of O/o the C.A.G of India)

ELIGIBILITY

1. Sr. AOs/AOs, after having one year of continuous service in the Revenue Audit branch as AAO/AO/Sr. AO or after having prescribed training in the Revenue Audit.
2. Departmental officials who are promoted as AAO are eligible to appear in Revenue Audit Examination after completion of one year of continuous service in Revenue Audit branch or after having the prescribed training in Revenue Audit after completion of one year of continuous service as AAO.
3. Confirmed Directly Recruited AAOs are eligible to appear in Revenue Audit Examination after completion of one year service in Revenue Audit Branch as regular AAO or after having the prescribed training in Revenue Audit after completion of one year of regular service after confirmation as AAO.

(Circular No. 01/Staff Appointment/1-2006/KW issued under letter No. 25-Staff Appointment/1-2006/KW dated: 11.01.2011 of O/o the C.A.G of India)

Any first time applicant of RAE can appear only in RAE (Main) of a given year held in the month of August/September by the O/o the C.A.G of India. For RAE (Supplementary), held in the month of February/March, only a candidate who has previously appeared in any RAE is eligible to appear.

The maximum number of chances admissible to the AAOs/AOs/Sr. AOs to pass the RAE is six. There is no upper age limit for appearing in the RAE.

SYLLABUS OF RAE

In Revenue Audit examination, there will be three papers (RAE-1, RAE-2 & RAE-10) for a candidate from Civil Audit stream and two papers (RAE-1 & RAE-2) for a candidate from Commercial Audit stream:

RA Examination (Civil Audit)	RA Examination (Commercial Audit)
RAE-1 (Income Tax)	RAE-1 (Income Tax)
RAE-2 (Central Excise, Customs & Service Tax)	RAE-2 (Central Excise, Customs & Service Tax)
RAE-10 (State Revenue)	

The detailed syllabi of RAE-1 and RAE-2 is mentioned in para 9.3.8 of C.A.G's MSO (Admn.) Vol. I. The syllabus of RAE-10 is contained in Circular No. 05 – Staff App-1/2014 dated 24.01.2014 of the O/o the C.A.G of India. As per Circular No.46-Staff (App 1)/2014 dated 04.12.2014 of the O/o the C.A.G of India, five additional chances for RAE-10 are provided to those candidates who have already passed remaining two papers (i.e. RAE-1 and RAE-2) and exhausted all six chances. These additional chances are applicable from RA (Supplementary) examination of February/March 2015.

The minimum aggregate marks required for passing the RAE would be 50% in each paper of RAE. A candidate who secures 50% marks in any paper of RAE would be treated as 'passed' as well as 'exempt' from future appearance in that paper.

To check the scope of guess work, there is a system of negative marking to the extent of 0.25 marks.

(Headquarters Circular No.22 of 2012 issued vide letter No.621/4-Exam/Program/SAS/RA/IE/2010/Vol Dated:09/10/2012)

H. CONTINUOUS PROFESSIONAL DEVELOPMENT (CPD) TESTS FOR SAS PASS GAZETTED GROUP 'B' OFFICERS

In view of the increasing changes in the nature of audit and to keep the SAS pass Gazetted Group 'B' officers abreast with the latest developments in the field of auditing on a continuous basis, and test them on periodic basis on basics as well as advanced topics in auditing, a scheme of Continuous Professional Development (CPD) tests (Computer Based Test in Multiple Choice Question mode) has been introduced w.e.f. the year 2013. This exam is conducted twice in a year along with SAS & RA Exams in the months of August (Regular CPD) and February (Supplementary CPD) by the O/o the C & A G of India.

The salient features of the Continuous Professional Development tests are mentioned below:

- i. The scheme of Continuous Professional Development for SAS pass Gazetted Group 'B' officers consists of three tests namely – CPD-I, CPD-II and CPD-III.
- ii. It is optional for the eligible officials of this office to appear in the CPD tests.
- iii. No departmental training is imparted to eligible candidate for appearing in CPD tests.
- iv. Every eligible candidate is given six chances each for qualifying CPD-I, CPD-II and CPD-III.
- v. The minimum aggregate marks required for passing CPD test is 50% in each paper of CPD test. A candidate who secures 50% marks in any paper of CPD is treated as 'passed' as well as 'exempt' from future appearance in that paper.
- vi. Candidates after qualifying each CPD test are granted one advance increment in their respective scales with effect from the first of the month in which the examination is held.
- vii. The advance increment is sanctioned by the respective HOD who, in turn, obtains the ex post facto approval of the O/o the C & A G of India.

ELIGIBILITY

FIRST CPD TEST

- i. All SAOs and AOs are eligible for first CPD test.
- ii. All departmentally promoted AAOs are eligible to appear in the first CPD test after completing five years service in the AAO cadre.
- iii. All directly recruited AAOs are eligible to appear in the first CPD test on completion of at least five years service after confirmation in the AAO cadre.
- iv. The crucial date of reckoning the eligibility for first CPD test is 1st of the month on which the exam is held.

SECOND CPD TEST

Any SAO/AO/AAO can appear in the second CPD test after lapse of four years from qualifying their first CPD test.

THIRD CPD TEST

Any SAO/AO/AAO can appear in the third and final CPD test after lapse of three years from qualifying their second CPD test.

SYLLABUS

CPD tests consist of the following papers:

Continuous Professional Development Tests		
CPD-I	CPD-II	CPD-III
C-1 (Financial Management)	C-3 (Public Finance)	C-5 (General Studies & Current Economic Developments)
C-2 (Auditing Principles & Standards)	C-4 (Auditing – Methods & Techniques)	C-6 (Applied Public Auditing)

CPD test is conducted in CBT mode with 2 hrs duration and maximum marks 100. The detailed syllabi for CPD tests is mentioned at para 9.10.4 of C.A.G 's MSO (Admn) Vol.I.

(Section IX (para 9.10) of chapter 9 of C.A.G's MSO (Admn.) Vol. I)

I. GUJARATI LANGUAGE TEST

In order to keep the staff of the office equipped with adequate knowledge of Gujarati Language, suitable arrangements are made for imparting training to newly appointed non-Gujarati staff.

It is mandatory for all non-Gujarati AAOs/Auditors/DEOs/Clerk-Typists, sponsored by Staff Selection Commission or otherwise, to acquire the working knowledge of Gujarati language and pass an examination (Gujarati Language Test) for confirmation. Candidates who have passed their matriculation, SSC or graduation in Gujarati medium or with Gujarati as one of the subjects or who have passed Subodh/Prabodh/Vinay Examination of Gujarat Vidyapith, Ahmedabad are exempted from Gujarati Language test.

The procedure followed for Gujarati Language training and Test is governed by Circular No.52/NGE/99 dated: 12th October 1999 of the O/o the C.A.G of India.

In-house training may be given by either suitable officials of the office possessing Masters' Degree in the language concerned or faculty from colleges/senior secondary school. For this purpose, detailed syllabus, duration, schedule for training, evaluation mechanism etc. would be prepared by Accountants General in consultation with the Board of Secondary School Examination/ Director of Education of the States and approach headquarters for formal approval.

Topics:-

- (i) Alphabets and numbers.
- (ii) Reading of consonants having one or more alphabets.
- (iii) Vowels and their application.

- (iv) Combined words and their usage.
- (v) Reading of short sentences and their meanings.
- (vi) Reading of printed or typed Gazette, Notifications, Circulars, Orders etc, and their meanings.
- (vii) Names of calendar months, week days and words and phrases commonly used in Gujarati for Government transactions.
- (viii) Reading of contingent bills and sub-vouchers, certificates attached to them and their meaning.
- (ix) Reading of Voucher (T.A. Bills)
- (x) Reading of Voucher (Pay Bills)
- (xi) Reading of the manuscript of Gujarati correspondence.
- (xii) Gujarati Text: VIDYAPITH Vachanmala Chothi Chopdi Prescribed by Navjivan Karyalaya, Ahmedabad.

The Gujarati Language Test consists of one written paper of maximum marks 80 along with viva voce of maximum 20 marks. The written part is of 1½ hour (90 min.) duration. Candidates have to individually pass both the written and viva voce of Gujarati Language Test. Minimum passing marks for both the parts are 40%.

CHAPTER - 7

TRAINING

1. TRAINING AT REGIONAL TRAINING INSTITUTES AND REGIONAL TRAINING CENTRES

This office is attached to Regional Training Institute (RTI), Jaipur and Regional Training Centre (RTC), Rajkot for training of the staff of the office for in various EDP and General Courses. Their draft annual training calendars are circulated amongst the wings/sections of this office well before the commencement of the training year. The wings/section intimate their demand for the training slots for various courses to Administration section. The demand is consolidated and intimated to the RTI/RTC. After receipt of the training calendar from the RTI/RTC, the officials are nominated for the training courses to be conducted in TRI/RTC before the commencement of the respective quarter.

2. IN-HOUSE TRAINING

The in-house training guidelines were received under Headquarters office circular No.210/In-house trg./35-2012 dated 03.09.2012. In accordance with these guidelines a committee has been constituted to conduct the Training Needs Analysis (TNA), chaired by the Pr. Accountant General (E & RSA), Gujarat, Ahmedabad, Sr. DAG (Admn) as convener and all Group Officers of the office as members. The Principal Director of RTI, Jaipur is the ex-officio member of the Training Needs Analysis committee.

The following compulsory courses are required to be conducted every year:-

- Awareness about ISSAI
- Right to information Act
- Office Procedure
- APAR and writing of Performance Appraisals
- Evidence Gathering and Analysis
- Report Writing
- Documentation for various stages of audit.

Other courses to be conducted by various wings of the office are decided with the approval of the Pr. Accountant General based on specific needs of the office. Annual calendar for in-house training programme is sent to Director General (Training & Research) in Headquarters office by 28th February for approval.

3. TRAINING OF AUDITORS

- (i) The induction training of directly recruited Auditors is arranged In-house. The theoretical training of one week duration covering the topics such as General Introduction of the Organization, Functions of the Office, Audit Mandate, Auditing methods and procedures, FRSR, Service Regulations, Office procedure etc. is imparted. Practical training of three weeks duration in Audit wings is imparted by the concerned branch officers of Headquarters sections and DP sections with a view to inculcate the requisite functional competence.

(Pr. Accountant General's orders dated 04.08.2015)

(ii) It has been clarified by C.A.G's letter No.1933-NGE-II/100-67, dated 2nd September, 1968, that while there may not be very much utility in imparting training to Auditors after they gain practical experience in sections for a year or so and also establish their theoretical knowledge by passing the Departmental Examination for Auditors, the Accountant General should try to impart the training (as prescribed under para 286 of M.S.O.(Admn) to all fresh recruits/ promotees before they complete one year's service in the Auditors cadre and become eligible to take the Departmental examination for Auditors.

(iii) If a candidate fails to qualify the Departmental Exam for Auditors (DEA) within the first three chances, the concerned Head of Department has to arrange for training of such candidates. The training is imparted as per the syllabus prescribed for the DEA for Auditors contained in para 9.4.2 of C.A.G's M.S.O (Administrative) Vol.I.

(Note 2 below para 9.4.2 of C.A.G's M.S.O (Administrative) Vol.I)

(iv) Discharge of recruits not taking training seriously:-

The Comptroller and Auditor General of India has attached the greatest importance to a direct recruit taking seriously to their training. There will be no hesitation to discharge the recruits who are seen not to be benefited by the training and who, in the course of training or within six months thereafter are found unsuitable for work in an Audit Office.

(C.A.G's letter No.63/RS/5-51 dated 22.06.1951)

4. IN-HOUSE TRAINING FOR VARIOUS DEPARTMENTAL EXAMINATIONS

The In-house training for SAS Examination and Revenue Audit Examinations are conducted as per the instruction contained in Chapter-9 of C.A.G's M.S.O (Administrative) Vol. I.

5. RATES OF HONORARIUM FOR IN-HOUSE TRAINING IN FIELD OFFICES.

(i) For guest faculty from IA&AD, honorarium at the rate of ` 250/- per session of 75 minutes duration is payable.

(ii) For expert guest faculty outside IA&AD, honorarium at the rate of ` 400/- per session of 75 minutes duration is payable.

The outside guest faculty for specialized lectures shall be paid from the head of account "Professional Services".

(C.A.G's Circular No. 24/NGE/2006 dated 22.08.2006)

(iii) Honorarium exceeding ` 2500/- per annum restricted to ` 5000/- per annum is to be sanctioned only with the approval of the Headquarters office.

(C.A.G's Circular No. 182/GE-II/03/1-2007 dated 08.02.2007)

CHAPTER - 8

ANNUAL PERFORMANCE APPRAISAL REPORT

1 INTRODUCTION

A confidential report in the appropriate form is required to be maintained for each member of staff excluding Group 'D'. The existing nomenclature of the Annual Confidential Report (ACR) was modified as Annual Performance Appraisal Report (APAR) with effect from the reporting year 2008-09. The existing form of ACR was replaced by new form of APARs with effect from the appraisal year 2009-10.

The APAR is not required to be issued in respect of Multi Tasking Staff. (Department of Personnel and Training's O.M. No. 21011/1/2005 Estt. (A) (Pt-II) dated 23.07.2009, Headquarters office Circular No. 04 NGE/ 2010 issued under letter No. 151-NGE (Disc.)/42- 2007 dated 08.03.2010 and Headquarters office Circular No. 29-NGE/2010 issued under letter no. 1687-NGE (App.)/25-2010/KW dated 29.12.2010).

2. NEW SYSTEM OF APPRAISAL AFTER 2008-09

The earlier provisions in regard to preparation and maintenance of Annual Confidential Reports inter alia provided that only adverse remarks should be communicated to the officer reported upon for representation, if any. The Supreme Court has held in their judgment, dated 12.5.2008 in the case of Dev Dutt v. Union of India (Civil Appeal No. 7631 of 2002) that the object of writing the confidential report and making entries is to give an opportunity to the public servant to improve the performance. The 2nd Administrative Reforms Commission in their 10th Report has recommended that the performance appraisal system for all services be made more consultative and transparent on the lines of the PAR of the All India Services.

The salient features of the new system of appraisal introduced as per the recommendations of Commission are as under:-

- (i) The existing nomenclature of the Annual Confidential Report was modified as Annual Performance Assessment Report (APAR).
- (ii) The full APAR including the overall grade and assessment of integrity is communicated to the concerned officer after the Report is complete with the remarks of the Reviewing Officer and Accepting Authority wherever such system is in vogue. Where Government servant has only one supervisory level above him as in case of personal staff attached to officers, such communication shall be made after the reporting officer has completed the performance assessment.
- (iii) The Section entrusted with the maintenance of APARs after its receipt shall disclose the same to the officer reported upon.
- (iv) The concerned officer shall be given the opportunity to make any representation against the entries and the final grading given in the Report within a period of fifteen days from the date of receipt of the entries in the APAR. The representation shall be restricted to the specific factual observations contained in

the report leading to assessment of the officer in term of attributes, work output, etc. While communicating the entries, it shall be made clear that in case no representation is received within fifteen days, it shall be deemed that he/she has no representation to make. If the concerned APAR Section does not receive any information from the concerned officer on or before fifteen days from the date of disclosure, the APAR will be treated as final.

- (v) The Competent Authority for considering adverse remarks under the existing instructions may consider the representation, if necessary, in consultation with the reporting and / or reviewing officer and shall decide the matter objectively based on the material placed before him within a period of thirty days from the date of receipt of the representation.
- (vi) The Competent Authority after due consideration may reject the representation or may accept and modify the APAR accordingly. The decision of the Competent Authority and the final grading shall be communicated to the officer reported upon within fifteen days of receipt of the decision of the competent authority by the concerned APAR Section.

(DoPT's O.M. No. 21011/1/2005- Estt. (A) (Pt.-II), Dated 14.05.2009)

3. TIME SCHEDULE FOR COMPLETION OF APARs

The schedule for completion of all activities relating to the APAR is given in the Annexure-8.1. The schedule is applicable from the appraisal year 2009-10.

(DoPT's O.M. No. 21011/1/2005 Estt. (A) (Pt-II) dated 23.07.2009)

4. EFFECT ON MODIFICATION / EXPUNCTION OF ADVERSE REMARKS IN THE ACRS AND UPGRADATION / DOWN-GRADATION OF THE OVERALL GRADING IN THE ACRS PRIOR TO THE PERIOD 2008-2009.

As per instructions issued vide O.M. dated 14.05.2009 by which the complete APAR (previously known as ACR) including the overall grading and assessment of integrity is communicated to the concerned officer for representation if any, with effect from the reporting period 2008-09. Prior to that only adverse remark in the ACR were required to be communicated for representation, if any. The then instructions further provided that the overall grading in the ACR should remain unchanged even after modification or expunction of the entire adverse remarks. It was left to the DPC to re-determine the overall grading if it considered that the expunction of such adverse remarks had so altered the quality of the ACR. The matter has been further considered and it has been decided that in those cases where the reckonable ACRs prior to the reporting period 2008-09 are to be considered in a future DPC on which the adverse remarks of Reporting / Reviewing / Accepting Authorities have been expunged or modified by the Competent Authority, the "overall grading" in the ACR be kept blank for appropriate re-grading by the DPCs. The existing grading shall be blocked in such cases. It has also been decided that where the authority has upgraded / downgraded the overall grading without giving sufficient reasons, the DPC shall treat such an exercise as *non-est* / invalid. General terms, such as "I agree or disagree with the Reporting Officer / Reviewing Officer" used by the Reviewing / Accepting Authority shall not be construed as sufficient reason for upgrading / downgrading the overall grading given by the Reporting Authority / Reviewing Authority. The proposals for

the DPC where ACRs upto the reporting period 2007-08 will be taken into account should specifically bring out these guidelines.

(DoPT's O.M. No. 21011/1/2005- Estt. (A), Dated 06.01.2010)

5. BELOW BENCHMARK GRADINGS IN ACRS PRIOR TO THE REPORTING PERIOD 2008-09 AND OBJECTIVE CONSIDERATION OF REPRESENTATION BY THE COMPETENT AUTHORITY AGAINST REMARKS IN THE APAR OR FOR UPGRADATION OF THE FINAL GRADING.

- (i) Prior to the reporting period 2008-09, only the adverse remarks in the ACRs had to be communicated to the concerned officer for representation, if any, to be considered by the Competent Authority. The question of treating the grading in the ACR which is below the benchmark for next Promotion has been considered in Department of Personnel and Training and it has been decided that if an employee is to be considered for promotion in a future DPC and his ACRs prior to the period 2008-09 which would be reckonable for assessment of his fitness in such future DPC contain final grading which are below the benchmark for his next promotion, before such ACRs are placed before the DPC, the concerned employee will be given a copy of the relevant ACR for his representation, if any, within 15 days of such communication. It may be noted that only below benchmark ACR for the period relevant to promotion need be sent. There is no need to send below benchmark ACRs of other years.
- (ii) As per existing instructions, representations against the remarks or for up gradation of the final grading given in the APAR should be examined by the Competent Authority in consultation, if necessary, with the Reporting and the Reviewing Officer, if any. While considering the representation, the competent authority decides the matter objectively in a quasi-judicial manner on the basis of material placed before it. This would imply that the Competent Authority shall take into account the contentions of the officer who has represented against the particular remarks/ grading in the APAR and the views of the Reporting and Reviewing officer if they are still in service on the points raised in the representation vis-a-vis the remarks grading given by them in the APAR.

(DoPT's O.M. No. 21011/1/2010-Estt (A), dated 13.04.2010)

6. MISCELLANEOUS PROVISIONS

(i) OBJECTIVITY IN CONFIDENTIAL REPORTS AND ASSESSMENT AT MORE THAN ONE LEVEL:-

In order to minimize the operation of the subjective human element and of conscious or unconscious bias, the confidential report of every employee should contain the assessments of more than one officer except in cases where there is only one supervisory level above immediate superior and should be submitted by the reporting officer to his own superior.

While it might be difficult for higher officer to get to know a large number of employees two grades below him, his overall assessment of the character, performance and ability of the reported officer is vitally necessary as a built-in corrective. The judgment of the immediate superior even though completely fair in its

intent might sometimes be narrow and subjective to do justice to the officer reported upon. The officer superior to the reporting officer should, therefore, consider it his duty to personally know and form his own judgment of the work and conduct of the officer reported upon. He should accordingly exercise positive and independent judgment on the remarks of the reporting officer under the various detailed headings in the form of the report as well as on the general assessment, and express clearly his agreement or disagreement with those remarks. This is particularly necessary in regard to adverse remarks (if any) where the opinion of the higher officer shall be construed as the correct assessment.

The reviewing officer is free to make his remarks on points not even mentioned by the reporting officer. Such additional remarks would, in fact, be necessary where the report is too brief, vague or cryptic.

(C.S. O.M. No. 51/5/72-Ests. (A), dated 20.05.1972.)

(ii) WHEN THERE IS NO REPORTING OFFICER HAVING A REQUISITE EXPERIENCE:-

A question has been raised as to the course of action to be adopted when, in the case of an Officer, there is no Reporting Officer having the requisite experience of three months or more during the period of report, as a result of which no Reporting Officer is in position to initiate the report. It has been decided that where for a period of report, the reviewing officer himself may initiate the report as Reporting Officer, provided the Reviewing Officer has been the same for the entire period of reports and he is in position to fill in the columns to be filled in by the Reporting Officer. Where a report is thus initiated by the Reporting Officer, it will have to be reviewed by the officer above the Reviewing Officer.

(DoPT's O.M. No. 21011/8/85-Estt. (A) dated 23.09.1985)

(iii) AUTHORITY OTHER THAN REPORTING / REVIEWING AUTHORITY PRECLUDED FROM MAKING ENTRIES:-

Under the present scheme of writing of confidential reports, there are only two levels for writing reports, namely, the Reporting Officer and Reviewing Officer. There is no provision for any other authority for writing his remarks / comments about the work and conduct of an officer in his confidential report. The Department of Personnel and Training have advised that since there are only two levels for writing the confidential reports, i.e., Reporting and reviewing authority, the remarks by an officer other than the reporting and reviewing officers in the confidential report are not in order.

(D.G, P&T., Letter No. 27-2/83-Vig.II dated 21.01.1983)

(iv) WRITING OF CONFIDENTIAL REPORTS BY OFFICERS UNDER SUSPENSION:-

It has been decided that if the Reporting/ Reviewing Officer is under suspension when the Confidential Report has become due to be written / reviewed, it may be got written / reviewed by the officer concerned within two months from the date of his having been placed under suspension or within one months from the date on which

report was due, whichever is later. An officer under suspension shall not be asked to write/review confidential reports after time-limit specified above.

(D.P & A.R., O.M. No. 21011/2/78- Estt. (A) dated 01.08.1978)

The policy of Government has been reviewed in the light of a suggestion received from central vigilance Commission and it has been decided in partial modification of the above orders that no officer under suspension should be allowed to write / review the ACRs on his subordinates, if during major part of writing / reviewing he is under suspension as he might not have full opportunity to supervise the work of his subordinates.

(DoPT's O.M. No. 21011/8/2000- Estt. (A) dated 25.10.2000)

(v) REPORTING OFFICER CAN WRITE CONFIDENTIAL REPORTS OF HIS SUBORDINATES WITHIN ONE MONTH OF HIS RETIREMENT:-

When the reporting officer retires or otherwise demits office, he may be allowed to give the report on his subordinates within a month of his retirement or demission of office. This provision is extended to the Reviewing Authority also to enable him review the ACRs of his subordinates within one month of his retirement or dimension of office.

(DoPT's O.M. No. 21011/1/93-Estt. (A) dated 14.01.1993)

CHAPTER - 9

SERVICE BOOKS

1. MAINTENANCE OF SERVICE BOOKS AND LEAVE ACCOUNTS

- (a) Detailed instructions on the above subject are given in Rule 257 of the Compilation of the General Financial Rules, 2005 of the Central Government, and in Government of India Supplementary rules 197-203. A Service Book in form M.S.O (T) -27 (Revised) should be maintained in respect of every member of the establishment from the date of first appointment. The book should be kept upto date and no item of work be allowed to fall into arrears.
- (b) A register of Service Books should be maintained in Establishment Section. As each Service Book is entered in the register, the serial number entry should be recorded on the outer cover of the Service Book. Separate columns should be provided in the register for recording (i) the date of re-attestation of the entries in the opening page of each Service Book (ii) transfer, resignation or discharge of the official concerned.
- (c) The Service Books of the members of the office will be kept in the custody of the Assistant Audit Officer, Establishment Section. The Auditors who are responsible for the maintenance of the Service Book should record therein all changes in appointment, leave, stoppage of increments, etc, and submit them for attestation to the Section Officer/Assistant Audit Officer and or the Audit Officer (Admn) as the case may be. They should also make necessary entries in the leave account in Form M.S.O (T) 11-A Form 2 attached to the Service Books whenever a person proceeds or returns from leave.

2. RECORD OF DATE OF BIRTH.

At the time of opening Service Books, entries regarding date of birth will be made after comparison with original records like Secondary School Leaving Certificate or other evidence of age which should be shown to the Assistant Audit Officer, Establishment Section.

The entries in the opening page of each Service Book should be re-attested by the person concerned at least every five years.

3. ALTERATION IN DATES OF BIRTH

An alteration of date of birth of a Government servant can be made, with the sanction of a Ministry or Department of the Central Government, or the Comptroller and Auditor-General in regard to persons serving in the Indian Audit and Accounts Department, or an Administrator of a Union Territory under which the Government servant is serving, if:

- i. A request in this regard is made within five years of his entry into Government service;
- ii. It is clearly established that a genuine bona fide mistake has occurred; and

- iii. The date of birth so altered would not make him ineligible to appear in any School or University of Union Public Service Commission examination in which he had appeared or for entry into Government service on the date on which he first appeared at such examination or on the date on which he entered Government service.

The Supreme Court of India in Civil Appeal No.502 of 1993 — Union of India Vs. Harnam Singh — Judgment dated 09.02.1993 had observed that : "Inordinate and unexplained delay or laches on the part of the respondent to seek the necessary correction would in any case have justified the refusal of relief to him. His inaction for all this period of about thirty five years from the date of joining service, therefore precludes him from showing that the entry of his date of birth in service record was not correct".

(DoPT's O.M. No. F.No.19017/1/2014-Estt (A-IV) dated 16.12.2014)

4. The following particulars are to be noted in the Service Books:-

- (a) Educational Qualification should be entered on the first page of the Service Book. Qualifications attained subsequently should be noted at the proper time.
- (b) Recognised examination in Hindi passed by the candidates and examination in Hindi conducted by the Central Government under Hindi Teaching Scheme, Hindi typewriting and Stenography examinations.
- (c) The fact of passing Gujarati Examination in the case of those persons whose mother-tongue is not Gujarati.
- (d) The home-town declaration should be pasted in the Service Book.
- (e) G.P.F. Account Number
- (f) Declaration of family details where such declarations are due.

5. CERTIFICATES TO BE RECORDED IN THE SERVICE BOOK.

- (1) Employee has been medically examined and found fit.
- (2) His/Her character and antecedents have been verified.
- (3) He/She has furnished declaration of his/her of not having contracted bigamous marriage.
- (4) He/She has taken oath of allegiance/affirmation to the constitution.
- (5) He/She has furnished the declaration of hometown which has been accepted.
- (6) The correctness of the entries against the following items of "Bio-data" has been verified from the original certificates furnished as valid documentary evidence of the respective purpose.
 - (ii) Whether a member of Scheduled Caste/Tribe.
 - (iii) Date of birth by Christian Era and wherever possible also in Saka Era (both in words and in figures).
 - (iv) Education Qualifications:
 - a) at the time of appointment
 - b) subsequently acquired

(v) Professional and technical qualifications not covered by (iii) above.

Entries regarding the above will be made at the time of first appointment and attested by the Head of Office or any other Officer duly authorised in this behalf. Additions and alternations will also be similarly attested.

(7) He/She has filed nomination for G.P.F and related notices have been forwarded to the Accounts officer on various dates.

(8) He/She has furnished the details of the family members.

(9) He/She has filed nomination for Death/Retirement Gratuity.

(G.I., M.F., O.M. No.3(2) –E. IV(A) dated 14th March 1976)

(10) It has been decided that in view of specific provisions in the Central Civil Services (Conduct) Rules, 1964, prohibiting the Government Servant from communicating, without any authority to any one, any information acquired by him in the course of his official duties, an oath of secrecy need not be administered separately in our department. The provision in this regard if existing in the Service Book forms may not be enforced while opening fresh Service Book of the newly recruited staff.

(C.A.G's letter No.688-NGE III/34-86-II dated 17.05.1988)

6. C.G.E.I.S FORM:

Sufficient copies in form No.13 should invariably be included in the Service Book of all the existing members admitted to the Central Government Employees Group Insurance Scheme. Every year, in the month of January and at the time of transfer of the member of the Scheme, the Head of Office shall record a certificate as given below, in the Remarks column (Col. &) of the Form No.13 over his dated signature.

“Subscription at the rate of Rs. _____ appropriate to group _____ of the Scheme recovered from pay and allowances from the period January _____ to December _____”.

All other events in the nature of promotion, transfer, on deputation/Foreign service, absorption in Public Sector Undertakings/Autonomous Bodies, retirement etc occurring during the service career of the member of the Scheme shall also be recorded in the appropriate column (Column 6) of Form No.13 and duly attested by the appropriate authority over his signature.

(G.O.I.M.F. O.M. No.F-7 (17)-E V-89 dated 26.02.1990)

7. ENTRIES TO BE RECORDED IN THE SERVICE BOOK.

(1) The date of initial appointment and the post in which appointed.

(2) Occurrence of events involving change in the post, office, station, scale of pay or nature of appointment which will include appointment, promotion, reversion, deputation, transfer (including transfer on foreign service), increment, leave suspension or interruption in service.

(3) Events like stoppage of increment, enforcement of Efficiency Bar.

(4) Facts of availing leave travel concession either by Government servant or members of his family.

(G.O.I.M.F. O.M. No.3 (3)-E-IV(A) dated 11th March 1976)

8. DOCUMENTS TO BE PLACED IN VOLUME II OF THE SERVICE BOOK IN THE SAFE CUSTODY OF THE HEAD OF OFFICE.

- i. Relaxation of age, educational qualifications (authenticated/attested copies)
- ii. Report regarding verification of character and antecedents (original).
- iii. Medical Certificate of fitness (original)
- iv. Attested copies of certificates of Age and educational qualifications
- v. Declaration regarding marital status (original)
- vi. Oath /affirmation of allegiance to the constitution (Original)
- vii. Declaration and acceptance of home-town (signed attested copy)
- viii. Nomination of G.P.F. (signed/attested copy)
- ix. Nomination of retirement/death gratuity
- x. Details of family (signed/attested copy)
- xi. Exercise of options in service matters (signed/attested copy)
- xii. Condonation of break in service (authenticated/ attested copy)
- xiii. Orders regarding change of date of birth (authenticated/attested)
- xiv. Collateral evidence in respect of past service (original)
- xv. Change of Name

(G.I., Deptt. of Per. & A.R. O.M. No. 28034/35/76-Estt. (A) dated 19.01.1977)

9. PERMISSION TO EXAMINE SERVICE BOOKS.

- (a) It is the duty of every member of the office to see that his Service Book is properly maintained in order that there may be no difficulty in verifying his service for pension. The Branch Officer (Estt.) will permit any member of the office desiring to examine his Service Book to do so at any time.

If he finds that Service Book is not properly kept or that any necessary entry has been omitted or wrongly made, he should at once bring it to the notice of the Branch Officer (Estt.) and have the mistake rectified.

- (b) A certified copy of the Service Book, may be supplied to the Government servants who ask for it on quitting Government service by retirement, resignation or discharge from service on payment of a copying fee of Rs.5.00.

(G.I., M.F., O.M No.F-12 (16) E-IV (A)/61 dated 09.05.1961 received under C.A.G's No.885 Admn II 148 -61 dated 30.05.1961) G.I., M.F., O.M. No. F 12 (16) e-iv/a/61 dated Nil 02-1962 received with C.A.G's no. 2167-Admn II/486 dated 26.12.1962).

- (c) Where a Government servant is unable to sign his name in English, Hindi or the official Regional Language, the finger and thumb impressions on the first page of the Service Book should be taken in the presence of the Audit officer (Estt.) who will attest the fact with his signatures in the Service Book.

10. VERIFICATION OF SERVICES.

- (a) At a fixed time in the year, the Service Book shall be taken up for verification by the Head of the office, who after, satisfying himself that the services of the Government servants concerned are correctly recorded in each of the Service Book shall record in each case a certificate in the following form over his signature

“Services verified from..... (date from which the verification is made)up to..... (date).”

- (b) The annual verification of service is intended to ensure that the Heads of the Office has satisfied himself that the Government servant’s entire service as recorded in the Service Book is completely borne out by actual facts. No certificate of verification need be recorded by the Head of the Office in respect of periods of foreign service, if any. The entries made in the Service Book by the Accounts Officer under the provisions of SR 203 will be sufficient for this purpose.

(Rule 257 (1) of General Financial Rules, 2005)

- (c) In view of the provisions of S.R. 202 as amended vide Government of India, Ministry of Finance (Department of Expenditure) Resolution No. F 6(I)-EV/66 dated 6th February 1967 the following procedure has been prescribed for annual verification of service by Government Servants.

A circular calling upon the members of the staff to inspect their Service Books should be issued by the middle of July every year. The Service Books should be made available for inspection from 1st August, onwards. The inspection of the entries in the Service Books and recording of their certificate by each employee should be watched and reminders issued whenever necessary. A report to the Head of Office as required under S.R 202 should be submitted on the 30th September each year. The due dates should be noted in the Calendar of Returns of Estt. (A) section. So far as persons in the field are concerned, they may be allowed to inspect their Service Books whenever they are at Headquarters any time after 1st July. This should be indicated in the Circular.

11. PHYSICAL VERIFICATION OF SERVICE BOOKS

A report of physical verification of the Service Books should be submitted by Assistant Audit Officer, Establishment to the Audit Officer (Admn) on 15th June and December every year.

It is necessary that a periodical physical verification of the Service Books should be done by a responsible Officer, preferably by one who is not connected with the office administration. Para 6.38 of the Manual of Office procedure of the C&AG’s office provides for a systematic verification of all the Service Books maintained in the office twice a year.

(C.A.G’s letter No.2387-TA II-78-79 dated 20.11.79)

12. ATTESTATION OF ENTRIES IN SERVICE BOOK OF NON-GAZETTED STAFF:-

- (a) The Assistant Audit Officers have been delegated powers to attest entries in the Service Books of non-gazetted staff other than the entries on the first page of the Service Book. These powers will not, however, be exercised by them in respect of entries in their own Service Books and will be subject to the condition that the gazetted officers, who are delegated powers to attest entries on the first page of the Service Book continue to inspect 10% of the Service Books and initial them in token of their having done so.

(G.o.I, Ministry of Finance, (Department of Expenditure), New Delhi letter No.3(3)-gei/67 dated 20.04.1967 addressed to C.A.G. of India New Delhi)

- (b) The following further instructions have been issued by the C.A.G in this connection.
- (i) Entries regarding increments, fixation of pay *etc.* should be based on the increment certificate, pay fixation statement *etc.* duly approved by the Branch Officer.
 - (ii) In the case of leave, the title to leave should be verified by the Branch Officer in charge of Admn before the sanction to leave is accorded.

(C.A.G's letter No.1384-Tech-Admn.I/698-66 dated 3rd May, 1967).

13. INCLUSION OF AADHAAR NUMBER IN SERVICE BOOK

As per the provision of S.R. 199 every step in a Government servant's official life must be recorded in his Service Book and each entry attested by the Head of Office. As per S.R. 202, Head of Offices are to obtain the signatures of the Government servants in token of their having inspected their Service Books annually. Further Rule 32 of the CCS (Pension) Rules 1972 provides for issuing a communication on completion of 18 years of service, as part of preparatory work for sanctioning pensioner benefits. The Service Book contains details of bio-data, posting details, qualifying service, security details, HBA, CGHS, CGEGIS, LTC, etc.

It has further been decided vide DoPT's O.M. no. Z-20025/9/2014-Estt.(AL) dated 03.11.2014 to include the respective Aadhaar number of all Government servants in their Service Books.

RETIREMENT, DISCHARGE, RESIGNATION

1. RETIREMENT:

- (i) Every Government servant shall retire from service on the afternoon of the last day of the month in which he attains the age of sixty years.

Provided that a Government servant whose date of birth is the first of a month shall retire from service on the afternoon of the last day of the preceding month on attaining the age of sixty years.

- (ii) The appropriate authority shall, if is of opinion that it is in the public interest so to do, have the absolute right to retire any Government servant by giving him notice of not less than three months in writing or three months' pay and allowances in lieu of such notice:
- (a) If he is, in Group 'A' or Group 'B' service or post in a substantive, quasi-permanent or temporary capacity and had entered Government service before attaining the age of 35 years, after he has attained the age of 50 years.
- (b) In any other case after he has attained the age of fifty-five years.
- (iii) Any Government servant may, by giving notice of not less than three months in writing to the appropriate authority, retire from service after he has attained the age of fifty years, if he is in Group 'A' or Group 'B' service or post, (and had entered Government service before attaining the age of thirty-five years), and in all other cases after he has attained the age of fifty-five years.
- (iv) At any time after a Government servant has completed twenty years' qualifying service, he may, by giving notice of not less than three months in writing to the appointing authority, retire from service. Such notice of voluntary retirement shall require acceptance by the appointing authority.
- (v) At any time after a Government servant has completed thirty years of qualifying service, he may retire from service or he may be required by the Appointing Authority to retire in public interest after giving a notice of three months before the date on which he wishes to retire or is required to retire.

2. DISCHARGE OF TEMPORARY GOVERNMENT SERVANTS:-

The discharge of temporary Government servants is not a penalty within the meaning of rule 13 of the CCS (CCA) Rules, 1965. The procedure for termination of service (Temporary Service) Rules, 1965 has been set out in the government of India, Ministry of Home Affairs Office Memorandum No.39/14/56-Est(A) dated 22.06.1956 and also in the Brochure on CCS (Temporary Service) rules, 1949 issued by the Government of India, Ministry of Home Affairs.

3. RESIGNATION:

The procedure for acceptance of resignation from Government Services are contained in Government of India, Ministry of Home Affairs O.M.No.39/6/57-Est(A) dated 06.05.1958. The salient points are mentioned below:

- a) The appointing authority in respect of the service/post in question is the authority competent to accept the resignation of the Government servant.
- b) Where the officer concerned is engaged on a work of importance and it would take time to make alternative arrangements for filling the post the resignation should not be accepted straight away but only when alternative arrangements for filling the post have been made.
- c) Where a Government servant who is under suspension submits a resignation, the competent authority should examine with reference to the merits of the disciplinary case pending against the Government servant, whether it would be in the public interest to accept the resignation. Normally, as officers are placed under suspension only in cases of grave delinquency, it would not be correct to accept a resignation from an officer under suspension. Exception to this rule would be where the alleged officers do not involve moral turpitude or where the quantum of evidence against the accused officer is not strong enough to justify the assumption that if the departmental proceedings were continued, the officer would be removed or dismissed from service or where the departmental proceedings are likely to be so protracted that it would be cheaper to the public exchequer to accept the resignation.
- d) The competent authority should decide the date with effect from which the resignation should become effective. In cases covered by (b) above, the date should be that with which alternative arrangement can be made for filling the post. Where an officer is on leave, the competent authority should decide whether he will accept the resignation with immediate effect or with effect from the date following the termination of the leave.

(G.O.I., M.H., O.M. No.4/1/65-Est (C) dated 25.05.1966)

(e) AUTHORITY COMPETENT TO PERMIT WITHDRAWAL OF RESIGNATION:

A resignation becomes effective when it is accepted and the officer is relieved of his duties. Where a resignation has not become effective and the officer wishes to withdraw it, it is open to the authority which accepted the resignation either to permit the officer to withdraw the resignation or to refuse the request for such withdrawal.

(G.I., M.H.A. Memo no.39/6/57-Est(A) date 6th May, 1958 received under C.A.G's letter no.641-A-II/280/57 dated 01.06.1952).

- f) In so far as Group 'B' and Gazetted Officers serving in the Indian Audit and Accounts Department are concerned, for acceptance of their resignation against whom departmental action is pending, prior concurrence of Central Vigilance Commission should be obtained before submitting the case to the CAG of India for his approval.

(G.O.I, M.O.H.A., O.M.no.28035/4/84-Estt dated 31st December, 1984 received under C.A.G's letter no.39/Audit/101-84/I-85 (6) dated 24.01.1985)

4. PENALTIES:-

Besides the penalties prescribed in the CCS (CCA) Rules, 1965, a Branch Officer who is not satisfied with the work of his official subordinate may also issue for sufficient and just reasons:

- a) A verbal warning and

b) A warning in writing.

All appeals or representations from the members of the staff on personal grounds (other than those under the CCS (CCA) Rules) to the Pr. Accountant General/Accountant General must pass through the Sr. Dy. Accountant General/Dy. Accountant General (Admn.). The most satisfactory and quickest mode of procedure for the person is to give the Sr. Dy. Accountant General/Dy. Accountant General (Admn.) the notice or appeal or representation so that he can study the case and be prepared for interview which he will give to the person concerned. Failing satisfaction at the hands of the Sr. Dy. Accountant General/Dy. Accountant General (Admn.) he would have a clear case to go up to the Pr. Accountant General/Accountant General.

5. CONTROL OF OFFICE ESTABLISHMENT:

The various penalties to be imposed on Government servants are specified in Rule 11 of the Central Civil Services (Classification, Control and Appeal) Rules, 1965. The detailed procedure to be followed before such penalties can be imposed on Government servants has been laid down in Rule 14, 15 and 16 *ibid*. The various authorities and the penalties which they are competent to impose on the Group 'B' and Group 'C' Government servants in the office are contained in Ministry of Finance Notification No.S.O.2815 dated 13.09.1988 published in the Gazette of India dated 29.03.1990.

(C.A.G's endorsement No.289-N2.10-89 dated 23.04.1990).

6. REPORT OF ARREST OF GOVERNMENT SERVANTS:

It shall be the duty of a Government servant who may be arrested for any reason (whether on a criminal charge or for debt) to intimate the fact of his arrest and the circumstances connected there with to his official superiors promptly even though he might have subsequently been released on bail. On receipt of the information from the persons concerned or from any other sources, the departmental authorities should decide whether the facts and circumstances leading to the arrest of the person call for his suspension.

Failure on the part of any Government servant to inform his official superiors will be regarded as suppression of material information and will render him liable to disciplinary action on this ground alone apart from the action that may be called for on the outcome of the police case against him.

(G.O.I., M.H.A., no.39/59/54-Ests(A) dtd. 25.02.1955 forwarded under C.G.A's letter No.566-NGE-III/105-55 dated March, 1955)

7. REPORT OF CONVICTION:-

In order that the departmental authorities of a Government servant who has been convicted by a court of law may be in a position to consider his case and pass suitable orders thereon, it shall be the duty of a Government servant who may be convicted in a criminal court to inform his official superiors of the fact of his conviction whether the offence is of a serious nature or is purely technical and the circumstances connected therewith, as soon as it is possible for him to do so. Failure on the part of any government servant to inform his official superiors will be regarded as suppression of material information and will render him liable to disciplinary action

on this ground alone apart from the penalty called for on the basis of the offence on which his conviction was based.

(G.I., M.H., O.M.No.25/70/79 Ests dated 20.12.1949 forwarded with C.A.G's letter No.477-NGE-11/121-51 dated 13.02.1952).

8. DISMISSAL IN CASE OF CONVICTION IN COURT OF LAW:

Dismissal *etc.* in cases where a departmental penalty is to be imposed on a Government servant on the basis of facts which have led to his conviction in a criminal court is not to be automatic. Each case should be examined on its merit and orders imposing the appropriate penalty passed only where the charges against the Government servant on which his conviction is based show that he was guilty of moral turpitude or grave misconduct which is likely to render his further retention in service undesirable or contrary to public interest.

9. DEPARTMENTAL ACTION IN CASE OF CONVICTION:

When a Government servant is convicted by a competent court of criminal offences involving moral turpitude, the question whether appropriate orders of dismissal *etc.* may be passed in such cases should be examined as soon as the first trial court has passed the orders of conviction.

(G.I., M.H.K., O.M.No.7/13/50-Esta dated 09.06.1950).

10. MISCELLANEOUS:

If in the departmental inquiry, an officer charged with corruption is unable to account satisfactorily for possession by himself or any other person of property disproportionate to his known sources of income, the officer holding the enquiry is entitled to act on the presumption that such wealth was amassed by corrupt means. Such a principle has received statutory recognition in Section 5(3) of the Prevention of Corruption Act, 1947 and is considered that its application in a departmental inquiry would not be unjust or inequitable.

(G.I., M.H.A., O.M.no.30/51-Ests dated the 08.10.1952 forwarded with C.A.G's letter no.3438-NGE-II/201 dated 24.12.1952)

- i) As soon as an employee of this office resigns or is discharged, dismissed or removed from the Government service, he should be handed over Provident Fund withdrawal Form and Pension Application Form alongwith the letter of his retirement/termination of service *etc.* for preferring his claim of GPF Pension, Gratuity *etc.*
- ii) The Establishment Section will make all possible efforts in finalising the GPF dues and pension, Gratuity *etc.* due to him by the date of his actual retirement or relief, if such a retirement or relief is foreseen well in advance. In other cases, steps should be taken by establishment Section to see that the payment of GPF is authorised or/and PPO and GPO are issued to the employees soon after receipt of GPF or Pension application.

CHAPTER - 11

CONDUCT RULES

All members of the office are expected to be conversant with “The Central Civil Services (Conduct) Rules, 1964”.

APPLICABILITY OF THE CENTRAL CIVIL SERVICES (Conduct Rules)

1. One Shri Rangnathan, an employee of the Accountant General-I, Tamil Nadu, Madras filed writ petition in the High Court of Madras inter-alia challenging the application of the CCS (Conduct) Rules, 1964 to the employees of the Indian Audit and Accounts Department. The matter came up before the Honourable Justice Mr. S. Mohan, who dismissed the above writ petition by order dated 26.10.1983 thereby upholding the validity of the CCS (Conduct) Rules, 1964 to the employees of this department.

(NGE Group circular No.75 of 1983 received under C.A.G's letter No.3043.N3/201-83/LC dated 06.12.1983).

2. The CCS (Conduct) Rules, 1964 stipulate that:-

(I) Every Government servant shall at all times:

- (i) maintain absolute integrity;
- (ii) maintain devotion to duty;
- (iii) do nothing which is unbecoming of a Government servant;
- (iv) commit himself to and uphold the supremacy of the Constitution and democratic values;
- (v) defend and uphold the sovereignty and integrity of India, the security of the State, public order, decency and morality;
- (vi) maintain high ethical standards and honesty;
- (vii) maintain political neutrality;
- (viii) promote the principles of merit, fairness and impartiality in the discharge of duties;
- (ix) maintain accountability and transparency;
- (x) maintain responsiveness to the public, particularly to the weaker sections;
- (xi) maintain courtesy and good behaviour with the public;
- (xii) take decisions solely in public interest and use or cause to use public resources efficiently, effectively and economically;
- (xiii) declare any private interests relating to his public duties and take steps to resolve any conflicts in a way that protects the public interest;

- (xiv) not place himself under any financial or other obligations to any individual or organisation which may influence him in the performance of his official duties;
- (xv) not misuse his position as civil servant and not take decisions in order to derive financial or material benefits for himself, his family or his friends;
- (xvi) makes choices, take decisions and make recommendations on merit alone;
- (xvii) act with fairness and impartiality and not discriminate against anyone, particularly the poor and the under-privileged sections of society;
- (xviii) refrain from doing anything which is or may be contrary to any law, rules, regulations and established practices;
- (xix) maintain discipline in the discharge of his duties and be liable to implement the lawful orders duly communicated to him;
- (xx) maintain confidentiality in the performance of his official duties as required by any laws for the time being in force, particularly with regard to information, disclosure of which may prejudicially affect the sovereignty and integrity of India, the security of the State, strategic, scientific or economic interests of the State, friendly relations with foreign countries or lead to incitement of an offence or illegal or unlawful gain to any person;
- (xxi) perform and discharge his duties with the highest degree of professionalism and dedication to the best of his abilities;
- (xxii) do nothing which is unbecoming of a Government servant.

(DoP&T's O.M. No. 11013/6/2014-estt.A dated 12.12.2014)

- (II)(i) Every Government servant holding a supervisory post shall take all possible steps to ensure the integrity and devotion to duty of all Government servants for the time being under his control and authority;
 - (ii) No Government servant shall, in the performance of his official duties, or in the exercise of powers conferred on him, act otherwise than in his best judgement except when he is acting under the direction of his official superior;
 - (iii) The direction of the official superior shall ordinarily be in writing. Oral direction to subordinates shall be avoided, as far as possible. Where the issue of oral direction becomes unavoidable, the official superior shall confirm it in writing immediately thereafter;
 - (iv) A Government servant who has received oral direction from his official superior shall seek confirmation of the same in writing as early as possible, whereupon it shall be the duty of the official superior to confirm the direction in writing.

(III) Promptness and Courtesy:

No Government servant shall-

- (a) In the performance of his official duties, act in a discourteous manner;
 - (b) In his official dealings with the public or otherwise adopt dilatory tactics or wilfully cause delays in disposal of the work assigned to him.
- (IV) Observance of Government's policies:

Every Government servant shall, at all times:

- (i) Act in accordance with the Government's policies regarding age of marriage, preservation of environment, protection of wildlife and cultural heritage;
 - (ii) Observe the Government's policies regarding prevention of crime against women.
- (V) Prohibition of sexual harassment of working women:
- (1) No Government servant shall indulge in any act of sexual harassment of any woman at her work place;
 - (2) Every Government servant who is in-charge of a work place shall take appropriate steps to prevent sexual harassment of any woman at such work place.

3. ANNUAL RETURN ON IMMOVABLE PROPERTY

(1) (i) Every Government servant shall on his first appointment to any service or post submit a return of his assets and liabilities in the prescribed Form giving the full particulars regarding:

(a) the immovable property inherited by him, or owned or acquired by him or held by him on lease or mortgage, either in his own name or in the name of any member of his family or in the name of any other person;

(b) shares, debentures and cash including bank deposits inherited by him or similarly owned, acquired, or held by him;

(c) other movable property inherited by him or similarly owned, acquired or held by him; and

(d) Debts and other liabilities incurred by him directly or indirectly.

(ii) Every Government servant i.e. belonging to Group 'A', 'B', 'C' and erstwhile Group 'D' shall submit an Annual Property Returns in the prescribed Form giving full particulars regarding the immovable property inherited by him or owned or acquired by him or held by him on lease or mortgage either in his own name or in the name of any member of his family or in the name of any person.

(2) On the 1st January of every year a circular should be issued to all Officials reminding them that the annual return should be submitted by them on or before 7th January of every year. The return received from officers of I.A.&AS should be forwarded to the Comptroller and Auditor General of India by the 15th January of the year. The declarations received from Group 'B' Officers, whether actually working in this office or elsewhere, should be consolidated and on or about 15th January of the year, a certificate should be furnished to the Principal Accountant General that all returns due have been received. The declarations and the certificates should be recorded in a confidential file which would then be handed over to the Principal Accountant General for safe custody.

(Rule 18 of Central Civil Services (Conduct) Rules, 1964 read with GE/565-54 dated 12.01.1956 and no.1386-GE/565-54, dated 01.03.1956 from C.A.G and DoP&T's OM. No. 11073/7/204 Estt. (A)III dated 26.10.2015).

4. Acquisition and Disposal of immovable and movable property

(i) No Government servant shall, except with the previous knowledge of the prescribed authority, acquire or dispose of any immovable property by lease,

mortgage, purchase, sale, gift or otherwise either in his own name or in the name of any member of his family:

Provided that the previous sanction of the prescribed authority shall be obtained by the Government servant if any such transaction is with a person having official dealings with him.

- (ii) Where a Government servant enters into a transaction in respect of movable property either in his own name or in the name of the member of his family, he shall, within one month from the date of such transaction, report the same to the prescribed authority, if the value of such property exceeds two months' basic pay of the Government servant:

Provided that the previous sanction of the prescribed authority shall be obtained by the Government servant if any such transaction is with a person having official dealings with him.

(Substituted by G.I., DoPT's Notification no. 11013/8/2009-Estt (A), dated 09.05.2011)

- (iii) The prescribed authority may, at any time, by general or specific order, require a Government servant to furnish, within a period specified in the order, a full and complete statement of such movable or immovable property held or acquired by him or on his behalf or by any member of his family as may be specified in the order. Such statement shall, if so required by the prescribed authority, include the details of the means by which, or the source from which, the property was acquired.

**DECLARATION OF ASSETS AND LIABILITIES UNDER
LOKPAL AND LOKAYUKTAS ACT, 2013**

1. The Lokpal and Lokayuktas Act 2013 came into force on 16.01.2014. Section 44 of the said Act requires furnishing of information relating to assets and liabilities i) by the public servant on the occasion of entering upon office, and ii) by the public servant holding his office as such within a period of thirty days from the date of coming into force of the said Act. It also requires inter alia, the filling of the annual returns of assets and liabilities as on 31st March every year by all public servants to the competent authority on or before 31 July of each year. First return under the said act as on 1st August 2014 was required to be filed till 15.04.2015, which has been extended till 15.04.2016. The date for submission of subsequent return as on 31st March 2015 has been extended to 15.04.2016.

2. The public servants (Furnishing of information and Annual Return of Assets and Liabilities and Limits for Exemption of Assets in filing Returns) Rule 2014 were notified vide DoPT's Notification F. no. 407/12/2014-IVD-IV (B) dated 14.07.2014. The Form No.II, Statement of movable property on first appointment or as on 31st March and Form No. IV, statement of Debts and other liabilities on first appointment or as on 31st March were revised vide Government of India Notification F. no. 407/12/2014-AVD-IV (B) dated 26.12.2014. The forms for submission of information and annual return under Lokpal and Lokayuktas Act 2013 as prescribed are contained in Annexure-12.1 and 12.2.

3. It has been decided by O/o the C.A.G of India that the competent Authority to whom every Group 'B' officer shall file his/her declaration of Assets and Liabilities would be the Head of Department whereas in respect of Group 'C' Government Officials the competent Authority would be the Head of Office.

(Headquarters letter No. 57-Staff Entt. (Rules)/05-2014 dated 30.12.2014)

HINDI TEACHING SCHEME

1. (a):-Hindi Training is obligatory for all the Central Government Employees. The obligatory requirements so apply to knowledge of Hindi Language, Hindi Typewriting and Hindi Stenography. The Examinations conducted under the Hindi Teaching Scheme are to be treated like other obligatory departmental examinations for the purpose of F.R.9 (6) and S.R.130.

(G.O.I., Mo.H.A., letter No.3/2/60/H (B), dated 06.11.1962 and 12014/1/74/H.I.O.L. (D) dated 30.07.1985.)

(G.O.I., Mo.H.A., O.M.No.16/22/630/1, dated 30.07.1960 vide p.209/C of file Estt(A)/Hindi/Vol.II).

2. It is not necessary to ascertain willingness of the employees for nomination for (i) Hindi Classes and (ii) Hindi Typing and Stenography classes. While nominating the employees, it should be kept in mind that all non-Hindi knowing employees are to get the requisite training till the year 2025.

(i) In case of States with Hindi as the official language, non-Hindi speaking candidates would be imparted training in Hindi under the existing Hindi Teaching Scheme.

(ii) The standard laid down under Hindi Teaching Scheme requires attainment of “Pragya” level equivalent to “Matriculate”, the two intermediate stages of “Prabodh” and “Praveen” being equivalent to “Primary School” and Middle School levels respectively.

(C.A.G’s Circular No. 52/NGE/99C2/No./1300;NGE(App)/8-98 Vol II dated 13.10.1999 and 102-NGC-(App) and 8-98 dated 27.01.1999; Mo.H.A. Rajbhasha Vibhag Resolution dated 04.06.2015)

(iii)The Director, Hindi Teaching Scheme, Department of Official language, Navdeep Building, Ashram Road, Ahmedabad, regularly arranges the training classes for the Central Government Employees to train them in acquiring working knowledge/ proficiency of Hindi, Hindi Typewriting and Hindi Stenography. After the training following examinations are conducted by the aforesaid Directorate.

- (1) Prabodh
- (2) Praveen
- (3) Pragya
- (4) Hindi Type writing
- (5) Hindi Stenography
- (6) Parangat

Administration Section is required to keep a close and regular contact with the Dy. Director, Hindi Teaching Scheme, Ahmedabad to facilitate training of the staff of this office in official language under the provisions of the Official Languages Act, 1963.

3. EXEMPTION FROM OBLIGATORY IN-SERVICE TRAINING IN HINDI TO CENTRAL GOVERNMENT EMPLOYEES.

The grant of exemption from obligatory in service training in Hindi is regulated as under:-

- i) Those Officers/employees, who have studied Hindi up to Matriculate level as a second or third language or as a combined subject with any other language from a Non-Hindi speaking State/Union Territory and have obtained less than 33 per cent marks shall be deemed to have acquired knowledge of Hindi up to Prabodh level. Praveen level training will be obligatory for such employees and they can be admitted to Praveen classes, provided Praveen is the course prescribed for them as per eligibility criterion. However, they will not be entitled to Personal Pay on passing Praveen examination but they will be entitled to cash and lump-sum awards on satisfying the conditions prescribed in the Office Memoranda no.15/1/169-H-I, dated 14.05.1969 and No.12011/5/83-OL (D), dated 29.10.1984 respectively.
- ii) Those officers/employees of the Central Government who have studied Hindi up to Matriculate level as a second or third language or as a combined subject with any other language from a Non-Hindi speaking State/Union Territory and have secured 33 per cent marks or more in Hindi, shall be deemed to have acquired knowledge of Hindi up to Praveen level. Pragma level training will be obligatory for such employees and they can be admitted to Pragma classes provided Pragma is the course prescribed for them as per eligibility criterion. On qualifying the Pragma examination such officers/employees will be eligible for personal pay as per Office Memorandum No.12014/2/76-OL (D), dated 02.09.1976. and OM No.12014/I/78-OL (D), dated 14.02.1979 and they will also be eligible for cash and lump-sum awards on satisfying the conditions prescribed in the OM No.15/1/69-H-I dated 14.05.1969 ad No.12011/5/83-OL(D) dated 29.10.1984 respectively.
- iii) If an Officer/employee has studied Hindi up to Matriculate level as a second or third language or as a combined subject with any other language, from a Non-Hindi speaking State/Union Territory and has, thereafter, passed B.A. examination with Hindi as one of the subjects, there is no need to impart Hindi training to such officer/ employee.
- iv) If an officer/employee declares in the prescribed form, as per Rule 10(1) (b) of the Official Language Rules that he has acquired the working knowledge of Hindi, training of Prabodh, Praveen or Pragma level Hindi will not be obligatory for him.

(G.O.I., Mo.H.A., O.M. no. 14013/1/85-01(i) dated 11.04.1989 received under C.A.G's endorsement No.5 Audit I/60-90/III/91 (26) dated 13.02.1991); GOI Mo.H.A No.14034/36/2001-01(Trg) dated 19.10.2001; (G.O.I., H.A., letter No.15/5/65 H dated 08.02.1966).

The standards of Hindi Examination of different Hindi organizations as recognized by the Government of India for purposes of admission to Hindi Classes and eligibility to take Hindi Examination and also for the purpose of computation of statistics regarding progress of Hindi Teaching are enclosed in the Annexure 13.1.

4. REGULAR ATTENDANCE IN HINDI CLASSES:-

- (a) As Hindi Training is obligatory and classes are held during office hours and attendance in Hindi classes is treated as time spent on duty, it is desirable to impress on all persons deputed for Hindi training that wilful and unjustified absence from Hindi classes will make them liable to disciplinary action for neglect of official duty. Similarly, since the examination held form an essential part of the training programme, Government servants who have completed various courses of training under the Hindi Teaching Scheme should normally be expected to appear at the examination held at the end of session.
- (b) While the trainees cannot be subjected to any penalty or departmental action if they fail in the examination, it is incumbent on them to attend the classes regularly and to appear at the prescribed examinations.

(G.I., Mo.H.A., Circular letter no.F.3/14/60-H(B) dated 05.01.1962).

- (c) The employees deputed for training under this scheme are not to be transferred till the completion of their examination. However, in unavoidable cases the officials are prevented to appear at the examination due to their transfer on deputation to another station on temporary duty, such officials should be permitted to travel to appear at the nearest examination centre.

They will be treated as on duty during the day/days of examination and during the reasonable time required for the journey, if any, to and from the place of the examination.

(G.O.I., M.B.H.A. O.M. no. 11012/4/82-OL (D) dated 16.08.1987 received under C.A.G.'s letter No.501-Hindi-18.82/dated 04.09.1982).

- (d) Ordinarily leave will not be sanctioned during examinations. However, in exceptional circumstances, leave may be sanctioned only on the understanding that the candidates will make their own arrangements for writing the examinations falling during the period of leave and in other cases leave may be postponed till the examination is concluded. This, of course, excludes application for leave on medical and other urgent grounds which should be sanctioned on merits.

5. The consolidated instructions issued on the Travelling Allowance/Conveyance charges for attending Hindi, Hindi Typewriting/Stenography classes are enclosed in the Annexure-13.2.

6. GRANT OF PERSONAL PAY

Personal Pay, equal in amount to one increment for a period of 12 months will be sanctioned to the Central Government employees, on passing the Hindi, the Hindi Typewriting and the Hindi Stenography Examination of the Hindi Teaching Scheme, subject to the fulfilment of the following conditions:-

(I) PRAGYA EXAMINATION

The personal pay shall be granted only to those Government employees for whom the Pragya course has been prescribed as the final course of study:-

To the non-gazetted as well as the gazetted employees on obtaining pass marks in the Pragya Examination.

(II) PRAVEEN EXAMINATION

The personal pay shall be granted only to those Government employees for whom the Praveen course has been prescribed as the final course of study:

- (a) To the non-gazetted employees on passing the Praveen examination with 55% or more marks:
- (b) To the gazetted officers on passing the Praveen examination with 60% or more marks.

(III) PRABODH EXAMINATION

The personal pay shall be granted only to those non-gazetted Government employees for whom the Probodh course has been prescribed as a final course of study and who pass this examination with 55% or more marks:

Note:- An employee will not be eligible for the grant of personal pay under following conditions:-

- (a) Who has already passed the Matriculation or an equivalent examination or a higher examination conducted by a Board or a University or a Private Body with Hindi as an elective, regular, additional or optional subject or as medium of examination, on passing the Pragya Examination.
- (b) Who has already passed the Middle (Class VIII) or an equivalent or a higher examination conducted by a Board or a Private body with Hindi or with Hindi medium, on passing the Praveen Examination.
- (c) Who has already passed the primary (Class V) or an equivalent or a higher examination conducted by a School Authority/Government Agency/Board or a Private Body with Hindi as a subject, or as medium of examination, on passing the Prabodh Examination.
- (d) Whose mother tongue is Hindi.
- (e) Te gazetted officers will not be granted personal pay on passing the Prabodh Examination.

(IV) HINDI TYPEWRITING EXAMINATION

Personal pay shall be granted to the non-gazetted employees on passing Hindi Typewriting Examination. However an employee, who has already passed a test in Hindi Typewriting, or for whom the training in Hindi typewriting is not obligatory, will not be eligible for the grant of personal pay on passing the Hindi Typewriting Examination.

(V) HINDI STENOGRAPHY EXAMINATION

Personal pay shall be granted:

- (a) To the non-gazetted employees, on obtaining pass marks in the Hindi Stenography Examination.
- (b) To the gazetted Stenographers, on passing the Hindi Stenography Examination with 90% or more marks,

Provided that an employee, who has already passed an examination in Hindi Stenography, or for whom the training in Hindi Stenography is not obligatory, will not be eligible for the grant of personal pay on passing the Hindi Stenography Examination.

The Steno-Typists and Stenographers (gazetted as well as non-gazetted) whose mother tongue is not Hindi will be granted personal pay, equal in amount to two increments on passing the Hindi Stenography examination. These increments will be absorbable in future increments of the concerned employees, who will get personal pay equal in amount to two increments in the first year, and after absorption of one increment in the second year they will get personal pay equal in amount to one increment only. In the case of gazetted Stenographers, the condition of marks would be the same as in Para (V) (b) above.

A Government servant to whom personal pay has been sanctioned for passing the Hindi, or the Hindi Typewriting or the Hindi Stenography Examination, may forego the same from a day of his choice, if it results in some monetary loss to him. The Government servant, if he so desires, may otherwise also forego the incentive from a day of his choice without assigning any reasons therefore. In both the cases, he will have to inform this office in writing

7. (i) Personal pay will be granted to the concerned employee with effect from any one of the following dates of his choice:-
- (a) The first of the month following the month in which the results of the examination are announced, or
 - (b) The date of annual increment which falls due after the announcement of the results of the examination (which would mean an advance increment over and above the annual increment)

The concerned employee will have to exercise his option in this connection within a period of three months from the date of the declaration of the results. The option once exercised shall be treated as final. If a Government servant is on leave on the date of the declaration of the result, the period of three months will count from the date on which he resumes duty on return from leave.

If a Government servant does not exercise his option within a period of three months from the date of declaration of the results of the examination, it will be deemed that the concerned employee is not interested in the personal pay. No personal pay will be granted to such an employee.

- (ii) The clerks, who are promoted to other posts during the course of their training in Hindi Typewriting or after appearing at the Hindi Typewriting Examination or after declaration of results of the examinations but before the date from which personal pay could have been drawn as per their option, shall subject to fulfilment of other prescribed conditions, be entitled to the personal pay at the same rate and for the same period as it would have been admissible to them had they not been promoted to other posts.

(G.P.O., M.O.H.A., O.M.No.12011/1/76-OL (D) dated 29.7.1978 received under C.A.G's endorsement No.581-Audit/48-75 dated 22.9.1978)

8. CASH AWARDS

(i) Grant of cash awards on the following scales to the central government employees gazetted as well as non-gazetted has been sanctioned for acquitting creditably in Prabodh examination under the Hindi Teaching Scheme of the ministry of Home affairs:-

Scales	Prabodh	Praveen	Pragya
For securing 70 per cent or more marks	₹ 1600/-each	₹ 1800/- each	₹ 2400/- each
For securing 60 per cent or more marks but less than 70 per cent marks	₹ 800/- each	₹ 1200/- each	₹ 1600/- each
For securing 55 per cent or more marks but less than 60 per cent marks	₹ 400/- each	₹ 600/- each	₹ 800/- each

PROVIDED THAT:-

1. An employee who has already passed the primary equivalent or higher examination, conducted by School authorities/Government agency or a Private Body, with Hindi as a subject or medium of examination or whose mother tongue is Hindi or who belongs to Category 'B' or 'C' under the Hindi Teaching Scheme viz whose mother tongue is Punjabi, Urdu, Kashmiri, (Category 'B'); Marathi, Gujarati, Sindhi, Bengali, Oriya, Assamese, (Category 'C') or Other allied languages, will not be eligible for the grant of cash awards.

2. The cash awards will be granted in addition to grant of lump sum awards to which an employee may be eligible in accordance with the instructions issued in this regard from time to time.

(Govt. of India, Min. of Home Affairs, O.M.No.E12033/36/72-HI dt.26.4.1974 and C.A.G.'s endst. no.764-Audit/115-67/II dt.16.05.74) and G.O.I.O.M.dated 12.07.89 and O.M.18/3/94-HTS (Hqrs.) dated 10.02.1995)

(ii) Cash awards for the Central Government employees acquiring creditably in Hindi Typewriting and Hindi Stenography examination under the Hindi Teaching Scheme are granted as follows:-

Prize	Hindi Typewriting	Hindi Stenography
Cash prize of ₹ 2400/- each	For securing 97% or more marks	For securing 95% or more marks.
Cash prize of ₹ 1600/- each	For securing 95% or more but less than 97% marks	For securing 92% or more marks but less than 95% marks
Cash prize of ₹ 800/- each	For securing 90% or more marks but less than 95% marks	For securing 88% or more marks but less than 92% marks

PROVIDED THAT:-

- (i) An employee who has already stated before joining the employment of Central Government that he knows Hindi Typewriting or Hindi Stenography; and
- (ii) An employee who has received training from an institution recognized by the Government of India passes the Hindi Typewriting or Hindi Stenography test there from, shall not be eligible for the grant of cash awards on passing the Hindi Typewriting or Hindi Stenography test, as the case may be.

The cash awards will be granted in addition to grant of lump sum awards and/or grant of personal pay to which an employee is eligible as per instruction issued in this connection from time to time.

(C.A.G.'s letter No.178-PC/Co-Or/1-87 dated 7th September, 1987).

9. MISCELLANEOUS:-

- (a) An entry of the fact of the passing of the recognized examination of Hindi by Central Government employees should be made in the Service Book.

(G.O.I., Mo.H.A., O.M.No.12/25/59-OL, dated 19.02.1960).

- (b) A similar entry may also be made on passing the Hindi Typewriting and the Hindi Stenography Examination and also on getting Cash Awards under the Hindi Teaching Scheme.)

(C.A.G.'s letter No. 1743-NGE-II/6-60-Pt.III dated 20.06.1960 and 941-NGE-II/4/63-VI, dated 23.08.1963).

- (c) As per the rule 10 (4) of the Official language rules 1976, the names of the Central Government offices, the staff whereof have acquired a working knowledge of Hindi, shall be notified in the Official Gazette.

Provided that the Central Government may if it is of opinion that the percentage of the staff working in a notified office and having a working knowledge of Hindi has gone below the percentage specified in sub-rule (2) from any date, it may, by notification in the Official Gazette, declare that the said office shall cease to be a notified office from that date.

According to Government of India, Ministry of Home Affairs Notification No. 14034/3/87-OL (D) dated 05 October, 1987 Office of the Accountant General (Audit)-I, Gujarat, Ahmedabad has been notified as an office where the staff have acquired the working knowledge of Hindi.

(C.A.G.'s letter No.714-ha/2085 dated 12th November 1987.)

CASUAL LEAVE & SPECIAL CASUAL LEAVE

1. CASUAL LEAVE:

- i. Casual Leave is not a recognized form of leave and is not subject to any rules made by the Government of India. An official on casual leave is not treated as absent from duty and his pay is not intermitted.
- ii. The maximum amount of casual leave admissible to the staff shall be eight days in a calendar year subject to the condition that not more than five days casual leave may be allowed at a time. The head of the office, may, however, waive this condition in individual cases. Saturdays, Sundays or closed holidays which precede a period of casual leave or come at the end may be prefixed or suffixed to such leave and the public holidays and Saturday and Sunday falling within a period should not be counted as part of the casual leave.
- iii. In regard to persons who join Government service in the middle of a calendar year, the authority competent to grant such leave will have the discretion to grant either the full period of 8 days or only a portion thereof.
- iv. Casual Leave should be applied for in advance except in cases where the need for it cannot be possibly foreseen, and the sanction of the Branch Officer obtained before the leave is availed of.
- v. Casual leave cannot be prefixed or suffixed to regular leave applied for or is granted in continuation of an absence on casual leave, the regular leave will be counted as commencing from the beginning of the absence on casual leave.

Note : Half day's casual leave can, however, be combined with regular leave subject to the fulfillment of certain conditions.

(G.I.M.H.A. O.M No.6/3/59-Ests(A) dated 20.08.1960, C.A.G'1 letter no.2450 NGEI/20-80 pt. dated 02.12.1960, G.I.M.H.A., O.M. No.6/3/59-Ests(A) dated 23rd December,1959, O.O No.30 dated 23.05.1960).

2. SANCTION OF CASUAL LEAVE:-

- i. Casual leave to Assistant Audit Officers may be granted as and when necessary upto five days at a time by the Audit Officer. Casual leave to Assistant Audit Officers of those Sections which are under the direct charge of the Deputy Accountant General/Accountant General will, however, continue to be submitted to the Dy. Accountant General/ Accountant General. Casual leave for more than five days to Assistant Audit Officers will, however, be sanctioned by the Deputy Accountant General under whose control the Assistant Audit Officers functions. Casual leave to Audit Officers will be sanctioned by the Pr. Accountant General. *(The Pr. Accountant General can, however delegate these powers.)*

(GOI Dept of P&T OM No.12/9/1994- JCA dated 14.01.1998 & O&M No. 280/6/3/98 Estt (A) dt. 15.06.98 & Hqrs. (i) No.44/NGE/2000-No. 1046-NGE (APP)96-97 dated 12/10/1980.)

- ii. Assistant Audit Officers is competent to sanction casual leave up to a maximum period 3 days at a time to Senior Auditors /Auditors, Clerks working under them.

(C.A.G.'s letter no.44/NGE/2000 dt. 12.10.2000.)

- iii. Half a day's casual leave either for the forenoon session or afternoon session, if applied for by a Government servant may be granted to him.

Note: - Half a day's casual leave will be debited in the casual leave account of a Government Servant for each late attendance but late attendance up to an hour on not more than two occasions in a month may be condoned by the Competent Authority.

- iv. A question had been raised (a) whether concession of combining ½ day's casual leave to regular leave can be allowed in a case while the official has casual leave at his credit but not sufficient enough to cover the period of leave applied for, and if so, (b) whether the official in such case should be deemed to have been relieved on the afternoon of the previous day by half day's debit to his casual leave account. The Ministry of Home Affairs have, in consultation with the Ministry of Finance advised in the matter that there should be no objection to grant of ½ day's C.L in combination of regular leave in the cases mentioned above, if the other conditions mentioned in the last sentence of para 2 of O.M dtd. 04/2/1966 are satisfied.

- v. Casual leave is not treated as absence from duty. During C.L. the official is drawing only duty pay. In view of this, in a case when ½ day's C.L is combined with regular leave the Government servant should hand over charge on the afternoon of the date of commencement of C.L. In case of non-gazetted officer it would be taken that the officer concerned has been deemed to have been relieved from the afternoon of the date of the commencement of casual leave.

(C.A.G's letter no. 1911-NGE-I/94-65, dated 08.08.1996).

- vi. The balance of credit in the casual leave account of some Government Servants may be in terms of full day or days casual leave plus half a day. In such cases, there is no objection to the grant of half a day's casual leave in conjunction with full day or day's casual leave if so applied for. Likewise, even when the credit of Government servant is in terms of a full day or days, there is no objection to the grant of a half day's casual leave in conjunction with full day or day's casual leave.

3. CASUAL LEAVE AND RESTRICTED HOLIDAYS ACCOUNT:-

The casual leave and restricted holidays account in respect of each section be maintained in the prescribed form. The entry is required to be attested by the Assistant Audit Officer by means of dated initials. After sanction and attestation the original application should be filed in the section for record and reference.

4. COMPENSATORY LEAVE:-

Staff who are required to perform duty for the full prescribed hours of work on Sundays (or other weekly or fortnightly off-days or Saturdays) should as a rule, be granted compensatory leave in lieu thereof. In cases where an employee is required to work for half a day or less *e.g.* from the time the office opens till lunch time, two such

half days should be taken equivalent to one full day for the purpose of compensatory leave. Where necessary half a day's compensatory leave may be given.

(G.O.I. M.F (DE) O.M F-9(ii) EII(B) 64, dated 2nd March, 1965)

NOTES:-

- i. Persons required to attend to clear their arrears or as a punishment are not entitled to any compensatory leave.
- ii. The accumulation of compensatory leave will not be subject to any limit but such leave should, as a rule, be granted within a month of its becoming due. The condition regarding the availing of the leave within one month may, however, be relaxed in exceptional circumstances where the Head of the Department is satisfied that the grant of compensatory leave to all the staff within a month would cause serious dislocation of current work provided that not more than two days compensatory leave is allowed to be availed of at a time.

(G.O.I., M.O.F., O.M no.F-9(17)E-11/65 dated 27.11.1965 and even no. dated 20.03.1967)

- iii. Compensatory leave may be allowed to be prefixed or affixed to regular leave or casual leave subject to the condition laid down in Rule 209 of Supplementary Rules.

(G.O.I. M.O.F.O.M No.F-2(13) Est IV(A) 63 dated 19.11.1963).

5. SPECIAL CASUAL LEAVE:-

Special Casual Leave may be granted to Central Government Employees in the following circumstances:-

A. SPORTS EVENTS:

Special Casual Leave is granted to Central Government servants for a period not exceeding 30 days in any one calendar year for:

- i. Participating in sporting events of national/international importance;
- ii. Coaching/administration of teams participating in sporting events of national/international events;
- iii. attending coaching or training camps under Rajkumari Amrit Kaur Coaching Scheme or similar All India coaching or training scheme;
- iv. attending coaching or training camps at the National Institute of Sports, Patiala;
- v. participating in mountaineering expeditions;
- vi. attending coaching camps in sports organised by National Sports/Federation/Sports Board recognised by Government (Department of Youth Affairs & Sports);
- vii. participating in trekking expeditions
- viii. attending the pre-selection trials/camps connected with sporting events of National/International importance.
- ix. participation in sporting events held on an inter-zonal or inter-circle basis, when the employee takes part as a duly nominated representative on behalf of the state/zone / circle but not in his personal capacity.

- x. Admissible upto a maximum of ten days in any one calendar year for participating in inter-ministerial and inter-departmental tournaments and sporting events held in and outside Delhi.
- xi. Any period in excess of 30 days in any year will be treated as a regular leave.

NOTES:-

(1) Central Government employees who are selected for participating in sporting events of national/international importance will be treated as on duty:-

- (i) during the days on which they participate in the events.
- (ii) the period spent in the travelling to and from such tournaments/meets; and
- (iii) any pre-participation coaching camp which the employee is required to attend.

These provisions are applicable to Sportsmen/Sportswomen participating in the events and also to Managers/Coaches/Messueure/Doctors approved or required by the Federation under rules to administer/coach/manage the team's participation in such events. However, the technical officials concerned with the administration of the tournaments will not be treated as part of the teams but will be given the special casual leave for 30 days.

(2) The following are recognised as events of National importance:

- (i) National Championships being conducted by the recognised National Sports Federation in individual disciplines,
- (ii) National games conducted by Indian Olympics Association, and
- (iii) Tournaments conducted by the Central Civil Services Sports Board.

(3) The events recognised by the International Sport Bodies in the concerned disciplines and in which participation has been with the prior approval of the Government (Department of Youth Affairs and Sports) are treated as sporting events of international importance.

(G.I., DoPT O.M. No.6.1/85/Est (Pay-I), dated 16.07.1985, C.A.G's letter no. 1361- NGE 19-66 dated 30.05.1968)

B. CULTURAL ACTIVITIES:

- i. Admissible to employees who participate in cultural activities like dance, drama, music, poetic symposium, *etc.*, of an All India, or Inter State character organised by the Central Secretariat Sports Control Board or on its behalf subject to the over-all limit of 30 days in one calendar year.
(G.I., M.H.A., O.M. no. 27/3/68-Ests. (B) dated 28.06.1969)
- ii. Admissible subject to a maximum of 15 days in a calendar year to employees, participating in dancing and singing competition at the Regional, National or International events, organised by Government of India/Government sponsored bodies, *i.e.* institutions and organisations substantially controlled by Government and which received substantial assistance from the Government in the form of Grant in-aid.

(G.O.I DoPT O.M. no.28016/1/87 Est, (A) dated 09.09.1987).

C. MOUNTAINEERING/TREKKING EXPEDITION:

Admissible for participating in the mountaineering expedition approved by the Indian Mountaineering Foundation or organized by Youth Hostels Association of India up to a maximum 30 days in one Calendar year and subject to the over-all limit of 30 days for one calendar year for participation in sporting events. Period of absence in excess of 30 days for this purpose, combination of special casual leave with regular leave is permissible.

(G.O.I M.H.A O.M. No. 27/4/68 Ests (B), dated 6th November, 1969 and DoPT O.M. no.28016/2/84 Est(A) dated 11.04.1985 and 25.10.1989).

D. FOR FAMILY PLANNING:

(a) MALE EMPLOYEES:

- i. Maximum of five working days admissible to a male employee who undergoes vasectomy operation. If he undergoes the said operation for a second time due to failure of the first, another five days will be admissible on production of a certificate from the medical authority concerned to the effect that the second operation was performed due to the failure of the first operation.
- ii. Maximum of 21 days admissible for undergoing recanalisation operation
- iii. Maximum of 3 days admissible to male employees whose wives undergo either puerperal or non-puerperal Tubectomy operation.
- iv. Maximum of 7 days, admissible to male employees whose wives undergo tubectomy/ laparoscopy for the first or second time or tubectomy/ salpingectomy operation after Medical Termination of pregnancy (M. T.P). The leave should not precede the date of operation.

(b) FEMALE EMPLOYEES:

- i. Maximum of 10 days admissible to a female employee who undergoes tubectomy. If she undergoes the operation for a second time due to the failure of the first, maximum of 10 days will be admissible for the second time.
- ii. Maximum of 10 days admissible to a female employee who undergoes salpingectomy operation after Medical Termination of Pregnancy (MTP).
- iii. Maximum 10 days to female employee who undergo Salpingectomy operation after MTP. However, female government servant who undergo Salpingectomy operation along with Medical Termination of Pregnancy and avail the facility of maternity leave for six weeks under Rule 43 will NOT be entitled to additional 10 working days of special casual leave.
- iv. Maximum of 21 days admissible for undergoing recanalisation operation.
- v. One day admissible to female employee when her husband undergoes vasectomy operation, on the day of operation.

In case of (a) (i),(ii) and b (i) and (iv) above extension/additional special casual leave is admissible if the concerned employee is hospitalised on account of post-operation complications or is unfit to join duty.

Special Casual Leave connected with sterilisation, recanalisation under family welfare programme may either be prefixed or suffixed to casual leave or to regular leave but not to both.

(G.I., D.P &A.R., O.M. No. 28016/3/78 Est (A) dated the 06.08.1970, No.28016/I/80-Ests(A) dated 30.04.1981, No.3518/81-Est (A) dated the 13.10.1982, 28016/5/83-Est (A) dated 25.01.1984 and No. 28016 /1/88-Est (A) dated 02.06.1988, No.28016/1/91-Estt.(A), dated 13.05.1992 and no. 28016 /02/ 2007 -Estt. (A), dated 04.01.2008)

E. FOR EX-SERVICEMEN:

Maximum of 15 days special casual leave in a year, including transit time both ways on the basis of medical discharge certificates, may be granted to Ex-Servicemen for appearing before Medical Re-Survey Boards and to go to Artificial Limb Centres for treatment *etc*

(G.I., D.P. & A.R., O.M. No. 28016/12/75-Ests (B), dated 04.05.1976)

F. FOR UNION/ASSOCIATION ACTIVITIES:

(a) Those office bearers of recognized service Association/Union of Central Government employees for participation in the activities of Association maybe allowed special casual leave upto a maximum of 20 days in a Calendar year subject to the conditions laid down under O.M. No.24/33/59-Est (B), dated 04/01/1960 which has been further liberalized as indicated below:

- (i) 20 days admissible to the office-bearers of recognised service Association/Union for participation in the activities of Associations/Unions:
- (ii) 10 days admissible to outstation delegates/members of executive committee for attending its meetings;
- (iii) 5 days admissible to local delegates and members of executive committees for attending the meetings.

It is, however, clarified that those who would be availing of special casual leave in their capacity as office bearers under (i) above will not be entitled to avail of the special casual leave separately as delegates/executive committee members under (ii) and (iii) above.

(b) It is clarified that special casual leave granted for the purpose of work connected with J.C.M as laid down in para (7) of Ministry of Home Affairs No. F-8/1/64 JCA dated 11.02.1966 is in addition to the special casual leave mentioned in para (a) above for participation in the activities of the Association/Unions.

(c) It is also clarified that any Association has to function in accordance with its constitution/bye-laws. Thus the constitution/bye-law must provide for the functioning of a delegate (it must provide one delegate for so many employees as members) for attending meeting/convention of All India Association. If this is not so, no special casual leave be allowed to general members as delegates.

(G.I., M.H.A., O.M No.27/2/69 Est(B) dated 08.04.1969 read with C.A.G's letter no.580-N4/17.90 dated 23.11.1970).

G. MISCELLANEOUS:

- (I) Interview, Medical Examination etc. from Territorial Army, Home Guards, Military service etc.

The period of absence from duty of civilian Government servant occasioned by their interview/medical exam *etc.* to join Indian Naval Reserve should be treated as special Casual Leave.

(G.I., M.H.A. O.M. No. 47/4/62-Ests, dated 04.12.62 & OM No. 47/88/63-Ests, dated 20.6.63.)

- i. In the case of Government servants who have been allowed to join the officially sponsored organisations such as Home Guards, National Volunteer Prantiya Raksha Dal etc. their period of training and duty in such organizations will be treated as special casual leave. They are also permitted to receive, in addition to their pay, the emoluments paid by such organizations. The Government of India will not, however, be responsible to compensate them for any risks, dangers or other consequence arising out of or during the course of such employment.

(G.o.I, O.M. No.21/1/49-Est dated 10th January, 1949 received with C.A.G's letter no.40-NGE-II/345/62 dated 11.01.1963).

- ii. In the case of civil Government servants who are permitted to take up Military service during emergency, the period of absence from duty occupied by their interview, medical examination, etc., in connection with their joining military service should be treated as special casual leave, provided it is not possible for the Government servants concerned to attend to their duties after internal medical examination, etc. If a Government servant withdraws his candidature subsequently, he would not be entitled to any special casual leave.

(G.O.I., MO H.A., O.M No. F-35/3/63-Ests (B) dated 28th January 1963 received with C.A.G's letter no.303- Audit/24/63 dated 20.02.1963).

- iii. In the case of Government servants who have been allowed to join the Civil Defence Service as volunteers, the period of absence which they are called upon to perform any such duties during office hours, will be treated as special casual leave. The concession would not be applicable to Government servants who join Civil Defence Organization on a whole-time basis.

(G.O.I M.H.A. O.M No. 47/7/63 Ests (A) dated Audit/94-63 dated 04.06.1963).

- iv. Where Civil Government servants are called for training in the Territorial Army/Defence Reserves/Auxiliary Air Force, the period spent by them in transit from the date of their relief from Civil posts to the date on which they report to Military posts and vice versa should be treated as special casual leave.

(G.O.I M.O.H.A., O.M. No.36/15/64-Ests(B) dated 15/6/1965 received under C.A.G's endorsement no.1721-I/211-65 dated 01.07.1965).

(II) GENERAL STRIKES, BANDHS, HEAVY RAINS, FLOODS *etc.*:

In case the absence of individual concerned was entirely due to reasons beyond his control e.g due to failure of transport or disturbance or picketing or imposition of curfew, special casual leave may be granted to such Government Servants who had to come from a distance more than 5 kilometers to their place of duty. If the absence was due to picketing or disturbances or curfew, then two special casual leave could be granted to regularize the absence without insisting on the condition that the distance

between their place of duty and their residence should be more than 5 kilometers. Special casual leave in either of the cases mentioned above may be granted with the concurrence of the Ministry/Department concerned.

(Extra from G.O.I Cabinet Secretariat O.M. No.27/6/1971-Ests(B) dated 01/11/1971

(III) PERIOD OF ABSENCE FOR ATTENDING HINDI EXAMINATION

Ministry of Home Affairs have clarified in their letter no.02/22/60 H(B) dated 6th January, 1962 that Hindi Examination is also to be treated as obligatory examination for the purpose of F.R. 9(6) and S.R. 130. The dates on which the employees attend Hindi examination under the Scheme are treated as on duty, and the orders regarding grant of special leave should be deemed to be superseded.

(G.O.I., M.O.H.A., O.M. No.16/22/60 OL dated 30th July, 1960 and 3122/60 H(B) dated 06.01.1962)

(IV) VOTING IN ELECTIONS:

During general election/by-election to Lok Sabha/State Assembly, employees enrolled as bonafide voters in a constituency but having offices in another constituency are entitled to day's Special Casual Leave on the day of election in their home constituency, to enable them to exercise their franchise

(G.O.I., M.O.H.A., O.M. No. 12/15/82 JC A. dated 15/5/82 received under C.A.G's letter 4167-No.3/22-83 dated 15.12.84).

(V) FOR DONATION OF BLOOD:-

The employees of Government of India, both industrial and non-industrial, who donate blood to a recognized blood-bank on a working day can be granted special casual leave for that day.

(G.O.I. M.O.H.A. O.M No.46/11/56 Est (A) dated 8th October 1956 and no. 46-/11/56 Ests(A) dated 30.01.1959).

(VI) COURT DUTY:

- i.** Where a Government Servant is summoned in a Civil or Criminal Court of Law or by a Defence Court Martial or by a properly constituted authority holding a departmental enquiry to give an evidence regarding facts which come to his knowledge of his public duties, the period of absence will be treated as duty.
- ii.** Where a Government Servant is summoned as a witness by the court or authorities referred in (i) above to dispose about facts which came to his knowledge in his private capacity, the period of absence should be treated casual or ordinary leave as may be due to him under the rules. No special leave will be granted for this purpose.
- iii.** The period spent by Government Servants in attending Courts of Law as Jurors or assessors, with the permission of their respective Heads of Department should be treated as Special Casual Leave which should not be debited to the casual leave account.
- iv.** A Government servant attending Courts of Law in the circumstances mentioned in sub-para (i) above during periods of regular leave will not be considered to have been interrupted by such attendance.

(G.o.I., M.o.H.A., O.M. No.f-15/5/57 JUDL II dated 26.08.1957)

(VII) JOINT CONSULTATION AND COMPULSORY ARBITRATION SCHEME:

At the request of leader of the staff side, the Head of Department/Office under which a member of Joint Council is serving, may sanction special casual leave of not more than five days in a year to enable the member of staff side to attend staff side consultatives.

(sub-para (7) of para 1 of Ministry of Home Affairs OM. No.f-8/1-64 JCA dated 18.10.66, received with C.A.G's endorsement No.1377- Audit/167-64 dated 31.10.1966).

6. DELEGATION OF POWERS:

- (a) It has been decided that the following procedure maybe adopted for granting special casual leave in cases of the kind mentioned in Para 5.G (II).
- i. Special casual leave whenever admissible under the provisions in this regard may be granted by the Head of Departments.
 - ii. All such cases where Special Casual leave has been granted should be reported to Ministry/Department/C.A.G as the case may be.

(G.O.I Ministry of Home Affairs, O.M. No. 28016/1/79 Ests (A), dated 28th May, 1979 received in C&A.G's letter no. 1747-NGET 56-78 dated 20th June, 1979).

- (b) It has been clarified by the Government of India, Ministry of Home Affairs that, as a general rule, it is open to the competent authority to grant casual leave in combination with the special casual leave but in case where it is permissible to grant regular leave in combination with special casual leave, casual leave should not be granted in combination with both special casual leave and regular leave.

(G.O.I. M.H.A., O.M. No. 46/48/67-Ests (A) dated 22.07.1967 received with C.A.G.'s endorsement No.899/Audit 114.67 dated 01.08.1967)

- (c) Leave under C.C.S (Leave) Rules:- In exercise of the powers conferred by the Comptroller and Auditor General of India under letter no.1752-CE-11382 dated 19.08.1982, Accountant General has delegated the powers to sanction leave to Group 'B' officers to Senior Dy. Accountant General (Administration) as Head of the Office.

(O.O. No.Estt (a)/14(2) Vol. II/349 dated 14.10.1982)

- (d) The Audit Officer (Administration) may grant all types of leave (except hospital leave) to Auditors (including Senior Auditors and Clerk/Typists) upto 30 days not involving posting of a substitute and grant all types of leave (except hospital leave) to Group 'D'.

Note: Extension beyond 30 days and posting to a different Section on return from leave should be done only under the orders of Senior Deputy Accountant General (Administration) who will record written orders thereupon.

CHAPTER - 15

MISCELLANEOUS

1. GRADATION LIST

The Gradation list of offices in the IA&AD should be prepared in a uniform pattern explained in the following sub-paragraphs:

- i) In addition to a table of contents and a list of abbreviations used (detailed in Annexure-I) the entire body of the Gradation List will be divided into four sections as detailed below:

SECTION I-LIST OF GAZETTED STAFF AS ON 1ST MARCH OF THE YEAR:

In this section in addition to the particulars of name and designation of Gazetted staff, the sanctioned strength of Group 'A' or 'B' may also be shown. In the case of Audit Officer, the nature of the post and the capacity in which the post is held by them (whether officiating, provisionally permanent) may also be indicated. No other particulars are necessary in case of Group A officers as all relevant facts are included in the Classified List of the officers of the IA&AD issued by the Headquarters office.

The names of Audit Officers shall be included in the Gradation List with the same details as that of other employees of the office.

Section II: This section will contain a statement showing the sanctioned strength (permanent and temporary) of Group 'C' and 'D' posts as on 1st March of the year, with their distribution according to Division or Section of the office or in any other manner most suitable to the organisation concerned.

Section III: Gradation list proper in addition to strength of the cadre (permanent and temporary) and various scale of pay applicable to the officials in the cadre to be indicated at the top List proper would contain the following columns:

1. Serial No.
2. Full Name and educational qualifications (in case of holder of degree and higher qualification only).
3. Whether belongs to SC or ST? If not, say neither.
4. Date of birth
5. Date of continuous appointment/ promotion to the cadre (in case of promoted incumbent the facts may be indicated by linking up an asterisk mark in the date in this column with the word "Promotion" at the top of the column).
6. Post in which confirmed and date of last increment.
7. Remark (this column will be utilised to include miscellaneous information in respect of the personnel).

Note: In the list of Sr. AOs, AOs and AAOs, there will be an additional column to note the year of passing the SAS/Revenue Audit Examination.

Section IV-Appendices:

a) Appendix I: This should comprise the following three lists of officials divided into four columns each (1) Serial No. (2) Name (3) Designation and (4) Date of commencement.

- List of persons on deputation to other offices within the Department
- List of persons on deputation to offices outside the IA&AD.
- List of persons on Foreign Service.

b) Other appendices may be incorporated giving information peculiar to each organisation in the IA&AD.

ii) Since in the very nature of things such a compilation cannot be held authoritative, the following 'NB' may be included in the title page:

N.B. Nothing in the list is to be taken conveying any sanction or authority or may be held to supersede any standing rule or order of the Central Government with which it may be at variance.

(C.A.G.'s letters No. (i) 623-NGEI/86-58 dated 28.03.1959 (ii) 427-N2/I-89 dated 20.04.1989 (iii) 749-N2/I/89 dated 06.09.1989)

iii) As per para 10.13.1 of C.A.G's Manual Vol. I, Gradation List of the office is required to be sent to Headquarters office by 15th of June each year. As per Headquarters office letter No. 576-Staff(App-III)/199-2014 dated 26.06.2014, only the soft copy of Gradation List (in CD) is required to be sent to Headquarters office.

2. CALENDAR OF RETURNS

A calendar of returns shall be maintained by the A.A.O. of the Administration Section in the form given in Annexure 'A' for the observance of the due dates for various items of work and the calendar should be submitted to the Branch Officer on every Tuesday, to the Officer by 7th of the month and to QA Section by 10th of the month.

3. GRANT OF CONCESSION OF A RELIGIOUS OR SECTARIAN NATURE TO THE STAFF

Government of India, Ministry of Home Affairs have decided that no Government servant should get privilege on the ground of his community or religion alone. Consequently any previous instructions or order permitting concession of a religious or sectarian nature like coming late or leaving office early should be treated as having been lapsed.

4. CHANGE OF RELIGION AND ITS EFFECTS ON CONCESSIONS ADMISSIBLE TO SC/ST EMPLOYEES:

It has been decided by Government of India that Scheduled Tribes and Anglo Indians do not depend up on the religion which they profess and consequently change of religion by such persons is not relevant for the purpose of determining their eligibility for such concessions.

The concessions are admissible to the members of Scheduled castes who profess Hinduism or Sikhism or Buddhism and consequently any change of religion by members of Scheduled Caste to a religion other than Hinduism or Sikhism or Buddhism will deprive them of the eligibility for the concessions admissible to the members of Scheduled Caste. Consequently, it is necessary for such person to give the declaration of change of religion. The procedure prescribed in the Ministry of Home Affairs O.M.No.60/274/48 Ests. Dated 3rd November, 1948, regarding the change in the name of the Government Servant may be followed for recognising change in the religion and that the deed form prescribed therein may be used with suitable modifications.

(C.A.G's letter No.1952-NGE-II/398/58 dated 22.04.1959)

5. VERIFICATION OF CLAIMS OF SCHEDULED CASTES AND SCHEDULED TRIBES:

It has been decided that the field offices may follow the under-mentioned procedure in the matter:

The verification of caste-status of every SC/ST employee may be got done through District Magistrate of the places where such candidates and/or their families ordinarily reside, at the first available opportunity. Thereafter verification of the caste status of SC/ST officials at every important upturn of the career may be done at the Liaison Officer level. If at the subsequent upturns of the employee's career the liaison officer or the concerned cadre controlling officers were of the opinion that circumstances administrative or otherwise exist which warrant re-verification of the Caste Status of the SC/ST officials, he may get the caste status of the concerned officials re-verified through the District Magistrates.

Certificates from the Scheduled Caste officials to the effect that they have professed at the time when caste certificates were issued in favour of them by the prescribed authorities, may be obtained.

(C.A.G.'s N.G.E. Group Circular No.NGE/53/1982 received under C.A.G's letter No.1460-NIII/8.82/I dated 29.05.1982)

6. CHANGE OF NAME BY GOVERNMENT EMPLOYEE

1) All cases of addition/deletion or change in name/surname:

- i) A Government employee wishing to adopt a new name, or to effect any modification in his/her existing name may do so, formally by a deed changing his/her name.
- ii) The execution of deed should be followed by publication of the change in a prominent local news-paper as well as in the Gazette of India at the Government employee's own expense.

2) Additions/changes in surname only on account of marriage/remarriage of a female Government employee:

The following requirements may be met for this purpose:

- i) If a Government employee desires a change she should give a formal intimation to the appointing authority of her marriage and request for a change in her surname.

ii) Particulars of the husband may be given for making necessary entries in the Service Book.

3) Deletion of surname or reversion to maiden name on divorce/separation or death of the husband of female Government employees:

Change may be permitted if the female Government employee gives:

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

Note: There is no prescribed form for item 2 and 3. The form of deed for changing name/surname is enclosed as Annexure 15.1.

(G.O.I. MoPPG letter No.19016/I/87-Ests(A) dated 12.03.1987 received with C.A.G.'s letter No.1468-NGE-3/49-86)

7. ANONYMOUS AND PSEUDONYMOUS COMPLAINT PROCEDURE:

It has been decided that the following procedure may be adopted in case of anonymous and pseudonymous complaints:

a) It is not incumbent on any Ministry or Department to take notice of any anonymous and pseudonymous complaints and these are to be filed in accordance with Government instructions.

b) An enabling provision was made *vide* Central Vigilance Commission Circular No. 98/DSP/9 dated 11.10.2002 to the effect that if any department /organisation proposes to look into any verifiable facts alleged in such complaints it may refer the matter to the Central Vigilance Commission seeking its concurrence through the CVO or the Head of the organisation. The Commission reviewed the matter *vide* its Circular No. 98/DSP/9 dated 25.11.2014 and prescribed that no action should be taken on anonymous/pseudonymous complaints by Ministries/Departments/Organisations and such complaints should be filed.

c) Guidelines regarding handling of complaints in Ministries and Departments have been issued *vide* DOP & T's OM dated 18.10.2013. The following procedure has been laid down therein for handling anonymous and pseudonymous complaints:

(i) No action is required to be taken on anonymous complaints, irrespective of the nature of allegations and such complaints need to be simply filed.

(ii) Complaints containing vague allegations could also be filed without verification of identity of the complainant.

(iii) If a complaint contains verifiable allegation, the administrative Ministry / Department may take cognizance of such complaint with the approval of the competent authority. In such cases, the complaint will be first sent to the complainant for owning/ disowning, as the case may be. If no response is received from the complainant within 15 days of sending the complaint, a reminder will be sent. After waiting for 15 days after sending the reminder, if nothing is heard, the said complaint may be filed as pseudonymous.

d) Further clarifications to the guidelines dated 18.10.2013 have been issued *vide* DoPT's OM dated 18.06.2014. The clarificatory OM inter complaints which contain vague allegations need to be dealt with in terms of para 3(ii) DoPT's OM dated 18.10.2013 incorporated as para 7(c)(ii) above. The complaints which contain

verifiable allegations and are not anonymous are to be dealt with as per para 7(c) (iii) above.

8. SUMMONING GOVERNMENT SERVANTS BY A COURT TO PRODUCE OFFICIAL DOCUMENTS FOR PURPOSE OF LAW

The detailed instructions as prescribed in para 96 (and Annexure thereto) of M.S.O. (Administration) Vol. I and the Central Administrative Tribunal (Procedure) Rules, 1985 are applicable.

9. (a) ISSUE OF 'NO OBJECTION CERTIFICATE' FOR OBTAINING PASSPORTS

The following guidelines are prescribed for the guidance of the Department before issue of 'No Objection Certificate' to their employees. The concerned Ministry/Department should before issuing a 'No Objection Certificate' verify:

- i) whether any disciplinary proceedings are pending or contemplated against the individual;
- ii) whether any vigilance case is pending or contemplated against him;
- iii) whether there are grounds to believe that the applicant could figure adversely on the security records of the Government.

In case an employee does not attract any of the above, 'No Objection Certificate' may invariably be issued in his favour.

(b) An officer not below the rank of Secretary to the Union Government or equivalent should be authorised to sign the 'No Objection Certificate' and decision for the grant of 'No Objection Certificate' should be taken at the level of an officer not below the rank of Director/Joint Secretary to the Government or equivalent of Head of office, if he is of lower rank than a Director in the Central Government.

(Letter No.VI/401/40/83, Ministry of External Affairs (PV Division) New Delhi dated 14th June, 1985 circulated by C.A.G. to office under letter No.124/125/N2/59-86 dated 3rd March, 1987).

(c) The detailed procedure for issue of 'No Objection Certificate' to Group 'A' officers for obtaining private passport is laid down in C.A.G's Circular No. 5169-GEI/151-2007/NOC dated 20.08.2007.

(d) Safe custody of diplomatic/official/ordinary passports issued to the officers/staff of this department.

The Government officials – IA&AS Officers and the non-IA&AS Officers (Sr.AO/AO/AAO) are required to surrender/handover their diplomatic/official/ordinary passports in the safe custody of the Assistant Comptroller & Auditor General (Personnel), Office of the Comptroller & Auditor General of India, New Delhi.

(GOI, Ministry of External Affairs letter No.VII/407/8/2002 dated 20.12.2002 and C.A.G's letter No.377-GE-I/29-2003 dated 27.01.2003).

(e) Regional Passport Officer has clarified that according to G.O.I. Ministry of External Affairs letter No.VI/GOI/40/83 dated 23rd February, 1986, the validity period of 'No Objection Certificate' is 6 months.

(Regional Passport Officer's D.O. letter dated 05.10.1989 filed in Admn(Au)/Passport/Genl/Order file)

(f) Issuance of ordinary passport to Government servants is governed by Govt. of India, Ministry of External Affairs, CPV Division's OM dated 26th May 2015. Identity Certificate(IC) is to be issued in the format prescribed therein.

10. The Government servants are required to obtain prior permission for leaving station/Headquarters for going abroad while on leave. The procedure in this regard is contained in DoPT's OM F. No. 1013/8/2015-Estt.A-III dated 27.07.2015, OM No. 11013/7/2004-Estt.(A) dated 01.09.2008, No. 111013/7/2004-Estt.(A) dated 15.12.2014, No. 11013/8/2000 Estt.(A) dated 07.11.2000 and No. 11013/7/94 Estt.(A) dated 18.05.1994.

11. ENGAGEMENT OF RETIRED OFFICERS AS CONSULTANTS

The instructions for engagement of retired personnel as consultants were issued by Headquarters office Circular No. 755-GE-II/64-2009 dated 12.06.2009. The detailed guidelines for engaging consultants on short term contract basis were laid down by Headquarters office vide Circular letter No. 316-GE-II/64-2009 dated 03.03.2010. The revised guidelines for hiring of retired officers on short term contract basis were issued vide Headquarters office Circular No. 06-2015 received under letter No. 150-Staff (App)/22-2012 dated 10.03.2015.

Retired officers engaged as consultants shall, in no case, be hired on short term contract basis beyond the age of 64 years. They can be hired initially up to a period of 11 months. Extension of engagement of retired officers is restricted to a maximum of three terms of 11 months each.

The remuneration payable to retired officers engaged as consultant on short term contract basis have been further revised vide Headquarters office letter No. 1030-Staff (App)/22-2012 dated 15.12.2015.

Calender of Returns Vol. I : Registers common to all Sections

Sr. No.	Name of Return	To whom Due	When due	Authority
Part-I				
Daily				
1	Muster Rolls	Sr. AO/AO Admn.	Daily at 9.55	Part-I of the Manual of office procedure
Weekly				
1	Report of outstanding letters	Sr.AO/AO Admn.	Every Monday	A.G's order O.O No.6 dt. 15/7/68
2	Calendar of Return	Sr. AO/AO Admn.	Every Monday	Para5.02 section IV of manual of office procedure
<u>Fortnightly</u>				
1	Reports of Outward letters and replies due from other offices	AO/Sr.AOs Admn.	2nd & 17th of every month	Para 4.43 of manual of office procedure
2	Register of pending cases	Sr.DAG(A&C)	5th & 20th of every month	As per Senior DAG(A&C)'s order (As per para 6.09 of Manual of office procedure)
3.	RTI Applications Watch Register.	DAG (Admn.)	5 th & 20 th of every month	
4.	Status of relieving of transferred officials.	DAG(Admn.)	5 th & 20 th of every month	As per DAG(A)'s order
5.	Status of Pension Revision cases	DAG(Admn.)	5 th & 20 th of every month	As per DAG(A)'s order

<u>Monthly</u>				
1	Departmental Note Book	Sr. DAG(A&C)	5th of every month	A.G's orders
2	Register of Duty list	Sr. AO/AO Admn.	5th of every month	A.G's order dt.03/2/66
3	Register of verification of keys	Sr. AO/AO Admn.	10th of every month	T.M. Orders dt. 31/12/84
4	Register of statistics	Sr. AO/AO Admn.	10th of every month	T.M. Orders dt. 31/12/84
5	Position Register of AOs/Sr. AOs	Pr. AG	1st of every month	A.G.'s orders
6	Register of C.L. & Monthly closing in attendance Reg.	Sr. AO/AO Admn.	5th of every month	A.P.P-II of Manual
7	Register of simplification of procedure with a view to eliminating delay in payment of pension/DCRG monitoring & Reporting systems (File No.Admn(AU)Pen/15(3)]	DAG	15th of every Month	Hqrs. Office letter No.414-NGE/10706 dt. 14/2/77
8	Monthly Review of probation cases in respect of Direct recruitment and promotion [File No.Admn(Au)/ 15(3)]	Sr. DAG (DAG's orders dated 15/9/99)	10th of every month	AG's orders dated 15/1/85
9	Court Case Register	Sr. DAG(A&C)	5th of every month	DAG(A)'s order dt. 16/4/92
10	Disciplinary Case Register (File No.AG/ Sectt./ 126-A/266 dt. 10.9.93	Sr. DAG(A&C)	5th of every month	AG's orders dt. 10.9.93
11	Rotation of Sr. Ars./Ars. among sections on completion of 5 years or more in a particular/same section (Quarterly to Pr. A.G0	Sr. DAG(A&C) Pr. A.G	5th of every month	Hqrs. Letter No.215/Pc/Co-orders 3/87 dt. 17/11/87

12	Monthly Arrears Report (F.NO. Admn.(Au)/ Arrears/Report)	Sr.DAG(A&C)/ Q.A Sn.	5th of every month	Para 5.03 of Manual of Office procedure
13	Absentee statement for all Gr. 'B'&'C' Officials either due to special duty or suspension with or without leave (Short spellor long leave other than C.L)	Sr. AO/Bills	15th of every Monday	
14	Compassionate appointment pending Register	Sr. AO/Admn.	10th of every month	AAO(A)'s order dt. 01/5/06
15	Register of Complaints "NIL" information to Sr. AO	Sr. AO/Admn.	5th of every month	
16	Register of files	AAO	10th of every month	QA/IA/ Admn./2005-06 HM No.02 dated 21.11.2006
17	Calendar of returns	Sr. DAG(A&C)	7th of every month	Para 5.02 Section 4 of Manual of Office procedure
18.	Calendar of returns	QA Section	10 th of every month	QA section's Circular No. QA/2/2012-13 dated 27-04-2012
19.	Status of Leave Encashment on retirement	DAG(A)	20 th of every month	DAG(A)'s Orders
<u>Quarterly</u>				
1	Distribution of work among Branch Officers	Sr. DAG(A&C)/Pr. AG	15th of April, July, October, January	AG's order dt. 02/5/75
2	Auditor Note Book	Sr. AO/AO Admn.	5th of April July October,	O.O. No. TM- 244/14-79-29 dt. 15/5/70

			January	
3	Hindi Quarterly progress report	Hindi Cell	5th of April, July, October, January	Para 6.07 of Manual of office procedure
4	Progress report of O/s paras of Director of Inspection (Nil report need not be sent)	QA Section	10th of April July October January	Q.A. Section's Circular
5	Court case Register	Pr. AG	1st of week of April July October January	As per Pr. A.G's orders 122/32 dt. 17/7/06
6	Civilian Posts (File No.Admn.(Au)/Civilian Posts/04/05	Sr. AO/Bills	In April July October January	DAG's order dated 25/11/02
7	Register of files	Sr. AO (Admn.)	15th of April, July, October, January	QA/IA/Admn./ 2005-06/ HM No.2 dated 21.11.2006
8.	Quarterly Statistical Report regarding Group "B" officers Vigilance cases (Commercial Wing)	PAG	15 th of April, July, October, january	Hqrs. office letter no. 290/CA-I/50-2009/VOL.II/Dtd 23-03-2011
<u>Half Yearly</u>				
1	Expediently disposal of pension cases for sanctioning and payment of pension (verification of service who have completed 25 years of service and retiring within 5 years)	Pr. AG	31st July, January	A.G's order dt. 11/01/89
2	Review of cases of eligible persons for confirmation and submission of proposals (File No.Admn(AU)/15/(3)/Vol.IV/P 20/N	Sr. DAG(A&C)	31st July, January	A.G's order dt. 11/01/89

3	Departmental Screening Committee for the purpose of proceeding the cases for grant of benefits under the MACP scheme (i) For Civil	Pr. AG	1st week of January (April-Sept.) and 1st week of July (October to March)	Hqrs. Office letter No.419-Audit (Rules) 28/99 (75) dt. 16/8/99
4.	Departmental Screening Committee for the purpose of proceeding the cases for grant of benefits under the MACP scheme (i) For Commercial	Pr. AG	15 th May, 15 th November	Hqrs. Office letter No. 650/CA-I/88-2009 Dt. 30.07.2009
<u>Yearly</u>				
1	Report regarding declaration of immovable property by AAOs/Aos of Civil and Comm.	Pr. A.G	31st Jan	A.G 's orders dated 31/7/97
2	Observance of silence for two minutes on 30th January (File No. Admn(Au)/G.L [1462])	Circular to be issued	25th Jan	As per instruction of Hqrs. Office
3	Register of service books selection of 10% of S.Bs for inspection	AO/Sr.AOs Admn.	25th March	CAG's letter No.1384 TRT-698-66 dt. 03/5/87
4	Review of special pay to cashier	Pr. A.G	25th May	Part-I of Manual of Com.I 4-III/4260 dt. 04/9/61
5.	Register of members of CGEGIS	D.D.O	1st week of April	para 18 of (CGEGIS of 1980
6.	Library Register (Annual Certificate)	GOM-I	15th April	Sr.DAG(A&C)'s order dated 19.01.07
7.	Ranking of Audit Officers	QA Section	31st March	QA Sn. Dated
8.	Hindi protsahan programme	AG	1 st week of	DAG(A) Cir./09 Order dated

	circular		April	26.07.2014
PART-II : (Registers>Returns peculiar to this Section)				
Monthly				
1	Events Register	Sr.DAG(A&C)	5th of each month	Sr. DAG(A)'s order dt. 7/9/89
2	Closing of increment Registers in respect of officials on deputation/foreign service (Reg. Admn.(Au)/ Increment Repr.	Sr. AO/AO Admn.	10th of each month	A.G's orders
Quarterly				
1	Proposals for holding type test for serving C/Ts	Sr.DAG(A)	15th April July Oct Jan	
Half Yearly				
1	Certificate of destruction of answer-books of D.E./Incentive Prelim Exam. etc.	Sr. DAG(A&C)	1st week of Sept, March	CAG's letter No.750-NGE-III 77-54 dt.22/7/56
2	Circular of Departmental Exam. for Auditors to be held in Feb/Aug.	Sr. DAG(A&C)	30th June/31st Dec	CAG's letter No.NGE-III-104-48 dt.11/2/75 & 17/5/88
3	Physical verification of discharge book of Ex-serviceman	Sr. AO/AO Admn.	1st week of July, January	As per GOI ministry of Defence O.M. No.2764/GEA/75 /JGR/EMP/PPs/3 dtd. 24/3/75
Yearly				
1	Proposals for conducting Gujarati Classes	Sr.DAG(A&C)	January	
2	Issue of forms for writing CRs to AAO's etc. progress Report	Sr.DAG(A&C)	5th of April	CAG's letter No.38-NGE-III dtd. 9/2/62

3	Proposals regarding outstanding work deserved to be recognised by issue of merit certificate/cash awards	Sr.DAG(A&C)	15th of April	O.O. No.2/(10)III dtd. 04/2/71
4	Proposal regarding continuance of temporary posts of NGO's (F.No.Admn(Au)/2(30)/Vol.III(b) Its noting in sanction Register	Pr. AG	30th January	Hqrs. Letter No.1552-N-3-4589 dtd.21/5/84
5	Material for preparation of promotional panel ranging from Gr. 'C' cadre to AAOs.	Sr.DAG(A&C)	1st Dec.	Hqrs. Letter No.1522-N-3-45-89 dtd. 21/5/84
6	Closures of rosters in promotional cadre [Admn.(Au) /I(10)/P./Spl./ Rosters/ Vol.VI	Sr.DAG(A&C)	10th of January	CAG's letter No.2417-III/2482-III/NGE-III/Sr.No.10 of 1987
7	Closures of rosters in recruitment in all cadre	Sr.DAG(A&C)	1st Week of January	CAG's confidential letter No.NGE-III-192-92 dtd.30/5/72
8.	Certificate regarding annual attestation of S.Bs by Govt. Servants (Action to be initiated in July)	Pr. AG	30th Sept	Hqrs. Letter No.2565-WI/67-68 dtd.22/11/67
9.	Materials for DPC to consider officiating promotions from AO to Sr.AO and AAO to AO	Pr. A.G	Dec.	(A.G's letter No. 2772- 13 E/271-46 dt. 27/7/87
10	Calling for names for deputation/foreign services during ensuing year (F-No DAG(A)/13(509)99-2000)	Pr. AG/C&AG	15th June to C&AG (1st May Circular to be issued)	Hqrs. D.O. letters No.94-NGE/III/1494-93 DT. 25/8/93
11.	Relative seniority of direct recruits promotees in non-Gazetted cadre	Sr. DAG(a&c)	10th April	AG's order dated 25/01/95
12.	Observance of Anti-Terrorism day (F.No.Admn(Au)/G.L/Anti-	C&AG	1st Week of May	

	Terr. Day)			
13.	Training of auditors W.D. for attendance and items of work from training offices	Sr. AO(A) Sr.DAG(A)	Every week when training is in progress	AG's orders dated 16/2/96 no. Admn(Au) (Tr.9) Vol.II
Volume - II (Returns due to C&AG's Office)				
<u>Part-I :MONTHLY</u>				
1	Organisational chart regarding commercial Audit wing &AO/AAO posted in CAD (No.Admn(Au)/40/3(31)	CAG	5th of every month	CA No.155-Admn.- 9 14-68 dt 04/2/67
2	Staff position of Audit Officers &AAOs as on 1st of every month (Admn(Au)/3(i)	CAG	2nd working day of 1st week	No.1997-GE-II/182-84 dtd. 29/8/84
3	Monthly Returns of transfer/repartriation of staff on deputation to State Govt.	PAO/IAD	20th of each month	CAG/s O.O No.II/BRS/31 dtd. 21/12/92
4	Statement showing the sanctioned and staff in position (F. No.Admn (Au)/2(3)/MIP	CAG	10th of every month	No.86-87/BRS/268-80 dtd, 27/6/82
5	Prompt settlement of terminal claims of the retiring staff (No.Admn(Au)/ Settlement/benefits/ RTN)	CAG	10th of every month to sent in separate forms in respect of GOS/NGOS	Cir No.NGE/36/88/N I/25-88 dtd. 20/5/88 & 26/4/89
6	Information in respect of training undergone outside India, Seminars, Workshop, officials invited outside (Nil information need not be sent (F.No. Admn (Au)/Trg. /TRN)	CAG	5th of every month	O.O No.1740-08/M/130 86 dtd. 24/10/86
7.	Pending disciplinary cases in field offices	CAG	1 st week in every month	Circular No. 30-staff/ 201 letter no. 147-staff/(Disc)/44-2010 dated 17.08.2011

Section -I**Part-I****Quarterly**

1	Position of Civil Suits filed by serving/retired Govt. servants of IA&AD to GOI	CAG	1st week of April, July, October, January	CAG,s No.730/NGE-II/2975 Vol.II dt. 26/8/75
2	Review of cases of official who will be attaining the age of 50 /55 years	Sr.DAG (A&C)	5th of April July, Oct, Jan	Conf. No.1956-NGE-I-61-75A dtd. 27/9/78
3	Return in respect of pending arbitration cases (Nil return need not be sent)	CAG/Pr. AG/Sr. DAG(A&C)	15th of April July October January	CAG No.2209 NGE-II
4	Scheme of Voluntary retirement of Govt. Servants after 20 years of qualifying service	CAG	5th of April July October January	No.845 NGE-85 dtd. 26/3/79
5.	Return of Army Personnel serving in various ministry/Deptt (Nil report need not be sent)	CAG	15th of April July October, January	CAG's No.1423/3156 dtd. 12.2.57
6.	Return regarding actual expenditure on deputation/ delegation sent abroad (Nil return need not be sent)	CAG	20th of April July Oct. Jan	CAG's No.7205-GE-I/233-72 dtd. 15/9/72
7.	Statement showing the position of Civil suits/retired State Government employees or other persons not belonging to IA&AD	CAG	7th of April July, October, January	CAG's letter No.56/NGE-1986-No405/LC/PI/86 dtd. 18/7/86
8.	Complaints of retired officers/employees	CAG	15th of April July October, January	Hqrs. O.O No.996-NI/2688 dtd. 06/8/99 Cir No. 04/5/1989

9.	Transfer of surplus SOGE Passed Auditors to other offices (Admn.(Au)/14/(43) Vol. III	CAG	15th of April July October, January	CAG's letter No.0292- 192/3/18- 84/2905/III dtd. 18/9/84
10.	Quarterly report on achievement against targets	RTI/ICISA Noida	1st week of April, July, October, January	133- Trg./RTI/103-9 dtd. 05/6/92
11.	Quarterly return on distribution of staff in various cadre (File No.Admn(Au)/SS&MIP/Qtrly/ 02-03/	CAG	10th of April July October, January	No.2560- BRS/63-2000 kw
12.	Advance quarterly nominations to RTIs/RTCs	RTC	Last date 31st May, 31st Aug 30th Nov 28/29 Feb Qtr. 30/06, 30/9, 31/12, 31/3	Hqr. Letter No.100/Trg/Dir/2 6-2001 dtd. 14/2/02 No.96/Trg.Div. 26-01 dt. 13/2/02
13.	Report to RTI/TC on the impact of the training on the trainee.	RTC	15th of April July October, January	Hqrs. Letter No.87-Trg. Dn./22-98 dt. 13/2/02
14.	Quarterly Report of Sanctioned Strength & Men-in-position (File No.Admn(Au.)/SS & MIP/Qtrkt./09-10/Vol.I/	CAG	1 st of March, June,Sept, and Dec	Hqrs letter No. 1067/BRS/SS- PIP/Misc/09 dated 19.03.2009
15.	Quarterly Return on Engagement of Retired Personnel / Officials as Consultants.	CAG	10th of April, July, October, January	Hqrs. letter No.755-GE-II /64-2009 dated 12.06.2009
16.	Progress report of implementation of scheme of in- house training (No. Admn(Au)/RTI/Mumbai)	CAG	10th of April, July, October, January	No.210/In-House Trg. / 35-2012 dtd 03.09.2012.
17.	Status of Complaints	CAG	10th of April, July, October,	No. 614/Report(NR)/ 02-

			January	2012/16.08.2013
<u>Section -I</u>				
<u>Part-I</u>				
Half Yearly				
1	A report of cases where special C.L. has been granted during six month from Jan to June, July to Dec. (No.Admn(au)/6(2)/ Spl. C.L/H.Y/	CAG	10th of July January	CAG's No.1747-NGE-I/58-78 dt. 20/6/79
2	Statement showing the names of persons on deputation (a) Officers outside IA&AD as on 1st April/October (b) Position of Foreign service of officers abroad (C) Within IA&AD	CAG GE-II Sn./ NGE Sn	15th of July and January	CAG No.1333-BRs 159-67 27/2/69, 16/5/75, 25/2/76, 10/8/83
3	Disciplinary proceedings pending for over one year in r/o Gr.'B' Officers (Estt. A/ Gr.B/Disci. Proceeding)	CAG/BRs Sn.	15th July, January	CAG No.868 GE-I/23-83 dt 06/4/83
4	H.Y return on reservation of posts for physically handicapped persons in Group 'C' & 'D' (No.Admn(Au)/21-PH/RTN	CAG	15th of July and January	CAG No.2158 NGE-III 27-85 DT. 08/7/85
5	Information relating to telephone list etc of Gr'A' Officers	CAG	30th June & 31st Dec	No.4637 GE-I/79-86 dtd, 9/9/86 Revised No.3293- GE-I/159-875 dt. 22/6/88
6	HY return showing the names of officials who have been on Depu./F.S for Gr.'C' for the period exceeding 3 years.	CAG	15th January, July	Cir. No.31 NGE/86- No.2261 -N 03-6- 85 Vol. III dt. 23/7/86

7	Reservation of vacancies of ex-serviceman in Gr.'C' & 'D' posts under the central Govt. Scheme	CAG	15th of July, January	CAG'S No.158/N-III/59-863 dt. 22/5/66
8	Furnishing of H.y. return from 01/94	CAG	15th of July and January	CAG's NO.925-NGE/Jan/SO/94-III dt. 30/11/94
	(a) SOGE Passed staff awaiting promotion as regular S.Os	CAG	15th of July and January	CAG's No.925-NGE/Jan/SO/94-III dt. 30/11/94
	(b) Deptt. Exam passed staff awaiting promotion as Ars.			
9.	Statement showing the names of GO's /NGOs who are due for superannuation within 24 to 30 months (Admn(Au)/17(23)/Vol.II)	CAG (Copy to PAO/IAD A'bad)	31st July, January	No.5365-GE-I/215-93 dt. 22/8/84
10	Return on Court Cases, Vigilance cases & Disciplinary Cases (including Suspension cases in r/o SOs/AAOs/ AOs/SAOs of Commercial Wing.)	CA-I Sn. of CAG	15th July & 15th January (Indicating status as on 30th June & 31st December respectively.	As per Hqrs. Letter No. 1587/CA-I/ 63-2006 dtd. 20.11.2008
11	Half yearly statistical report regarding Group 'B' Officers Vigilance cases	CAG	10th of July, January	CAG's DO No. 42/9/ STAFF DISC II/2011, Dtd. 24.02.2011 (P.379/C)
12	Review of the cases of Group "B" Gazetted Officers of Commercial Cadre under 56(j) - regarding	CAG	05th July, and 05th January	CAG's Circular No. 84 to 125/CA-I/333-2006 Dtd.23.01.2013

13	Monitoring of Pending Compassionate Cases	CAG	10th April, and 10th Oct.	Cag's Circular No. 39/2015/CA-12-2015 dated 05.11.2015
14	Honorarium for imparting training to faculty members for specialised topics covered in In-house training (File No. Admn(Au)/Gnel/Orders/Hon.)	CAG	10th Oct. and 10th March every year	

Section -I

Part-II

Yearly

1	Gradation list	CAG	15th June	para 245 of MSO(A)
2	Scheme for Joint Consultative Machinery of Compulsory arbitration	CAG	15th Jan	CAG's No. 55-67 dtd. 21/1/67
3	Declaration of immovable property of IA&AS Officers	CAG/ Pr.AG	31st Jan.	No.142 GE-I/31-66 dt. 10/01/67 & Hq. letter No.687(A) 24-94 dt. 23/7/97
4	Compliance of requirement of clause (C) of rule (e) of CCS (RSA) rules forwarding list of office bearers of members of executive managing committee and annual accounts of association (F.No.Admn(Au)/14(28)	CAG	Before 1st July	CAGNo.13-95/NGE-101/68 dt. 10/7/68
5	Information regarding membership of recognised Association Union	CAG	28th Feb	C&AG No.44/NGE-I/75-86 dt. 18/3/76

6	Service sheets of audit office/Comml. showing particulars of service experience etc. (F. No.Admn(Au)/90/3(33)	CAG	31st Jan to start from 1st week of January	CAG-CA wing 906(A) 180-69 dt. 26/6/70 696-AI/44-74 dt. 01/8/76 No.207-4 142-98 dt. 04/12/98
7	Certificate of completion of writing CRs	CAG	24th December	CAG's cir. No.15-NGE/2010 No.283-NGE(disc.)/11.20 10 dtd 29.04.2009
8	Issue of certificate after completion of 25 years of service for IA&AS Officers	CAG	31st Jan	No.517 TA-I-204-83 dt. 8/3/84
9	Sanction for continuance of temporary posts of Sr. AO (File No.Admn(Au)/GO/Sanction/Vol.IV/	CAG	15th Jan	No.7919 NGE/82-49 dt. 27/11/69
10	Sanction for continuance of temporary posts of Hindi Officer (File No. Admn(Au.) /GO/ Sanction/ Vol.IV/	CAG	15th January	Hqrs. office letter No. 868 /Budget/21-97 dated 13.05.1998
11	Verification of claims of SC/ST certificate regarding Commercial Wing	PAG	1st week of April	CAG No.674-CA-I/108-82 10/4/86 Hqrs.office letter No.111 / CA-I/24-2002 /Vol.II dated 26.02.2009.
12	Annual statement in SC/ST/OBC Report-I & II showing the representation of SC/ST OBC in service Civil & Comml. (Two different reports to be sent to Hqrs)	CAG	27th February	Hqrs.Circular No. 15/NGE /2004 No.47/ NGE /App 2/ 2004/K.W dt. 10/2/04
13	Certificate regarding completion of training prescribed for SOG Exam/RA Exam in r/o candidates (F.NO.Estt(A)/	CAG	After SOGE is over	72 Exam 15/ 4/ 74 dt. 10/10/74

	14(26)Vol.II)			
14	Statistical information regarding S.O.G.E. Prelim test	CAG	After declaration of SOGE Prelim test	D.O. No.402-33/79 dt. 05/7/77
15	Statement showing the names and designation of Foreign/ International employees in the office for the period ending Feb. No demand certificate	Financial Advisor Estate Offices, New Delhi (Copy to CAG)	1st April	CAG No.103-12/55-66 dt.14/10/60
16	Information regarding posts sanctioned for Hindi work	CAG	15th April (Position as on 31st March)	CAG No.381-HA/ 31-94 dt. 19/9/95-1/C of Admn. Sn. Hindi File
17	Report about SO/AAO due for promotion as AO while on deputation to Hqrs. (F. No. DAG(A)/5(95)Vol.II	CAG	31st December	No.722 GE-I / Admn 38-82 dt. 20/2/85
18	Review of cases of Govt. Servant on attaining the age of 50/55 years on completion of 30 years of service & other premature retirement finalisation of annual report (F.No.Admn(Au)/ 16(Vol.)	CAG	10th August	Hqrs. Letter No.2639-N-3/76 86-II dt. 20/7/87
19	Limited Deptt. Competitive exams for matriculate Gr. 'D' staff for promotion as Clerk (No.Admn(Au)/ LDCE/SSC /Gr.D/Vol.I)	Pr.AG	End of Sept	No.959-Exam /160-86/dtd 26/8/87 Cir. No. 19 dt. 01/9/87 (P 69/C)
20	Fresh probationers Comml. SO Deptt. exam to be held in April/May Information of candidates appeared in the exam (Admn(Au)/SOGE/ 2-87/	CAG	28th February	No.1277 Exam /7-87 dated 21/1/87

21	Annual report on sports quota-appointment in Annexure'C' (F. No.Admn(Au)/60/ Sports quota)	CAG	15th January	NGE Cir No.NGE 21/1989 No.10/9- NGE-36-88 Vol. V dt. 31/3/89
22	Appeal memorials petition addressed to CAG but withheld by A.G	CAG	15th April	No.70/NGE/ Div dt. 01/3/94
23	Vigilance cases complaints against Non-Gazetted staff (Estt(A)/50/15)	CAG	15th January	Secret Hqrs. letter 10392 /GE-I/ 334-72 dt. 18/12/73
24	Inspection report on maintenance of roster in the direct recruitment cadre	CAG	15th April	Hqrs. Letter No. 2497-No.III dt. 01/10/83 Cir. No.60 dt 01/9/83
25	Annual information to GOI in r/o in service training to SC/ST Candidates (No.Admn (Au)/SC/ST)	GOI (Copy to Hqrs. office)	15th February	Hqrs. Letter No.1705/ NGE /App./ 60-95 dt. 22/1/95
26	Annual Report in proforma PWD-I & II regarding representation of persons with disabilities in service and Comml. Also.	CAG	15th February	Hqrs. Cir. No. 41/NGE/2003 dt. 25/11/03
27	Annual returns in CCS (Conduct)Rules for sexual harassment of working women	CAG	2nd week of April	Hqrs. Cir. No.09-Staff(Disc.-I)17-2015 dtd. 31.03.2015
28	Annual return regarding preparation of promotion panels in respect of all cadres	CAG	10th April	Hqrs. Letter Cir No.NGE /23/2000 No. 393 - NGE/ (APP)/12-2000 dt. 26/4/2000, Pag orders 03/02/16

29	Annual Return regarding utilisation of No. of vacancies reserved and filled by ex-serviceman for the period ending 31st December - every year	CAG	31st January every year	Hqrs. E-mail Cir. No.NGE/31/2000 vide letter 783- NGE /App/ 69-2000 dt. 24/7/2000
30	Annual return regarding monitoring of recruitment of minority communities	CAG	20th April of every year	Circular no. 14 staff wing/2013 no. 851 staffIII/71-2013/vol.I dtd 31.05.13
31	Recommendation of Department related Parliamentary Standing Committee on Compassionate Appointment	CAG	30th April	No.86-Staff(Entt.)9Rule/12-2014 dtd. 09.06.2014
32	RTI information	CIC	March, June, Sept. and Dec.	

Section II

Part-II

Return due to other offices

1	Consolidated half yearly report of Hindi Teaching scheme	The officer in overall charge H.Ts and copy to CAG's office	15th April & Oct	CAG No.935-HA/11-13 dt. 30/7/83 & No.210-3411/1867 I dt. 01/5/86
2	Gender Perspective Plan - 2007-2012	CAG	For the period ending 30th September, due date is 31st October and for the period ending 31st March, due	Hqrs. Circular No.8-NGE/2007 No.239-NGE(Disc.)/39/2007 dated 10th April, 2007

			date is 30th April.	
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ANNEXURE 3.1

TRANSFER POSTING POLICY

In pursuance of Headquarters Office Circular No.1–Staff Wing/2014, No. 10-Staff (App-II) 63-2013 dated 06.01.2014, a Transfer-Posting policy was formulated in this office with effect from 28th February 2014. Further, amendments are hereunder made in the Transfer Posting Policy and the modified Policy effective from the date of order is as under:

[A] TRANSFER-POSTING BOARDS

There are four Transfer Posting Boards in this office. The composition and jurisdiction of the Boards is as under:

1. Transfer-Posting Board for inter-office transfer of Group-B Gazetted staff among three offices i.e. office of the Pr. AG (E&RSA), Ahmedabad, office of the AG (G&SSA), Rajkot and office of the PDA (Central), Ahmedabad.

Pr. AG (E&RSA), Ahmedabad is cadre controlling authority in respect of all Group-B Gazetted officers deployed in the three audit offices. For the purpose of their transfer/posting, the Transfer Posting Board will consist of the following officers:

- [i] Sr. DAG / DAG (Admn), office of the Pr. AG (E&RSA), Ahmedabad
- [ii] Director / Dy. Director (Admn), office of the PDA (Central), Ahmedabad
- [iii] Sr. DAG / DAG (Admn), office of the AG (G&SSA), Rajkot

Senior most amongst [i], [ii] & [iii] will be the chairperson.

Pr. AG (E&RSA), Ahmedabad will be the accepting authority.

The officials will be posted to a particular office by the Board.

2. Transfer-Posting Board for inter-office transfer of Group-B & Group-C staff between the office of the Pr. AG (E&RSA), Ahmedabad and office of the PDA (Central), Ahmedabad.

Pr. AG (E&RSA), Ahmedabad is the cadre controlling authority for all the Group-B & Group-C officials posted in the office of the Pr. AG (E&RSA), Ahmedabad and office of the PDA (Central), Ahmedabad. For the purpose of their transfer-posting, the Transfer Posting Board will consist of the following officers:

- [i] Sr. DAG / DAG (Admn), office of the Pr. AG (E&RSA), Ahmedabad
- [ii] Director / Dy. Director (Admn), office of the PDA (Central), Ahmedabad
- [iii] One Sr. DAG / DAG nominated by the Pr. AG (E&RSA), Ahmedabad

Senior most amongst [i], [ii] & [iii] will be the chairperson.

Pr. AG (E&RSA), Ahmedabad will be the accepting authority.

The officials will be posted to a particular office by the Board.

3. Transfer-Posting Board for intra-office transfer and posting of the Group-B (Gazetted) staff in the office of the Pr. AG (E&RSA), Ahmedabad

- [i] Sr. DAG / DAG (Admn), office of the Pr. AG (E&RSA), Ahmedabad
- [ii] One Group Officer nominated by Pr. AG (E&RSA), Ahmedabad
- [iii] Sr. AO / AO (Admn), office of the Pr. AG (E&RSA), Ahmedabad

Senior most between [i] and [ii] will be the chairperson.

Pr. AG (E&RSA), Ahmedabad will be the accepting authority.
The officials will be posted to a particular Group by the Board.

4. Transfer-Posting Board for intra-office transfer and posting of Group-B (Non Gazetted) & Group-C staff in the office of the Pr. AG (E&RSA), Ahmedabad

[i] Sr. AO / AO (Admn), office of the Pr. AG (E&RSA), Ahmedabad

[ii] One Sr. AO / AO nominated by Pr. AG (E&RSA), Ahmedabad

[iii] One Sr. AO / AO nominated by Pr. AG (E&RSA), Ahmedabad

Sr. AO / AO (GOM) will be a special invitee to the Board.

Senior most amongst [i], [ii] & [iii] will be the chairperson.

Sr. DAG / DAG (Admn), office of the Pr. AG (E&RSA), Ahmedabad will be the accepting authority.

The officials will be posted to a particular Group by the Board.

[B] GENERAL GUIDELINES

1. Once posted to the Group, the transfers of all Group-B (Non gazetted) & Group-C officials within a Group in the office of the Pr. AG (E&RSA) Ahmedabad will be undertaken by the concerned Group Officer. Intra-group posting of Group-B (Gazetted) officials will be decided by the concerned Group Officer only with the approval of the Pr. AG (E&RSA), Ahmedabad. Rotation of all Group-B & Group-C staff between field and headquarters of the same wing will be dealt with by the concerned Group Officer.
2. Female officials in the office of the Pr. AG (E&RSA), Ahmedabad may request for posting at headquarters. They would be accommodated in headquarters subject to administrative convenience.
3. The Group-B & Group-C staff shall not be transferred from a particular post/wing before the lapse of a minimum period of two years except with the approval of the accepting authority (Pr. AG / Sr. DAG / DAG).
4. The meetings of the Intra-office Transfer Posting Boards will be held as and when necessary to consider allocation/transfer/rotation of staff.
5. The meetings of Inter-office Transfer Board will be held as and when necessary.
6. The requests of officials for posting from field to Headquarters or *vice-versa* in the office of the Pr. AG (E&RSA), Ahmedabad in respect of Group-B (Non Gazetted) & Group-C officials will be dealt with by the concerned Group Officers at their own level. Such requests in respect of Group-B gazetted officials of that wing will be decided by the concerned Group Officer with the approval of the Pr. AG (E&RSA), Ahmedabad.
7. Posting of officials to and from all the RAOs in the office of the Pr. AG (E&RSA), Ahmedabad will be undertaken by the Transfer Board for the respective cadre.
8. Once the transfer orders are issued, the officials must be relieved within a week from the date of order. The exceptions, if any, can be allowed only

with the approval of the accepting authority.

9. No officials in the office of the Pr. AG (E&RSA), Ahmedabad should be kept in the same wing for a period exceeding five years, except in exceptional circumstances and with the specific orders of Pr. AG (E&RSA), Ahmedabad.
10. As regards posting of Group-B gazetted officers, Ahmedabad based officials will be posted to audit offices in Ahmedabad and Rajkot based officials will be posted to the audit offices at Rajkot to the extent possible keeping in view the vacancy position in respect of offices and administrative convenience.
11. The Transfer Posting Board No. 2 will meet in the month of January/February every year to consider the rotation of officials between the office of the Pr. AG (E&RSA), Ahmedabad and office of the PDA (Central), Ahmedabad.
12. The duration of a Board will normally be one year from the date of its constitution, after which fresh nominations to the board may be made. Nomination of members of a Board will be reviewed on change of incumbency of the members of a Board or change in the incumbency of the accepting authority.
13. This transfer policy will come into effect from the date of issue of this order.
(Pr. AG (E&RSA), Ahmedabad's order dated 25.01.2016)

ANNEXURE-8.1

TIME SCHEDULE FOR PREPARATION/COMPLETION OF APAR

(Reporting year- Financial year)

Sl. No.	Activity	Due Date
1.	Distribution of blank APAR forms to all concerned (i.e. to officer to be reported upon where self appraisal has to be given and to reporting officer where self appraisal is not be given)	31 st March (This may be completed even a week earlier).
2.	Submission of self appraisal to reporting officer by officer to be reported upon (where applicable)	15 th April
3.	Submission of report by reporting officer to reviewing officer	30 th June
4.	Report to be completed by Reviewing officer and to be sent to Administration or CR Section/Cell or accepting authority, Wherever provided	31 st July
5.	Appraisal by accepting authority, wherever provided	31 st August
6.	Disclosure to the officer reported upon where there is no accepting authority Disclosure to the officer reported upon where there is accepting authority	01 st September 15 th September
7.	Receipt of representation, if any, on APAR	15 days from the date of receipt of communication
8.	Forwarding of representation to the competent authority Where there is no accepting authority for APAR Where there is accepting authority for APAR	21 st September 06 th October
9.	Disposal of representation by the competent authority	Within one month from the date of receipt of representation
10.	Communication of the decision of the competent authority on the representation by APAR Cell	15 th November
11.	End of entire process, after which APAR will be finally taken on record	30 th November

ANNEXURE-12.1

[Rule 3(1)]

Return of Assets and Liabilities on First Appointment or as on the 31st March, 20.....* (Under Sec 44 of the Lokpal and Lokayuktas Act, 2013.) •

1. Name of the Public servant in full

(in block letters)

2.(a) Present public position held

(Designation, name and address

of organisation)

(b) Service to which belongs

(if applicable)

DECLARATION:

I hereby declare that the return enclosed namely, Forms I to IV are complete, true and correct to the best of my knowledge and belief, in respect of information due to be furnished by me under the provisions of section 44 of the Lokpal and Lokayuktas Act, 2013.

DATE

SIGNATURE

* In case of first appointment please indicate date of appointment.

Note 1. This return shall contain particulars of all assets and liabilities of the public servant either in his/her own name or in the name of any other person. The return should include details in respect of assets/ liabilities of spouse and dependent children as provided in Section 44 (2) of the Lokpal and Lokayuktas Act, 2013.

(Section 44(2):A public servant shall, within a period of thirty days from the date on which he makes and subscribes an oath or affirmation to enter upon his office, furnish to the competent authority the information relating to—

(a) the assets of which he, his spouse and his dependent children are, jointly or severally, owners or beneficiaries;

(b) his liabilities and that of his spouse and his dependent children.)

Note 2. If a public servant is a member of Hindu Undivided Family with Coparcenary rights in the properties of the family either as a 'Karta' or as a member, he should indicate in the return in Form No. III the value of his share in such property and where it is not possible to indicate the exact value of such share, its approximate value. Suitable explanatory notes may be added wherever necessary.

Note 3:— "dependent children" means sons and daughters who have no separate means of earning and are wholly dependent on the public servant for their livelihood (Explanation below Section 44(3) of Lokpal and Lokayuktas Act, 2013)

ANNEXURE-12.2

[Rule 3(1)]

FORM No. I

Details of Public Servant, his/ her spouse and dependent children

SL No.		Name	Public Position held, if any	Whether return being filed by him/her, separately
1	Self			
2	Spouse			
3	Dependent-1			
4	Dependent-2			
5.*	Dependent-3			

* Add more rows, if necessary.

DATE

SIGNATURE

"FORM No. II"

STATEMENT OF MOVABLE PROPERTY ON FIRST APPOINTMENT OR AS ON THE 31ST MARCH, 20...

(Use separate sheets for self, spouse and each dependent child.)

Name of public servant/spouse/dependent child:

SL No.	DESCRIPTION	REMARKS, IF ANY
(i)*	Cash and bank balance:	
(ii)**	Insurance (premium paid) :	
	Fixed /Recurring Deposit(s) :	
	Shares/Bonds :	
	Mutual Fund(s) :	
	Pension Scheme/Provident Fund	
	Other investments, if any :	
(iii)	Personal loans/advance given to any person or entity including firm, company, trust, etc. and other receivables from debtors and the amount (exceeding two months basic pay or Rupees one lakh, as the case may be):	
(iv)	Motor Vehicles (Details of Make, registration number, year of purchase and amount paid):	
(v)	Jewellery [Give details of approximate weight (plus or minus 10 gms in respect of gold and precious stones; plus or minus 100 gms in respect of silver).]	
	Gold:	
	Silver:	

	Precious metals and precious stones:	
	Composite items: (indicate approximate value)***	
(vi)	<p>Any other assets [Give details of movable assets not covered in (i) to (v) above]</p> <p>(a) Furniture</p> <p>(b) Fixtures</p> <p>(c) Antiques</p> <p>(d) Paintings</p> <p>(e) Electronic equipments</p> <p>(f) Others</p> <p>[Indicate the details of an asset, only if the total current value of any particular asset in any particular category (e.g. furniture, fixtures, electronic equipments, etc.) exceeds two months' basic pay or Rs. 1.00 lakh, as the case may be.]</p>	

DATE

SIGNATURE

* Details of deposits in the foreign Bank(s) to be given separately.

** Investments above Rs. 2 lakhs to be reported individually. Investments below Rs2 lakhs may be reported together.

*** Value indicated in the first return need not be revised in subsequent returns as long as no new composite item had been acquired or no existing items had been disposed of, during the relevant year.";

FORM NO. III

Statement of immovable property on first appointment or as on the 31st March 20

(e.g. Lands, House, Shops, Other Buildings, etc.)

(Held by Public Servant, his/her spouse and dependent children)

Sl. No	Description of property (Land/House/Flat/Shop/Industrial etc.)	Precise location (Name of District, Division, Taluk and village in which the property is situated and also its distinctive number, etc.)	Area of land (in case of land and buildings)	Nature of land in case of landed property	Extent of interest	If not in name of public servant, state in whose name held and his/her relationship, if any to the public servant	Date of acquisition	How acquired (whether by purchase, mortgage, lease, inheritance, gift or otherwise) and name with details of person/persons from whom acquired (address and connection of the Government servant, if any, with the person/ persons concerned) (please see Note 1 below) and cost of acquisition	Present value of the property (if exact value not known, approx value may be indicated)	Total annual income from the property	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

DATE

SIGNATURE

Note (1) for purpose of column 9, the term “lease” would mean a lease of immovable property from year to year or for any term exceeding one year or reserving a yearly rent. Where , however, the lease of immovable property is obtained from a person having official dealings with the Government servant , such a lease should be shown in this column irrespective of the term of the lease , whether it is short term or long term , and the periodically of the payment of rent.

FORM No. IV

STATEMENT OF DEBTS AND OTHER LIABILITIES ON FIRST APPOINTMENT OR AS ON 31ST MARCH, 20.....

Details of Public Servant, his/ her spouse and dependent children

SL No.	Debtor (Self/ Spouse or Dependent children)	Name and address of Creditor	Nature of debt/ liability and amount	Remarks
1	2	3	4	5

DATE

SIGNATURE

Note 1: Individual items of loans not exceeding two months basic pay (where applicable) and Rs. 1.00 lakh in other cases need not be included.

Note 2. The statement should include various loans and advances (exceeding the value in Note 1) taken from banks, companies, financial institutions, Central/State Government and from individuals."

Annexure 13.1

Name of Organisation	Name of the Examination	Standard of Hindi to which recognized by the Government
Hindi Sahitya Sammelan Allahabad	Prathma Madhyama (Bisharad) Uttama (Sahitya Ratan)	Matric B.A. Higher than B.A. but not equivalent to M.A.
Prayaga, Mahila Vidyapith, Allahabad	Vidushi Saraswati	Inter B.A.
Hindi Vidyapith Deoghar	Praveshika Sahitya Bhushan Sahitya Lankar	Matric Inter B.A.
Assam Rashtra Prachar Samiti, Gauhati	Prabodh Visharad	Matric Inter
Travancore Hindi Prachar Sabha, Trivandrum	Praveshh Bhooshan	Matric Inter
Hindi Prachar Sabha, Hyderabad	Visharad Bhusan Vidwan	Matric Inter B.A.
Akhil Bhartiya Hindi Parished, Agra	Parangat	B.A.
Rashtrabhasha Prachar Samiti Vardha	Parichaya Kovid Ratna	Matric Inter B.A.
Manipur Hindi Parishad, Imphal	Prabodh Visharad	Matric Inter
Bombay Hindi Vidyapith, Bombay	Uttama Bhasharatna Sahitya Sudakar	Matric Inter B.A.
Maharashtra Rashtrabhasha Sabha, Poona	Prabodh Praveen	Matric Inter

	Pandit	B.A.
Mysore Hindi Prachar Parishad Bangalore	Pravesh Uttama Ratna	Matric Inter B.A.
Gujarat Vidyapith Ahmedabad	Tisari Vinit Sevak	Matric Inter B.A.
Dakshin Bharat Hindi Prachar Sabha, Madras	Praveshika Visharad Praveen	Matric Inter B.A.
Hindustani Prachar Sabha Bombay	Kabil Vidan	Matric Inter
Mysore Hindi Prachar Parishad, Bangalore	Subodh Prathmik	Praveen (Middle Standard) Prabodh (Primary Standard)
Maharashtra Rashtrabhasha	Subodh Praveshika	Praveen (Middle Standard) Prabodh (Primary Standard)
Hindi Prachar Sabha	Uttama	Praveen (Middle Standard)

Note:- Under Government of India, Ministry of Home Affairs O.M.No.14034/2/75/OL (D) dated 12th May, 1976, Hindi 'Pravesh' and Hindi 'Parichaya' courses run by the Central Hindi Directorate have been recognized as equivalent to 'PRAVEEN' and 'PRAGYA' courses respectively conducted by the Central Hindi Directors.

(C.A.G's endorsement No.858-HA/43.87 dated 28th December, 1987)

ANNEXURE 13.2

- (i) The non-gazetted officers attending Hindi/Hindi Typewriting or Hindi Stenography courses should be granted actual bus/train/Rail or other public transport fare charge between the office and the training centre if they actually travel more than one mile (1.6.Kilometre) by bus/train/rail.
- (ii) The trainees will claim the conveyance charges by the shortest route and by the cheapest mode of conveyance available.
- (iii)The fare of the cheapest mode of conveyance should be allowed where no bus/train/rail facility is available i.e. two trainees may hire a rikshaw jointly or four trainees may hire a tonga (whichever is cheapest) and they can claim the proportionate charges at the rates fixed by the local authorities.
- (iv)The trainees who proceed direct from their residences to the training centres before going to their offices as the starting time of their classes and offices is the same and after having attended the classes return to their residence without going back to their offices as the time of closing of the classes and the closing of their offices happens to be the same or little later than the time of closing their offices, shall be allowed the fare from the residence to training centre and back if the place of duty is not situated on the way to training centre/ residence and the distance between centre/ residence and the distance between the residence and training centre exceeds one mile.
- (v) The gazetted officers of the Central Government attending Hindi classes under the Hindi Teaching Scheme are allowed reimbursement of the conveyance. Such an admissibility will be applicable to the gazetted Stenographers, private secretaries qualified in English Stenography, (Sr. P. A.' s and Sr. Gr. Officers of the CSS or with whatever designation they are known in other Central Government) will be allowed reimbursement of conveyance expenses. It will be limited to the reimbursement of actual bus/train/tram fare or in case where there is no such service available; the fare admissible will be that for a single seat in the cheapest form of transport available locally. The gazetted Stenographers who are in receipt of conveyance allowance of any kind shall not be entitled to any such reimbursement.
- (vi)The use of staff car/Government transport wherever available is also permitted for the above mentioned officers provided those can be spared to enable them to attend the Hindi Stenography classes. The office may pay these charges from their contingencies on the basis of a certificate obtained by the trainees from the instructor in charge of the centre.

(G.O.I., O.M.No. 11016/16/88-OL (D) dated/Circular 9/8 received under C.A.G.'s endorsement No.421/HA-43-87 dated 14th June, 1989.)

ANNEXURE 15.1

Deed changing Name/Surname

By this deed, I the undersigned _____ (new name) _____ lately called

(Old name) _____ employed as

(former name) _____ (Designation of the post held at the
time by the Government servant) at _____ (place where employed in the
Ministry/Department of the Government) _____ do hereby

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

2) For the purpose of evidencing such determination I declare that I shall at all
times hereafter in all records, deeds and writings, and in all proceedings, dealing and
transactions private as well as public and upon all occasions whatsoever use and sign the
name of _____ as my name in place and in substitution of my former
name of _____.

3) Expressly authorise and request all persons at all times hereafter the designate
and address me by such assumed name of _____ accordingly
_____ and affixed.

In witness whereof I have hereupon to subscribe name of _____ and
_____ and affix my seal this _____ day of _____ signed and delivered by the
_____ above named _____ formerly _____ in the
presence of

Witness 1 : _____

Witness 2 : _____