

**OFFICE OF THE
ACCOUNTANT GENERAL (AUDIT)
MANIPUR**

RECORD MANUAL

**FIRST EDITION
2014**

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PREFACE

This Manual is compiled under the provisions of Paragraph 54 of the Comptroller and Auditor General of India's Manual of Standing Orders (Administrative), Vol. I. It embodies Rules and allied matters relating to the functions of the Record Section.

The Rules and instructions contained in this Manual are supplementary to the general rules and orders contained in statutory books, codes etc. issued by the Government of India and the Comptroller & Auditor General of India and should not be regarded as superceding or replacing those rules and orders. Besides this manual should not be quoted as authority in any of the correspondences outside the office.

Record Section will be responsible for keeping the Manual up to date and for ensuring that all orders and circumstances affecting any changes in the manual are suitably incorporated in the Manual with due care and with promptitude. Any suggestion either in the nature of amendments to or of rectification of omission or errors in the Manual should be brought to the notice of the Accountant General (Audit) for effecting the requisite updations.

Place: - Imphal

Date: - 10/07/2019

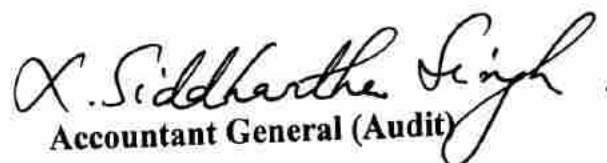

Accountant General (Audit)
Manipur, Imphal

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CHAPTER-1

GENERAL CONSTITUTION

1.1 Constitution

The main functions of the Record Section under the immediate control of an Assistant Audit Officer are:-

- (i) Receipt, registration (where necessary) and distribution of correspondence, returns, etc to the sections concerned.
- (ii) Copying, examination (except where expressly stated otherwise) and despatch of all outward correspondences.
- (iii) Purchase, custody and maintenance of the accounts of stamps.
- (iv) Purchase, distribution and maintenance of accounts of furniture and other dead stock and articles of stationery.
- (v) Stocking distributions and maintenance of accounts of stationery and standard and special forms.
- (vi) Maintenance of general cleanliness of office rooms, office compound, office furniture, etc. and maintenance of the garden.
- (vii) Matters, relating to telephones, electricity, water supply, heating arrangement, staff car and other allied subjects.
- (viii) General control over the MTS.
- (ix) Purchase and supply of livery.
- (x) Take part in arrangement for all Departmental Examinations.
- (xi) Purchase, stocking, distribution and maintenance of accounts of codes, Manuals and other publications, newspapers and correction slips thereto.
- (xii) Upkeep of office library and books of reference in the room of the Accountant General and other Gazetted Officers including other records pertaining to use.
- (xiii) Purchase, upkeep, maintenance and distribution of type writers, photo-copier, duplicating machine, telex machine, etc.
- (xiv) Maintenance of Records not required for current use and periodical destruction of time expired records.
- (xv) Maintenance of Register of Valuables.
- (xvi) Maintenance of Register of Correction slips relating to the Manual of Record Section.
- (xvii) Take part in preparation of annual budget on office expenses and miscellaneous items.
- (xviii) Take part in security arrangements for the office building.

1.2. Allotment of main functions of Record Section and Welfare Section.

The works pertaining to Record Section and Welfare Section are as follows:-

A. Record

- (i) Forms group.
- (ii) Library group.
- (iii) Furniture.
- (iv) Stationery.
- (v) Livery.
- (vi) Miscellaneous purchases.

- (vii) Telephones/Electricity/Water Supply.
- (viii) Works pertaining to MTS Government servants.
- (ix) Heating arrangements.
- (x) Staff Car use and upkeep.
- (xi) Record management old record.
- (xii) Arrangement for all departmental examinations, meetings, seminars, workshops, etc.
- (xiii) Participation on preparation of annual budget on office expenses and miscellaneous contingent expenditure
- (xiv) Inward Dak.
- (xv) Outward Dak.
- (xvi) Purchase, custody and maintenance of service Postage Stamps.
- (xvii) Payment of telegraph/telex bills.
- (xviii) Maintenance of register of valuables.

Detailed distribution of work among the Sr. Auditors, DEO, comparers, etc. and additions and alterations thereto are made by the concerned A.A.O under approval of the Deputy Accountant General (Admn.).

B Welfare Section

- (i) Staff welfare
- (ii) House-keeping, Watch and ward and other security arrangement.
- (iii) Recreational, Cultural and community activities

1.3. Duties of Assistant Audit Officer of Record Sections

(a) One Assistant Audit Officer has been put in overall charge of the Record section. The Assistant Audit Officer of the Record Section is responsible for smooth and proper working of the section in accordance with the office procedure Manuals, as well as for the general cleanliness and supply of necessities.

(b) All proposals for incurring contingent expenditure are initiated by the (Record) Section. Assistant Audit officer, Record is responsible to see that double payments do not occur in respect of claims on the office. All contingent bills are passed by the A.O.(Establishment) on the strength of the sanction accorded by the Accountant General/Dy. Accountant General (Admn.) and Cashier makes the payment accordingly. A.A.O. is also responsible for:-

- (i) Supervision over the work of Driver of Staff car, Assistant Care-taker, MTS .
 - (ii) Checking the contents of package of stationery articles/forms received from the Controller of Printing and Stationery.
 - (iii) Seeing that there is no wastage of electricity and water that the office is kept neat and clean.
 - (iv) Maintenance of records not required for current use and periodical destruction of time-expired records (He is assisted by one Senior Auditor exclusively for this purpose).
 - (v) Other supervisory works of the Records Section.
- (C) Assistant Audit Officer of Record section is to be assisted by two Senior Auditors for smooth function of Receipt and Despatch Group of Record Section. A.A.O./ Record must also ensure that:-
- (i) All inward letters, etc. reach the section concerned with the great expedition and the Dak are circulated properly.
 - (ii) All outward letters, documents, etc. typed or otherwise received are despatched properly.
 - (iii) The accounts of stamps are maintained properly.
 - (iv) The inward letters are properly received and distributed properly.

1.4. Duties of Stenographer:

There is 1 stenographer viz. one Sr. Personal Assistant attached to the Accountant General (Audit). The stenographer attached to the Accountant General maintains a diary register of Demi-official letters, confidential letters and Comptroller and Auditor General's letters addressed to the Accountant General. The stenographer is also expected to type the fair copies of letters, etc. dictated by officers to whom they are attached, or who may call them for work.

[Authority: CAG's letter No. 1095BRS/143-87, dated 10-3-89 at P/110c-Estt. I/Audit/Sanction/1-4/84-87/88-89]

1.5. Duties of Care-taker/Assistant Care-taker

The duties of the Care-taker/Assistant Care-taker will be as follows:-

- (i) He will keep a general watch and control over the entire watch and ward staff off this office. He will see that the watchers are performing their duties punctually and regularly, according to the approved roster prepared by the Record- Section. In case a watcher remains absent on any duty he should arrange for his substitute.
- (ii) He will ensure that the watches deputed at the entrance of the office Building do not allow any unwarranted or unauthorised person to enter the office premises.
- (iii) He will be in charge of the fire fighting arrangement and ensure that necessary and adequate fire fighting equipments are provided in the buildings and that those are always in working orders and are got tested and refilled periodically (every six months in the first week of April and October). He will also see that the fire buckets are always kept filled with water. Care-taker will submit a report about the satisfactory conditions of the fire fighting arrangement to Deputy Accountant General (Admn.) once in three months through Audit Officer (Establishment) in the first week of January, April July and October. The submission of the reports will be watched through the Calendar of Returns of Record- Section. In case of an outbreak of fire he will start the initial extinguishing operations and at

once ring up or take necessary steps to inform the Fire Brigade, Police Station, Accountant General, DAG/Admn, Audit Officer (Establishment).

In case it happens beyond the duty hours of the Care-taker, the MTS on duty who is assigned the task of a watcher should inform the Fire Brigade, Police Station, A.G. (Au), DAG/Admn over the phone.

(iv) He will supervise the work of MTS who is assigned the work of a sweeper and will be responsible for proper sanitation, neatness and cleanliness of office premises.

(v) He will make surprise visits to the office building at night to see that the MTS on duty who is assigned the task of a watcher is performing their duties conscientiously and honestly, that the watch and ward arrangements are adequate and that there is no danger to the building, the records or any other property.

(vi) He will supervise the work of the MTS working as malis, and will ensure that they perform their duties punctually and earnestly and take keen interest in the proper upkeep and maintenance of the office lawns and gardens. He will also ensure that the flowers in the flower vases in the room, specified by Audit Officer (Establishment), changed by the MTS working as malis regularly.

(vii) He will receive any urgent official message, etc. (including e-mails, telephonic calls) beyond office hours and on Saturdays/Sundays. Holidays and arrange to send/communicate the same to the officers concerned without delay through MTS staff. A record of telephonic message should be kept.

(viii) In case of any emergency, the Care-taker will contact the A.G. or DAG/Admn or A.O. (Establishment) immediately and report the matter to them.

(ix) The duty hours of the Care-taker will be as follows:-

From 8-30 a.m. to 1 p.m.

From 2-30 a.m. to 7 p.m.

on all days.

The surprise or normal night/day rounds will be in addition to the above duty hours.

The Care-taker will maintain the Attendance Register for the following categories of staff and submit to the Assistant Audit Officer in-charge of Record-Section at 9.30 A.M. every morning.

1 MTS working as Watchers.

2 MTS working as Malis.

3 MTS working as Sweepers.

He will also be responsible for attendance of peons, subject to specific instructions issued from time to time.

(x) He will keep a general watch over the condition of the building of the office including the fittings relating to water supply, lighting, etc. and will report to Assistant Audit Officer (Records) any repair necessary to any of the buildings so that the same may be arranged immediately.

(xi) He will be responsible for hoisting etc., of the National Flag in front of the Office building daily.

(xii) He will obtain the torch-cells, whistles and the wooden battons from Record-section and distribute them to all the MTS working as watchers and will also periodically conduct physical verification thereof. He will submit a report on the 1st day of every month to Audit Officer (Estt) about proper supply of torch-cells, battons and whistles, etc. to watchers. The report should be submitted to DAG/Admn quarterly in the month of January, April, July and October. The submission of the report will be watched by Calendar of Returns of Record-Section.

1.6 Duties of Multi Tasking Staff

1.6.1 Duties of MTS working as Watchers

The duties of MTS working as watchers are broadly as follows:-

- (a) General watch of the office buildings as a whole including night watch.
- (b) To guard against any unwarranted or unauthorised entry into the office premises.

(c) To see that no official documents or records are removed without the written permission of a Gazetted Officer.

(d) To receive urgent official messages, etc. (including telephonic calls) beyond office hours and on Sundays and Holidays on behalf of the Care-taker and arranger to send/ communicate them to the proper officer without delay.

(e) To open the rooms on every working day at 9.00 A.M. sharp in the presence of the respective sectional peons. To close the doors and windows, switch off the lights and heater and lock up the rooms immediately after the office closes. It is also his responsibility to have the rooms properly swept every morning by the sweeper.

To start the initial extinguishing measures under the guidance of the Care-taker in case of fire and to inform the officer concerned in the absence of the care taker/Asst. care taker. The watches' duty hours will be regulated by a roster, prepared, monthly by the Record-Section.

1.6.2 MTS performing the task of Selection Grade Duftries

The duties of the MTS performing the task of Selection Grade Duftries should be broadly as under:-

- (i) Seeing that stationery racks of Gazetted Officers are adequately filled with forms, flag slips, etc.
- (ii) Opening of important dak before the head of the office;
- (iii) Stitching of files, closing of bags and sealing of parcels, bags and letters of an important/confidential nature etc.
- (iv) Attending to Gazetted Officers and looking after the general requirements of the office; and
- (v) Attending to any other item of the normal work of MTS working as a duftry which the A.A.O of the Record Section may require him to do.

(Authority-C and AG's letter No. 1306-NGE. III/70-79 dt. 14-7-70/ Dy. No. CAG-899/Co-ord/CAG/105 of 1970-71.)

1.6.3 MTS working as Duftries

The MTS working as Duftries will assist the MTS working as a Selection Grade Duftries and discharge such other normal duties of MTS who is assigned the task of Duftries as may be entrusted to them by the A.A.O of Record Section from time to time.

1.6.4 MTS who are assigned the work of Peons:

(i) MTS who is assigned the task of Peons must attend immediately to all calls from the officers or section to whom or to which they are attached, dust the furniture and records regularly, supply drinking water, etc. whenever called upon to do so. Such MTS working as Peons attached to Sections should not leave Office without permission until the last Auditor in the section leaves office. Before leaving office every evening the sectional MTS working as peons should get the doors of the rooms, for which they are responsible, locked up by the MTS working as Watcher. The Sectional MTS working as peons should attend office at 8-45 a.m. and have the respective rooms opened by the MTS working as watcher in their presence. The AAO, Record and Audit Officers-in-charge of Establishment Section should pay surprised visit and see that these orders are strictly carried out.

(ii) It has been decided by the Government of India that in future small additional duties should be performed by the peons without any claim for any extra remuneration.

(G.I. Ministry of Finance office Memorandum No. D 1112/EG 1/48 dated 15th April, 1948 T.M. Bundl. No. 130 of 1947-48).

1.6.5 MTS working as Peons of Gazetted Officers:

MTS working as Peons attached to Gazetted Officers are responsible for the cleanliness of the rooms to which they are attached. They should get the doors of the rooms locked up every evening by the MTS working as watchers before they leave office and ensure next morning, after the rooms are

opened in their presence by the MTS working as watchers that nothing is lost or has been tampered with.

1.6.6 MTS working as Sweepers

The MTS working as sweepers should come to office at 7 a.m. and remain till 11 a.m. and should be present again from 4 to 6 p.m.

NOTE-1 The MTS working as sweepers employed in dusting the office should thoroughly understand that if the office is not found clean they will be penalised. The Care-taker will supervise the work of the MTS working as sweepers and submit to the Sr. D.A.G. (Admn)/D.A.G. (Admn) through the Audit Officer-in-charge of Establishment, formal written complaints about any cases of refusal to carry out his instructions.

NOTE-2. The MTS working as sweepers and malis not borne on regular establishment are paid from office contingencies.

1.7 Surprise checks by A.O. (Record) and other Gazetted Officers

The security arrangement of the office will be under the direct control of A.O. (Establishment) and the Care-taker, Asstt. Care-taker and Watches will discharge their duties allotted to them by the A.O. (Establishment).

With a view to ensure that the watch and ward arrangements are functioning properly, the A.A.O. Record will pay surprise visits to different building at least once a month beyond office hours or on holidays. In Addition to the checks exercised by the A.A.O. Record every month, surprise checks of security arrangement by other two Gazetted Officers will be conducted in the various buildings on holidays and after office hours, one during day time on one of the holidays and another during the night hours (after 9 P.M.) .The report of the surprise checks should be submitted to the Accountant General through the Dy. Accountant General (Admn.) on the day following the day of surprise check. Record-Section shall maintain a Register regarding selection of Round Officers to be submitted to the Accountant General on the 2nd of each month which should be watched through the sectional Calendar of Returns.

1.8. Old Record Group

The duty of the Senior Auditor-in-charge of old records (under Assistant Audit Officer, Record) is to receive records sent by other sections for preservation, to arrange them in proper order, to supply them to the sections concerned as and when required and to destroy them after the prescribed period of preservation is over.

[Authority : CAG's D.O. No. 1163-A AR/ G(P) 1970, dt. 25.8.78.]

CHAPTER—II CORRESPONDENCE

2.1 Inward correspondences—opening the dak

All covers which are not addressed to the Accountant General or any other Gazetted Officer by name or are not marked secret or confidential are opened by Record as soon as they are received, but the covers from the Government of India, the High Commissioner for India, the Comptroller and Auditor General of India, are opened by the Deputy Accountant General (Admn.) for which purpose all such covers are submitted to him in a tray with a slip in form No. Sy-241 detailing the number of covers received from each source.

2.2. Confidential communications are ordinarily registered and received in double covers, the inner one being addressed to some Gazetted Officer by name the outward cover should be opened and if it is found that the inner cover has been marked confidential, it should be made over to the Gazetted Officer to whom it has been addressed by name. Confidential covers superscribed with the designation only of the Accountant General are opened by the Deputy Accountant General (Admn.), Record—section maintains a Register of confidential secret covers. Confidential cover superscribed with the designation are opened by the Deputy Accountant General (Admn.)

2.3. Registered covers

A register in the subjoined form should be maintained for registered cover. The Auditor/Clerk/MTS working as Record keeper in Record-section to whom this duty is assigned should take covers to Audit Officer (Estt) with the register after filling in column-I thereof. The cover is to be opened by A.A.O. (Record). Any valuables such as Cash/Cheques received are noted in column 3 as well as in the Register of valuables kept in the custody of A.A.O., Record Confidential document received, should also be noted in column 3 and disposed of under paragraph 2.20 to 2.22.

He will reinsert those documents which are not of a confidential nature in these covers and return to the Auditor and note the contents in column 3 of the register.

2.4 Register of Registered covers

Postal Registration No. (and also date of receipt)	From whom received	Contents	Initial of officer opening the cover	Diary No & section to which sent	Dated initial of the Officer to whom the document is addressed
(1)	(2)	(3)	(4)	(5)	(6)

If any cover contains stamps, Record-section will note the facts on the forwarding documents. All valuables received whether by registered or ordinary post should be dealt with in the manner laid down in paragraphs 2.28 to 2.35.

The Register of Registered cover should be reviewed daily by the Assistant Audit Officer, Record. He should see that the documents received have been entered in the relevant Index-Inward Register.

2.5. Enclosure to Inward Letters

While opening the covers the official concerned must be very careful to examine the enclosures, if any, and see, that they are all in order. If it is stated in a letter that enclosures have been sent under a separate cover, the section must look for the enclosures, link them to the letter in question and record the fact on its margin. If any of the enclosures are wanting, he should likewise record the fact on the margin of the letter of documents so that the section concerned may call for the wanting documents.

2.6. Circulation of letters to Group Officers

All communications from the Government of India, High Commissioner for India, the Comptroller and Auditor General of India, and the State Governments are sent to the Accountant General, Senior Deputy Accountant General and other Deputy Accountant General in a dak pad. On receipt back of the Dak pad from the group officers, these

letters are made over to the sections concerned for disposal. The letters from the Comptroller and Auditor General of India are diarised in the Deputy Accountant General (Admn.)'s cell, others are, however, diarised in the Record Section before sending to sections concerned.

The letters should, immediately after circulation, be sent to the sections concerned by the steno attached to the Deputy Accountant General (Admn) and Record sections. The Assistant Audit Officers of the receiving section should immediately have them diarised and issue orders regarding action to be taken.

2.7. If immediate action have to be taken on any letter it is open to the Group Officer/Gazetted Officer concerned to take any letter from the dak pad and hand it over to the Assistant Audit Officer concerned after having it indexed in Record/Deputy Accountant General (Admn.) cell.

2.8. Marking of letters for disposal

Receipt branch marks the section to which each letters/documents received should be made over for disposal. With a view to obviating delay in the disposal of letters owing to wrong marking, record section should exercise utmost care in marking papers to the section concerned. If in any case, a doubt arises as to whether any particular section has any concern with a particular letter it would be better to consult the section beforehand, rather than wrongly mark it for that section.

2.9. Letters wrongly marked

If a letter marked and entered in the inward Register of a particular section does not relate to it, the section to which the letter has been assigned should arrange to transfer it direct to the appropriate section for disposal. The letter so transferred should be diarised by the receiving section without fail.

2.10 Sorting of inward correspondences, returns, etc.

All documents received in the office with separate covering letters, should be branded with the office stamp and indicate the date of receipt. They should be sorted under the classes indicated below:-

- (1) Letters.
- (2) Express letters.
- (3) Demi-official letters.
- (4) Un-official references.
- (5) Half margin memo and objection statements (Inward).
- (6) Detailed list of Establishments.
- (7) Undiarised documents.
- (8) Reminders.

2.11. Indexing and Distribution to Sections

Three indexing Registers in Form NO. S.Y 318A are maintained in the Record Section for indexing letters from (1) The Comptroller and Auditor General of India (2) The Government of India, the High Commissioner for India and the Reserve Bank of India (3) The Government of Manipur the distinguishing index marks being CAG G.I. and L.G's respectively. The subject of each letters of the above categories should invariably be noted in the appropriate index Register. No Index Register is maintained for letters received from other sources.

2.12. The date to which the entries on a page of the Index Register pertain should be written prominently across the pages above the first entry of the day. As each letter is indexed, the index number as also the distinguishing mark viz. **GL&LG** will be noted in the upper right hand corner of the letter.

2.13. The letter should be indexed with particular care. In the case of endorsement, the number and the date of original letter and the office of issue should be noted as numerator, while the number and date of endorsement and the office from which it is issued as denominator in the appropriate column of the index Register e.g. if a copy of a Govt. letter, say from Public Works Department is received under different number and date through the Finance Department the Public Works Department number and date should be noted in the Index Register above the Finance Department in order to trace the Pad letter when necessary.

2.14. The letters are indexed after these are marked for the sections to which they should be sent for disposal. The Record keeper should then sort out the letters by sections and keep these in the respective pigeon holes.

2.15. The distribution of the letters is done through the sectional diary of inward letters. The sectional Inward Registers are sent through the sectional peon to the Record Department by 12 noon on each working day. The only entries made by the Diarist of the Record Department in each sectional register is the central Diary number in the case of letters which are indexed in Record and the total number of other letters.

2.16. Distribution of letters concerning more than one section

(a) Letters that appear to affect one or more section of the Department sections should go from record to the first section concerned, which will register it and pass it on through a transit book to other sections concerned or get it circulated through the Record Section Circulation Register.

(b) If they are of sufficient importance, an office order should be issued by the receiving section for the guidance or information of other section. A copy of the letter indicating the sectional diary number of the receiving section should also be sent to other sections alongwith office order.

2.17. Circular letters and important orders of general interest.

For the purpose of drawing the personal attention of all Gazetted Officers on their return from leave, circular letters and orders of general interest issued by the Government of India, Comptroller and Auditor General of India, State Government issued during their absence on leave should be submitted to the Gazetted Officers for perusal immediately on their return from leave/tour. Classified general files of copies of such letters and orders should be maintained in the Record Section.

2.18. The Assistant Audit Officers of the sections should bring all such letters and orders to the notice of the Accountant General through the Branch Officers with a view to their preservation in the general files mentioned above.

Note: Gazetted Officers may also indicate such letters at the time of perusing the dak by marking them "Important".

2.19.—Confidential letters

Confidential covers received from other offices addressed to the Accountant General or any other Officer by name should be delivered to that Officer and opened by him. In the absence of the Accountant General such covers addressed to him by name should either be sent to him or dealt with by the Deputy Accountant General (Admn.) in accordance with his instructions. Covers addressed to the Accountant General by designation only will be opened by the Deputy Accountant General.

Confidential papers received in this office may belong to the following categories:-

- (a) Papers which only the Accountant General may have to deal e.g. papers relating to panel for promotion of Audit Officer/Assistant Audit Officer, S.O.G. Examination, Secret Code cipher changes and any other matters which the Accountant General may like to deal with himself.
- (b) Papers which may be entrusted to the Deputy Accountant General e.g. letters and other documents communicating details of suspected frauds, to sanction secret expenditure, reports on members of the Gazetted and non-gazetted staff, establishment, etc.
- (c) Papers which may be entrusted to the Assistant Audit Officer e.g. Establishment cases, confidential reports of Senior Auditor/Auditor/Clerks and other group "C" staff and MTS defalcation cases, etc.
- (d) Confidential papers of ordinary type that is those which may be dealt with in the sections concerned as ordinary correspondences, etc.

2.20. The personal Assistant/Stenographer attached to the Accountant General maintains an inward Register for all confidential papers excepting those mentioned in the paragraph 2.19 (d) above which can be diarised in the inward register of the section concerned. Whenever a confidential paper is received by the Accountant General, Sr. Deputy Accountant General, Deputy Accountant General (Admn.) or any other officer, it should first be/got diarised by Accountant General's personal Assistant/Stenographers before disposal is taken up. The PA/steno attached to the Accountant General will send these letters to the officer concerned through a transit register. The Accountant General's Stenographer will prepare a weekly list of outstanding on confidential letters and submit the same for the information of the Accountant General through the Deputy Accountant General (Admn.). For this purpose the Assistant Audit Officer of the section concerned will supply information in respect of disposal of each confidential letter to the Accountant General's P.A./Stenographer within seven days of its receipt in the section in the following forms

- (1) Confidential diary number.
- (2) Number and date of letter received.
- (3) From whom received.
- (4) Disposal (letter number, date and file number)

Confidential papers mentioned in Sub-para (a) and Sub-para(b) of paragraph 2.19 will be kept either in the custody of the Accountant General or the Deputy Accountant General. Confidential papers mentioned in para (c) are to be kept in the custody of the Assistant Audit Officer concerned.

2.21. Express letters

Express letters are not indexed but made over to the section concerned through a register containing the following columns after the important ones have been seen by the Accountant General.

- (1) Serial number.
- (2) Number and date of the express letter.
- (3) From whom received.
- (4) Date and hour of receipt in the dealing section.
- (5) Subject.
- (6) Initial of the A.A.O.
- (7) Date of disposal.
- (8) Reference to the Sectional Dy. No.

These register should be circulated weekly to the sections concerned and then disposal watched through inward diary.

2.22. The register should be circulated weekly to the sections concerned to put in the date of disposal. The sections Dy. No. should be quoted in column 8 of the transit Register to facilitate referencing. The Register should be submitted to the Branch Officer on every Monday.

Note:-The express letters should reach the section concerned on the same day on which they are received. Omissions should be brought to the notice of the Gazetted Officer in charge of Record. If in any case they do not reach the section concerned even on the next day, the fact should be brought to the notice of the Deputy Accountant General by the section receiving the belated communication.

2.23. Demi-official letters

Demi-official letters should on receipt by the Officers be marked for particular section for disposal. The letters should then be made over to the Stenographer/P.A. who will diarise them in a separate diary register and make them over to the A.A.O of the section concerned. Outstanding report of D.O. correspondences are to be prepared by the P.A./Stenographers as in the case of confidential letters. These will also be diarised in the sections concerned and then disposal watch through the sectional Inward Register.

2.24. Un-official References.

On receipt of an un-official file in the office, it should be at once diarised in the Record Section in a register in form No. SY-318A. The number assigned in the file in this register be entered by the Record Section on the file which should be sent to the Accountant General for inspection before it is sent to the section responsible for its disposal.

It is essential that the register of receipt should be kept complete by the Record Department by noting down the details in the relevant column of the Register so as to watch disposal of each case and to trace reference in future. For this purpose necessary particulars should be gathered from the despatch register or from the weekly Report of outstanding un-official reference.

2.25. Half margin memoranda and objection Statement

Replies to half-margin memoranda and objection statement are neither indexed nor diarised. They are made over on receipt to the issuing section through the Sectional Diary of Inward letters.

2.26 Undiarised documents

Documents which are either not of the nature of correspondence or not important enough to be diarised are sent also through sectional Diary of Inward letters. A list of such documents is given in Appendix-"A".

2.27. Reminder

All Reminders, whether in the form of letter, or in any other special form should immediately on receipt, be shown to the Accountant General/Group Officers for perusal. As soon as they are received back they should be entered in a register (Form SY-318-A) to be maintained by the Record Section for the whole office. The reminders should be sent to the Sections concerned in the register where Assistant Audit Officer of the receiving section should put their initial in token of their receipt. The Receipt Wing of the Record Section is responsible for seeing that each reminder is received by the section concerned on the day of its receipt in the office. Record Section will also send round the register to all sections on every Monday for noting down the disposal of the reminders and submit the same to the Branch Officer on the following Tuesday.

2.28. Valuables and the Register of Valuables

All valuables and their register in Form No. SY0249 will remain in the personal custody of the Gazetted Officer, Record Section in his safe under lock and key.

2.29. Cash or cheques should not, ordinarily be accepted in this office, in discharge of a debt due to Government or for credit to public accounts, except when rules specifically require otherwise. Letter issued from this office demanding payment should distinctly state that payment will have to be made into State Bank of India and not to this office.

2.30. Valuables received under cover of registered letters will be entered in the register of valuable by the Record Section and are kept in custody of the Assistant Audit Officer in charge Record Section. Similarly, valuables received in covers opened by the Accountant General or received by any other Gazetted Officer will be handed over to the Assistant Audit Officer/ Record who will make necessary arrangement for entry in the Register of valuables and retain the same in his custody after recording the serial number of the valuables on the body of the covering letter which should be retained by the Assistant Audit Officer/ Record for transmission to the Section concerned. Insured Cover and remittances made by Money Order/Orders addressed to the Accountant General are received and acknowledge by the Assistant Audit Officer, Record Section. In respect of valuable so received in ordinary dak will be taken to the Gazetted officer together will be attested by the Gazetted Officer when be taken over the valuables and notes will be made on the letters concerned in the usual manner and their disposal will be watched like ordinary letters through weekly Report of outstanding letters, in which details of letters covering valuables which remain undisposed should be specifically given.

2.31. The Cheques or 'Bank Drafts' (Govt.) on receipt of the Gazetted Officer, Record Section, should be crossed by him, if they are not already so crossed.

2.32. If a valuable is required to be transmitted to another party, or is to be returned to the tendering party, the fair copy of the letter with which it is to be forwarded will be taken by the despatcher to the Gazetted Officer with whom the valuable is kept. The number and date of the letter forwarding the valuable will be entered in the register by the despatcher and the entry thus made will, after verification by the Gazetted Officer, be initialled both by the Gazetted Officer and Despatcher. The letter with the enclosures will then be put into the cover and sealed for despatch by registered post in the Gazetted Officer's presence.

2.33. Forwarding letter should always ask for acknowledgement and the section which has dealt with the case is responsible for watching its receipt. The acknowledgement will be noted in the Register of valuables by the Auditor concerned in the presence of the Gazetted Officer, within a week of its receipt, the entry being attested by both Gazetted officer and Auditor under their dated initial.

Note. The acknowledgement memo for the safe receipt of valuables received from parties concerned should on no account be filed by the section receiving it, unless it bears a certificate of record in the Register of valuables. The certificates should also be attested by the Gazetted Officer in charge of record department at the time of attesting the entries in the Register of valuables.

2.34. If any valuable (Bank Draft or Cheques) has to be sent to the Bank for credit to Public Account's the section concerned should prepare a credit slip get it signed by the Gazetted Officer and pass on the same to the despatcher. The letter will obtain the valuable from the Gazetted Officer in the manner indicated above and will send it along with the credit slip to the Bank by a MTS working as peon. Before a cheque or a draft is sent to the Bank it should be crossed. It should be remembered that it is not permissible to make any general or special endorsement such as would authorise the payment of the value of the cheque or draft across the counter of the Bank. The Bank's acknowledgement should be noted in the Register of valuables on the same day or on the next working day, if the MTS working as peon returns late in the evening of the day. The entry in this case also will be attested by both the Gazetted Officer and Auditor of the section concerned to whom the Bank's acknowledgement will be forwarded by the despatcher immediately on its receipt through the MTS working as peon.

Requisition for Bank Drafts and Cheques will be signed by the Officer authorised to issue authorities for payment, but the challans with Draft and Cheques for credit to Government account should be signed by the Gazetted Officer in charge of the section concerned. Separate challans should be prepared for each item paid in whether Cheque or Drafts.

2.35. The register of valuables will be received by the Gazetted Officer in charge of the Record Section (once in a week) and these facts recorded in the register under his date initial and warning slip issued to the section concerned in cases of delays (1) in the disposal of the valuables, (2) in obtaining acknowledgement thereof or (3) in noting the acknowledgement in the register. These warning slips should include all items in respect of which the register remains incomplete and a note of their issue should be recorded in the register. At the time of the last weekly review of a month, opportunity should also be taken by the Gazetted Officer in charge of the valuables of satisfying himself that the contents of the chest agree with the outstanding in the register and the fact of verification having been made also recorded in the register over his dated initials.

The register should be submitted to the Deputy Accountant General (Admn.) on the last Monday of every month.

CHAPTER III

DESPATCH GROUP

3.1. General Rules for sending papers to Record Section for Despatch

(a) No documents is received in the Record Section /Despatch unless it bears the initials of a Branch Officer or Assistant Audit Officer.

(b) All draft letters should contain subject at the beginning. If a draft does not mention the subject at the beginning, the Record Section should refuse to receive it.

(c) Urgent draft letters should be so marked by the Assistant Audit Officers under their initial and "Urgent" slips should be attached to them. Whenever any papers have to be issued on the day the draft letter is passed, they will be made over to record by the Section concerned with the appropriate slips attached to them. When communication has to be sent by post in a registered/inward cover, speed post and indication thereof should be given in the relevant drafts. Record Section will be responsible that they are actually despatched in the manner indicate.

3.2. Despatch of Letters

The letters received from different sections through transit register are to be received by the despatcher. He should carefully examine that enclosures attached to the letters are actually sent by the section concerned.

All papers received by the despatchers in course of the day should be despatched by him before he leaves office and in no circumstances should any "Issue today" and "Urgent" papers be left undespached till the next day. The despatcher should include all documents to be despatched to the same address on a particular date under the same cover. The Assistant Audit Officer/Record should at least once a week verify that this is being actually done.

3.3. Hours of making over Documents for Despatch

All letters half margin, etc. intended for despatch on the same day must be made over to Record Section by 4 p.m. "Issue to Day" and "Urgent" papers may be received upto 4-30 p.m.

3.4. Despatch Register

On receipt of the sectional despatch register or the transit from the respective sections, the despatcher will check the entries in the registers with the documents sent for despatch and then receive them with his dated initial, against entries. This makes the despatcher fully responsible for proper issue of these documents.

The documents required to be despatched under registered, insured or speed post should be entered under proper columns in a register which is being maintained separately in the despatched group and the postal receipts should be pasted against those entries.

3.5. Despatch of confidential papers

Every confidential paper issued from this office should ordinarily be placed in double covers. The inner covers should be sealed marked "Confidential" and superscribed with the name of the Officer for whom the paper is intended the outer cover bear only the official designation of the Officer. These confidential papers according to their importance should be closed either in the presence of the officer signing the fair copies or handed over by him personally to the Assistant Audit Officer /Record after being closed in his presence. This procedure may be relaxed in respect of confidential papers of ordinary type which are disposed of by the assistants of the office. Such covers may be sent in a single cover but should be marked "Confidential". The outward register for confidential letters is mentioned by the personal Assistant/Stenographers to Accountant General/Deputy Accountant General. All confidential outward letters, except confidential letter of

ordinary nature mentioned above, should be got numbered by him. They should be typed by one of the stenographers. When confidential papers are sent by post, they should invariably be registered.

3.6. Miscellaneous Rules for despatch

- (a) The Despatcher will enter the date of despatch on both the office and the fair copies of communication in the space provided for the purpose, write out the address on the cover; see that the enclosures are in order and affix the necessary postage stamps.
- (b) Letters addressed by name should not be put into envelopes with other correspondences addressed by official designation and should always be despatched in closed covers.
- (c) As a precaution against damage from water, wax cloth or other waterproof materials should be used as an inside cover for parcels and packets sent by post in the rainy season.
- (d) Half margins and other documents to be sent out in original should be dated in the section concerned.
- (e) All signed fair copies of letters and statements must be sent off by the despatcher before the office closes for a holiday and he must see that all covers intended for the post are properly stamped with the office seal.
- (f) Intimation of change of address should be noted by the despatcher but it will primarily be the duty of the section from which the drafts issued to insert correctly the address, while the despatcher will be responsible for seeing that the change in address is followed.

3.7. Economy in use of Envelopes

It is intended that "Economy slips" should be used on envelopes for all ordinary correspondences except when the contents are bulky or of a confidential nature or when it is proposed to send the covers insured. Economy slips are not to be used for covers addressed to individual firms or to foreign countries.

3.8. Communication to offices in the Town

When covers and papers are sent by a messenger of the office, they should be entered in the Peon Book in which the name of the messenger and the time the covers were given to him should be noted. Acknowledgement in the Peon Book should be recorded by the receivers in ink. It is the duty of the local Despatchers to examine all statistics on Dak books at the end of each day to ensure that all local Daks have been delivered and acknowledged by full signature. Packets containing valuables should be sent by trust-worthy messengers only and Assistant Audit Officers concerned as also Assistant Audit Officer/Record should see that their delivery has been acknowledged in the Peon Book. The Assistant Audit Officer concerned should in such cases make over the packet to the Record personally.

3.9. No Dak should be sent by this office to the secretariat or by the secretariat to this office after closing hour except in cases of urgency. When urgent cases are sent to the civil or the Public Works Department secretariat after closing hours they should be sent direct to the Registrar of the Secretariat concerned.

3.10. Return of Drafts to Sections

The despatchers after issuing the fair copies, will return all drafts including enclosures, when they do not require to be sent out in original, to the section concerned on the same day, along with the Dak through the sectional inward Register. The incharge of the despatch section is responsible for seeing that this is done every evening before the despatcher leaves office.

3.11. Stamp Register

A register of accounts for service postage Stamps is maintained by the in-charge Record (Despatch). The register is balanced and submitted to the Officer-in-charge of the Record Section at the end of each day.

3.12. The stamps should be verified by the Assistant Audit Officer, Record Section monthly but on different dates each month and the fact of verification should be duly recorded against the particular date of each month. The stock of stamps should be verified half-yearly on the 30th September and on the 31st March by the Officer-in-charge of Record Section and a certificate of verification should be recorded by him in the Register.

3.13. Indent for Service Stamps

When the stock of stamps is running short, an indent for stamps of each denomination required should be prepared and submitted to the Accountant General through the Branch Officer for obtaining sanction. The service stamp is being purchased in cash from the Head Post Office Shillong and payment made by cheque only.

3.14. Progress Report of Work in the Record Section

A report of the daily progress of work done in the Record section should be prepared in the form given in Annexure 'B' and submitted to the Branch Officer and to the Deputy Accountant General weekly on the first working day each week.

3.15. Weekly Report of Outstanding unofficial References

(a) The Record Department submits to the Deputy Accountant General through Branch Officer on every Monday a weekly report of unofficial references which may be outstanding for more than three days from the date of receipt. For this purpose outstanding D.O.'s are detailed in register in Form No. S- 22 and the explanation of the section responsible for disposal obtained against each item.

(b) Each section will note the complete action taken against item outstanding in the following manner to enable the Record Section to keep a detailed record of the disposal of each case in the register f receipt of U.O. Cases-----

Item XReply sent (File No.....)

Item YNo reply is required (Do)

ItemUnder disposal (submitted for orders, etc)

(c) The report contains an abstract in the following form:-

Receipt during the preceding week:

Total	
Disposal during the week.....	
Balance outstanding.....	

The balance outstanding is analysed according to sections showing the number of cases for which each section is responsible and the number overdue against each.

CHAPTER—IV

STATIONERY AND FORMS

4.1. General

For detailed rules regarding the supply and use of stationery stores, see the Booklet "Rules for the supply and use of Stationery Stores".

4.2. Indent

Articles of stationery required for the use of this office are obtained free from the Central Stationery Office, Calcutta on an indent in Form 1. The indent should ordinarily cover the requirements for one year and be forwarded to the Deputy Controller of Stationery by the 1st of July without a covering letter. For rubber stamps and brass seals a separate indent in Form II should be sent. (As the stationery office, Calcutta fails to supply rubber stamps and brass seals, this is being made locally with the approval of the Accountant General). In cases where the articles already indented for or supplies fall short of the requirements a supplementary indent in Form 1A should be sent, explaining the circumstances in which the articles now asked for could not be included in the original indent. No office is entitled to submit more than one supplementary indent, but the Deputy Controller is authorised to deal with further supplementary indents at his discretion. In framing the indents, regards should be had of past consumption, probable requirements, possibility of effecting economy and the amount of monetary allotment. The supply of rubber stamps as against orders places by the Government of India Stationery Office, Calcutta, will be made by the supplying directly to the indentors and the bills for cost in respect of such supplies will be sent by the supplying firms direct to the indentors for payment from their respective contingent grants.

This procedure take effect from the financial year 1953-54 (Govt. of India, Ministry of Works, Housing and Supplies O.M. No. S & P & 5/53, dated 8-1-53 received with C & AG's Letter No. 1971-NGE I/86-53, dated 10-6-53 Dy. G. 898/Rec-2.

Notices : (1) When sending indents, regards should be made of the fact that as the Central Stationery Office remains closed from the 31st March to the 15th April for stock taking, indent received after the end of February are not complied with until the stores are re-opened, unless they are of an urgent or exceptional nature and that, in the latter case, the indents are complied as far as practicable, provided they are received by the 10th March.

(2) Attention is invited to Rules 21 and 26 of Rules for the supply and use of stationery stores. Indenting officers should attempt to anticipate their probable requirements during the ensuing year especially in respect of stationery stores not ordinarily stocked in the Central Stationery Offices, well in time and intimate them to the Central Stationery Office for necessary procurement action. Sudden and erratic demands create procurement difficulties in the Central/Stationery Office and frequently

entails unnecessary purchases at higher price. Unless full justifications are furnished, such demands in future are liable to be rejected.

(3) While submitting indents for ribbons, the details of size of the ribbons should be indicated for compliance by the Dy. Controller of Stationery, Calcutta, failing supplies, ribbons of the proper size should be purchased locally.

(C & AG---Letter No. 2648 NGE 1/26-54 dt. 21-12-54. Dy. C & AG 846/Rec-410 (B).)

4.3. Decentralisation of Procurement/Distribution of Stationery Articles

The Govt. of India, Ministry of Urban Development decided to wind up the operation of Govt. of India Stationery office, Calcutta and its three Regional Stationery Depots at New Delhi, Bombay and Madras and decentralise the work relating to procurement and distribution of stationery items with immediate effect. The Ministries/Departments of the Govt. of India, will henceforth themselves arrange for purchase of stationery items in accordance with their requirements as per provisions of the rules and procedures existing or as may be framed/amended from time to time. But the Ministries/Departments of the Central Govt. may obtain a non-availability certificate from either the Stationery Office at Calcutta or its Depots.

(Authority: G.I. Ministry of Urban Development O.M. No. A 22023/4/85-STY, dt. 16 October, 1987 and O.M. No. M.AO.U.D.-U.O. No. 172/89-s & P, dt. 6-10-89. Dy. C & AG, Rec-I/29, dated

4.4. Receipt of Consignment

Package of articles of stationery received from the Stationery Office should be opened in the presence of the dealing assistant who should personally examine the contents of each package and verify them with reference to the entries in Column 10 of the indent, which is sent back as the supply is made. An acknowledgement of the receipt of the articles should be furnished, by subscribing the certificate provided on the back of the indent form, which should be returned to the Deputy Controller of Stationery within seven days of receipt. The certificate should be signed by the Assistant Audit Officer of the Record Section.

4.5. Accounts of Receipt and Issue

As soon as the contents of a consignment have been examined, they should forthwith be accounted for in the stock Register in Form No. S-41 under the initial of the GO-in-charge of Record Section. The Register shows the issues in lump, the details being shown in a separate Distribution Register maintained for the purpose in the same form. The Distribution Register is totalled monthly and the totals are carried over to the Stock Register. The acknowledgement of each section for the articles supplied should be taken in the 'Remarks column of the Stock Register, with a note in the remark column of the number and date of the contingent bill on which the charges for the articles have been drawn. The Stock Register should be balanced monthly and submitted to the Gazetted Officer on the 10th of each month for inspection alongwith the Distribution Register. As in the case of other stores a verification by actual counting will be made by the Assistant Audit Officer. Record on the 1st of April and October, a few items being tested by the Gazetted Officer. Any discrepancy noticed during the course of half yearly verification should be brought to the notice of Accountant General by the Record Section.

4.6. Local Purchase of Stationery

1. The powers of the Accountant General and other Heads of the Departments in the IA & AD have been further enhanced in respect of the item indicated below:-

Sl. No. in the MSO (Admn.) Vol. II Section 'A'	Nature of Powers	Existing Powers	Enhanced Powers	Conditions and Limitation if any
17 (a)	Local purchase of stationery	Rs. 25,000/- p.a.	Full Powers	These powers are exercisable subject to specific budget allotment for the purpose (without any reappropriation of funds from other heads). The delegation is further subject to observance of rules and orders on the local purchase of stationery issued by Govt./C & AG from time to time.

2. In view of the above delegations the allotment for the head "Purchase of Stationery" will henceforth be shown by Head-quarters separately from 'other office expenses' while making allocation to various field offices.

3. The above enhanced powers are subject to the conditions that the offices located at Delhi/New Delhi will make all local purchase of stationery and other items required by them from the Kendriya Bhandar or the Super Bazar, Delhi. For Officers outside Delhi/New Delhi local purchase of stationery has to be made from local Central/Wholesale consumer Co-operative Ltd. located there. In both the cases if any article of stationery is not available with Super Bazar or Co-operative Societies, it can be purchased from other sources after obtaining "No objection certificate" from them.

4.7. Receipt & Issue of Stationery

In the case of local purchase of stationery, Stock Register of Stationery should be submitted to the Branch Officer to enable him to attest the store certificate recorded on the sub-voucher.

4.8. Sectional Indent for Stationery

Articles of stationery required by each section of the office are obtained monthly from the stationery keeper on an indent in Form. No. SY-305. Before they are complied with, the sectional indents are checked by the stationery Keeper, with the sanctioned scale and by reference to requisitions of previous months, when they contain an article which is supplied only periodically.

Note:- All sections of the office should send their requirements for stationery articles on or before the 10th day of each month and the stationery keeper should supply articles on the 15th at the latest. Requisition received after that date will be compiled within the next month unless specially ordered otherwise by the Gazetted Officer of the Section concerned.

4.9. Arrangement should be made for strict control over the issue of stationery articles, and the distribution should be made only on requisition approved by a Gazetted Officer, who should satisfy himself that the articles asked for are really necessary.

4.10. File Boards

If the quantity of file boards indented for use considered excessive by the Deputy Controller of Stationery, he will arbitrarily reduce the demand. Old file boards should be used as far as possible with periodical repairs. The repairs should be carried out by the MTS working as Office Duffries.

The boards which are beyond repair should be sold by auction locally to the best advantage and sale proceed credited to Govt. as reduction of expenditure.

4.11. Annual Indent for Guard Files and Portfolios

The supply of stationery articles from the Stationery Office, Calcutta has been stopped, so no indent is to be sent now. This is to be purchased locally on receipt of requisitions from different sections.

4.12. Economy in the use of Guard Files

The use of guard files should be restricted as far as possible. Guard file may be used for filing such important documents which have to be preserved for a period of more than 3 years and are likely to be required for future references. Portfolios may be used for filing vouchers and papers of less important character stitched in them.

78. Papers of a temporary character which are not to be preserved for more than a year may be kept in bundles. Half margins may be kept in flat files so long as they are required by the Auditors for reference after which they should be tied up in bundles and kept till the time for their destruction comes. The flat thus released should be used for keeping new margin.

4.13. Economy in the use of stationery and forms

The Government of India have directed that the strictest economy should be observed in the use of stationery and forms. The Government of India desires that Deputy Controller of Stationery shall scrutinise all indents and reduce in communications with the indenting Department such demand as may appear to him excessive. He should also suggest, wherever possible the substitution of cheaper qualities articles for those indented for.

4.14. It would not be easy, nor it is necessary to indicate precisely the various directions in which economy might be effected. The attention of the Departments of Government is however called to the following suggestions:-

(a) It is desirable that each Department should examine the list of official publications, periodical reports and return issued under its orders with a view to eliminating, or at least reducing those which are not considered to be absolutely indispensable. It should further be considered whether publications which are found to be essentials and which at present bound in stiff covers, should not be bound in paper cover instead.

(b) There is at present unnecessary multiplicity in the size of demi-official note paper and envelopes supplied. The use of large and small post quota demi-official paper and the corresponding envelopes should be confined to officer not below the rank of secretary to the Government of India and the

Heads of subordinate Departments. No further supplies of these papers will be made of any offices for the use of the officers entitled to use it until the present stock in that office is exhausted.

(c) Double sheets should not be used for official correspondences in cases where a single sheet will suffice.

(d) The use of disproportionately large envelopes for letters which can be folded to the size of smaller envelopes should be strictly forbidden.

(e) The double covers should be used when transmitting confidential paper through the post, the use of single cover being restricted to paper transmitted by hand. It is also suggested that greater use should be made of boxes instead of covers in sending confidential paper from one office to another in the same place.

Note:-The covers to be used for sending confidential paper should be tough paper securely pasted and sealed and they should not bear inscriptions calling attention to the contents such as confidential or very confidential.

(f) Owing to the scarcity of dyes it is imperative that the case of the following articles should be dispensed with wherever this can be done without serious inconvenience in any case the consumption should be reduced to the utmost possible extent:-

(i) Copying and coloured pencil.

(ii) Red ink powder.

(iii) Coloured paper and slips.

The supplies of these articles cannot be assured. The use of colour slips should be confined to blue for immediate, red for urgent and yellow for confidential.

(f) In demanding type written or printed matters care should be taken that more copies than are absolutely necessary are not asked for.

(g) Non-consumable articles of stationery now in use should be treated with every care, in view of the difficulty in replacing them, and demands for supplies of any kind should be limited to such quantities as are imperatively needed. Indenting Officers should give personal attention to all indents submitted.

4.15. The Government of India trust that any suggestions for reduction in the requirements of the various departments which may be made by the Controller of Printing and Stationery pursuant of these orders will be locally accepted, and they rely on the co-operation of the Departments to assist the Controller of Printing and Stationery in pursuance of these orders will be locally accepted, and they rely on the co-operation of the Departments to assist the Controller in securing the object they have in view.

Note:- With a view to enabling the Controller of Stationery to suggest the best means of utilising the stock already maintained by the Stationery Department, his advice should be sought in all cases in which a new method or a new procedure is proposed for adoption which only involve appreciably a question of stationery supplies.

4.16. Average life of Stationery articles

The following list shows the average life of Stationery articles assigned to each of them:

Serial no.	Description of articles	Average life assigned to year
1.	Stamp punches	5
2.	Thumb impression pocket case.	2
3.	Rulers wooden round	4
4.	Letter scale with weights	6
5.	Paper weight glass	4
6.	Pen stand of various description	4
7.	Desk Knives	2
8.	Scissors	2
9.	Call bell	2
10.	Pin cushion	3
11.	Needles large small Sail No. 14	1
12.	Brief cases	5
13.	Gum bottles with stoppers	2

4.17.1. Adoption of district emblem and logo for the Indian Audit and Accounts Departments

4.17.2 .The symbol, with the motto "Lokhitharth Satyanishtha" in Devnagari placed at Annexure 1, has been approved by the Comptroller and Auditor General of India as the district emblem of the Indian Audit and Accounts Departments.

4.17.3. The emblem may be used by all the Offices of the Indian Audit and Accounts Department. The emblem should be reproduced photographically wherever possible, Corporate logo style as shown in Devnagari and English at Annexure-2, has also been approved and it should be reproduced photographically as far as possible. This can be used with the emblem in signs, stationery (letterheads and envelopes), file covers, certificates, identity cards, advertisements and other publications except in official seals, Audit Certificates and Audit Reports.

4.17.4. Stationery should be got printed in accordance with the layout as per samples at Annexure 3. Stationery has been standardised as follows:-

Letterhead sizes:

A-4 Letterhead size	21.00/28.50 cms.
A-6 Letterhead size	21.00/19.00 cms.
A-8 Letterhead size	14.00/21.00 cms

Envelope size :-22.5 cms. /10.00 cms. side opening. File covers should be got printed in accordance with the sample at Annexure 4. On certificates awarded to trainees, the emblem (symbol and motto) should appear in the top lefthand corner. A standardised indentivity card, using the symbol (without the motto) in a smaller size is given at Annexure 5.

4.17.5. The emblem is shown with grid at Annexure 6. The grid should be used for cases where photography is not possible. Any size may be reproduced by reducing or enlarging the grid, taking care to ensure exact proportions of all parts.

4.17.6. The colour scheme of the emblem will be as follows:-

ORANGE LAKE LETTERPRESS CG 3811 for CAG of India.

DEEP ORANGE CHROME LETTERPRESS CG 3810 for Office of CAG of India.

BRIGHT RED LETTERPRESS CG 3820 for office of Indian Audit and Accounts Department dealing primarily with Central Government Departments and for IAAS Staff College.

COPPER BROWN Letters CG 3891 for office of the Indian Audit and Accounts Department dealing primarily with State Government Department and for RTIs.

4.17.7. Existing stocks of stationery may be used and phased out, to be replaced by stationery using the emblem and logo as outlined in these instructions. In case of any difficulty in printing, the Administration Wing of the Headquarters office may be consulted regarding blocks and artwork.

{Authority: C&AG Circular No. 13, No.1034-0&M/126-85, date 19th September,1988.}

ANNEXURE-1

ANNEXURE-2

Corporate Logo Style

COMPTROLLER AND AUDITOR GENERAL OF INDIA
OFFICE OF THE COMPTROLLER
AND AUDITOR GENERAL OF INDIA
INDIAN AUDIT AND
ACCOUNTS DEPARTMENT

ANNESURE-3(i)

Basic Stationery-Letterhead A4

OFFICE OF THE COMPTROLLER
AND AUDITOR GENERAL OF INDIA

Date

ANNEXURE-3(ii)

Basic Stationery –Letterhead A4

INDIAN AUDIT AND

ACCOUNT DEPARTMENT

Date

ANNESURE-3(iii)

Basic Stationery-Envelope

INDIAN AUDIT AND

ACCOUNTANT DEPARTMENT

ACCOUNTANT General (Audit)

COMPTROLLER AND

AUDITOR GENERAL OF INDIA

10, Bahadurshah Zafar Marg, New Delhi-110002

ANNEXURE-4

FILE NO.

COMPTROLLE AND
AUDITOR GENERAL OF INDIA
SUBJECT
PREVIOUS REFFRENCES
LATER REFERENCFS

ANNEXURE-5

OBVERSE

SYMBOL

Indian Audit and Accountant Department

Name of Office

Identity Card No.....

Valid Upto..... Photograph

Name

Designation

Date of Issue Seal

Station

Issuing Authority

Stamp

Please surrender this card on expiry. The loss of the Card should be reported to the police and the office immediately.

Signature of Holder

Address of Holder

ANNESURE-6

Symbol with motto on grid

PART-B

4.18. Printing and Binding Rules

The procedures in regard to printing and supply of forms and printing of miscellaneous work for Offices of the Union Government is laid down in the Rules for Printing and Binding issued by the Govt. of India. The items of work dealt with in the aforesaid Rules are as indicated below for reference:

- | | |
|--|-----------------|
| 1. Standard and special Forms | Rule 2 & 4 to 7 |
| 2. State Standardised Forms | Rule 3 |
| 3. Miscellaneous Printing:- | |
| (a) Classification | Rule 8 |
| (b) Sanction required from Central Printing Office | Rule 10 |
| (c) Transmission of work to press | Rule 13 |
| (d) Requisition Forms | Rule 14 |
| (e) Receipt and Delivery of work | Rule 15 |
| (f) Copy to be completed and in final form | Rule 16 & 17 |
| (g) Style of printing | Rule 18 |
| (h) Number of copies required | Rule 22 |
| (i) Proofs and returns proofs | Rule 23 & 24 |
| (j) Standing Type | Rule 26 |
| 4. Printing in State Government Press | Rule 46-46 |

Note:-Requisition and indents on the Controller of Printing and Stationery, Delhi should be submitted in duplicate (Centre of Printing & Stationery Memo. No. 41/45/74, dated 26th September, 1947).

Controller of Printing and Stationery should be informed in all cases where it is decided not to print in future any recurring publication which has been sanctioned for printing.

4.19. Indent for Forms

Forms required for use in this office are obtained on indent from the Forms Office and the Govt. of India Press according to the following rules. The indent is prepared by Record Section on the basis of the requirements of the various sections. The sectional indents should be scrutinised by the AAO before they are passed to the dealing assistant. Care being taken to see that no forms are indented unnecessarily and the quantity shown as required as reasonable. If any forms are required in bound volumes, the facts and the number of forms in each volume should contain, should be clearly stated.

4.20. In case some of the forms are already in stock, this should be taken into account before preparation of consolidated indent for being sent to the Form Office or to the Government of India Press.

4.21. Classification of Forms

All the forms in use in Accounts/Audit Offices have been standardised. Some being standardised for use in all Accounts/Audit Offices and called "Standard" forms and other standardised for use in particular offices and called "Special Forms".

A list of the forms of former category will be found in the Book of Account Forms. In this connection instructions in paragraph in 106 of the C&AG M.S.O. (Amn.) Vol. I should be carefully observed.

4.22. Standard Forms

An indent of standard forms required should be sent annually to the Manager of the Form Press/Stores, Calcutta by the 1st December, The indent should be prepared in Form No. 8 but in the case of forms in bound register the indent should be prepared in Form No. 5-99 B.

4.23. Forms in Bound Volumes

The following particulars in respect of binding, etc. should invariably be supplied along with the requisition where necessary:-

- (h) The number of Forms each register should contain;
- (ii) The style in which the register should be bound;
- (iii) The manner in which the pages should be machine numbered in each register;
- (iv) Spacing required i.e. whether the ruling should be $\frac{1}{4}$ ", $\frac{1}{2}$ ", etc apart, when forms are required to be machine ruled.

4.24. Style of Binding

In determining the style of binding to be provided for registers, etc. due consideration should be given to the extent of handling each volume will receive. i.e. whether daily, frequently or occasionally, and the period for which it will be preserved. If a register will receive handling daily and frequently and will be retained for a period of not less than 10 years, the style of binding should not be superior to "Leather back and corners, cloth sides board." If the extent of handling will not be great and the period of retention will be short, an inferior style of binding such as "Cloth back, paper sides, cut flush board" should suffice. Register of lesser importance and retained for not more than a year or so may be provided with a thick paper cover only.

4.25. Local Binding of Forms which cannot conveniently be obtained in Bound Register

In the cases of forms which owing to their size and complicated nature cannot conveniently be obtained in bound registers from the Form Press, Calcutta the sanction of the Controller of Printing and Stationery India should be obtained for their local binding if the work cannot conveniently be done by the MTS working as Office Duftry. The number of such forms should be kept down to the absolute minimum and no forms which could be obtained in bound register from the Form Press, Calcutta should be bound locally when applying for sanction to the local binding of any specified form. The style in which it is proposed to have the registers bound should be stated.

4.26. Special Forms

The annual indent for special forms should be prepared in the same way as that for standard forms. But it should be sent to the Manager of the Government of India Press, Calcutta so as to reach him before the 2nd January and be accompanied by a sample copy of the form in each case.

4.27. Calendar Forms

The indent for the following standard forms should be prepared separately and sent out so as to reach the Manager of Forms Press, Calcutta positively on or before 31st August each year:-

- S. 143 Desk Calendar Case
- S. 144 Desk Calendar refill.
- S.145 Paper almanac to be pasted on the back of Desk Calendar case.
- S. 146 Card Calendar.
- S. 114 Engagement Calendar and Diary.

Monthly Wall Calendar

The following scales should be observed in preparing the indent:-

- (1) One Desk calendar for each Gazetted Officer.
- (2) One Card/Wall calendar for each Officer and Section.

The following certificates should always accompany in indent:-

- (i) Certified that the number of copies of Forms Nos. S-143, 144 and 145 indented for in each case is actually required for.....Gazetted Officers of this office.
- (ii) Copies of Forms No. S 146 indented for are actually required for non-gazetted officers of this office.
- (iii) The number of copies indented for of Form No. S—114 is required for the use ofGazetted and non-gazetted officers who actually need a diary for the efficient discharge of their duties.

4.28. Requisition for wall calendar/engagement diaries to Headquarters Office

Requisition for wall calendar/engagement diaries should be prepared in triplicate as per the format prescribed by DAVP. The requisition duly signed by Group Officer in charge of Administration should reach the Headquarters Office before 30th June each year, for consolidation and transmission to DAVP. The requisition received after 30th June will not be included in the Consolidated Indent.

[Authority: No. 4323-NGE III/34-87,O/o the C&AG of India dated 27-11-1987].

4.29. State Calendar Forms

Officers of the Central Government located in the States, who may desire to purchase a limited number of copies of state calendar, may do so on payment from their contingent grant as in the case of Desk Diaries.

4.30. Stock and Distribution Register of Printed Forms

Record Section maintains a register in Form No. SY 240 in which all forms received from the Press are accounted for and distribution thereof to various sections shown. A separate page or set of pages of the register is allotted to each form. The register is balanced quarterly and submitted to the Gazetted Officer in charge on the 1st April, July, October and January. As soon as a consignment of forms is received from the press, the number of forms of each kind received should be entered in the stock registers under the initials of the AAO, Record.

The actual date of receipt and issues should invariably be entered in the stock registers.

In addition to the standard number the description of the forms should be noted in the appropriate place of the register.

For facility of verification as well as supply to sections, Forms which are indented in large number should be divided into blocks of convenient sizes, say of 25, 100 forms. This may be done by placing a small strip of paper round each block.

The dealing assistant will be held primarily responsible for the safe custody and proper accounting of forms, etc. in this charge. All registers should be balanced quarterly and the balances verified by actual count. All discrepancies should be immediately brought to the notice of the Audit Officer in charge of every quarter a certificate of verification clearly noting therein discrepancies, if any. Blank pages should be set apart for this in the beginning of each register. The AAO /Record should verify in the case of 25 per cent of the items, the balance by actual counting and check the issues relating to the items selected. He should record the result of his findings below the certificate of the Dealing Assistant/Auditor. When the registers are put up to the Gazetted Officers, he should conduct verification by counting 5 per cent of the items selected at random and record the result. All items test checked by the AAO and Gazetted Officer in charge should bear their dated initial.

In order to facilitate the check of issues, the initial of reference clerk of the section concerned indenting the forms should be taken on the body of the stock Register.

4.31. Stock of Forms

Forms of all descriptions including those required only by particular sections should be stocked by the Record Section and issued each month of indent according to actual requirements only.

4.32. Supply of Forms

Requisition for forms in general use as well as for other forms stocked by Record Section should be sent by section to Record every fortnight on 7th and 8th and on 22nd and 23rd of each month. The AAO /Record should see that the indents are sufficient to meet their requirements for the period. However, if he finds consumption of stationery and forms exceptionally high and the supply runs short in any month, the AAO of Record will obtain prior approval of the Dy. Accountant General (Admn.) for getting supply of the same.

4.33. Local Printing of Forms

Printing of forms which are not supplied by the Forms Stores, Calcutta may be got printed locally through Private and Government Press without the prior approval subject to an overall limit of Rs.

5000 per annum (vide CS-14, dated 31-7-82 delegation of Financial Powers C & A.G. M.S.O. Adm. Vol-II). A half yearly return as on 30th September and 31st March each year is to be sent to the HQ Office by 1st week of October and April.

[Authority: C & A. No. 1741-TA 11/8-601-II, dated 10-9-70 Government of India M.H & F.P.O.M No. 44/13/69-p 1, dated 15-6-69.]

CHAPTER-V

CODES & MANUALS AND OFFICE LIBRARY

5.1. Register of distribution of codes and Manuals

A register in Form No. SY-236 is maintained by the Record Section for the distribution of codes and Manuals to Gazetted Officers, Assistant Audit Officer of this office as well as outside offices. A separate set of pages should be allotted to each book. The number of copies received from press/Government of India/C & AG/other offices should be entered in the Register under the initial of the AAO/ Record Section. The register should be submitted to the Branch Officer in charge on the 10th of every month for inspection. In the opening page of the section of the register set apart for each book, a list of the officials who are entitled to a copy of the particular book should be entered under the initial of the Branch Officer in charge. No additional copy should be supplied to any section, office or person unless the above list is first corrected under the initial of the Gazetted Officer.

As under paragraph 60 of the Manual of Standing Order (Admn.) copies supplied to each Gazetted Officer, AAO and SOG passed clerk are personal copies, the distribution in their case should be made by names. In case of clerks of this office who are not entitled to any copy personally, the distribution should be made by section only, the detailed distribution within each section being shown in a separate distribution register which should be maintained for the purpose in the same form by the AAO of cash section.

5.2. Codes and Manual distributed outside office

As and when the request for codes and manuals received other offices, the same may be supplied subject to the availability and necessary note kept in the distribution register.

5.3. Office Library

The office has a library attached, of which an Auditor is the Librarian. It contains a collection of books which may be required for reference by members of the office in the discharge of their duties. The Librarian is responsible for the proper performance of the work connected with the library and will keep the keys of the Almirahs. His work will also be supervised by the Assistant Audit Officer/Record.

5.4. Duties of the Librarian

The Librarian will issue indents/place supply order for the purchase of books, receive and distribute books, codes, manuals other publications, news papers, etc. and correction lists thereto. He will keep the books in the Library up-to-date and in proper order and is also required to keep an account of publications, etc. received by him.

5.5. Library Rules

Besides the instructions given in paragraph 97 of the C & AG's Manual of standing orders (Admn.) Vol-I (second edition) the following rules must be carefully observed:-

- (a) The services of the Librarian are common to the whole office, and he is held responsible for the loss of books in the Library.
- (b) The library is kept open between 11 a.m. and 2 p.m. and requisitions for books are complied with if they are available. Urgent requisition signed by a Gazetted Officer may be received at any time during office hours.
- (c) A register of all books, Acts, reports, etc. issued from the Library on requisition is kept in the following form

Month	Date	Name of book & No.	No. of copies	To whom sent	Remarks

- (d) A thorough inspection of the Library should be made by the Librarian once in a month and the result reported to the AAO, Record.
- (e) Correction Slip to all Library books and Gazetted Officer's Codes and Manuals and also the books kept in Accountant General's room are inserted by the Librarian on the date of receipt and he is also responsible for the proper cataloguing and numbering where necessary, of all books.

5.6. Arrangement of the Books

The books will be arranged in the shelves in the order in which they are entered in the catalogue.

5.7. Entry of Books in the Catalogue

When the books are received the AAO/Record will take instruction from the Officer in charge, Record as to whether copies thereof are to be placed in the Library and thereafter enter them in the catalogue in the proper place, if so ordered.

5.8. Watch over the Return of Books

The requisition memorandum complied with will be retained in the library as a voucher until the book is duly returned. On return of a book to the library, the requisition memorandum relating to it will be returned to the signatory. If a book so issued is not returned within a fortnight from the date of issue, the Librarian should report the fact to the AAO/Record for necessary action.

5.9. Token Slips for Books Issued

When a book is sent out on requisition, a slip of paper on which will be noted in pencil the Name/No. of the book issued, the date of issue and the name of the person to whom issued, will be kept in place of book removed. This arrangement will enable the librarian to find out at once the absence from its proper place and whereabouts of books.

5.10. Census of Library Books

The census of Library Books will be taken in the first weeks of September each year by the AAO. Record and a report submitted to the Branch Officer showing the result thereof on the last day of that month. The date will be entered in the calendar of returns.

5.11. Procedure of purchase, write off and disposal of mutilated/damaged Books

The position of Library books, etc is different from that of other state. Accordingly, the following procedure shall be observed to purchase, write off, disposal of mutilated/damaged books in the libraries attached to the various Department/Offices:

(i) Librarian (not below the rank of Deputy Secretary to the Government of India) subject to power delegated under delegation of Financial Power Rules 1978, may purchase books, etc. from the reputed and standard book sellers on the prevalent terms and conditions. Tenders need not be called for this purpose.

(ii) Loss of three volumes per one thousand volume issued/consulted in a year may be taken as reasonable provided such loss cannot be attributed to dishonesty or negligence on the part of librarian. Loss of a book of the value exceeding Rs. 200 (Rupees two hundred) and books of special nature and rarity shall invariably be investigated and consequential action taken. All such losses will however, be written off only by competent authority.

(iii) Librarian who is of the rank of not below Deputy Secretary to the Government of India or Head of the Department may write off loss of volumes mentioned in the preceding paragraph, provided the total value of all such books, etc. does not exceed the monetary limit prescribed in the Delegation of Financial Power Rules, 1978, for Head of a Department in respect of deficiencies and depreciation in the value of store (other motor vehicle, motor cycle) included in the Stock and other accounts. In the event of the total value exceeding the monetary limit specified above, the loss of books shall be written off by the competent authority as specified in the D.F.P. Rules, 1978.

(iv) There may be no objection to the Librarian disposing of mutilated/damaged/obsolete volumes in the best interest of the Library. However, disposal of such volumes should be made on the recommendation of three member committee to be appointed by the Administrative Ministry/Department which shall decide whether the books mentioned above are fit for further use or not.

(v) Complete annual physical verification of books should be done every year in case of libraries having not more than 20,000 volumes and not fewer than two library qualified staff. In case there is only one qualified staff, the verification may be done as per sub para (vi).

(vi) Complete physical verification at intervals of not more than three years should be done in the case of libraries having more than 20,000 but not more than 50,000 volumes.

(vii) Sample Physical verification at intervals of not more than five years may be done, in the case of libraries having 50,000 volumes. If such sample verification reveals unusual or unreasonable shortage, complete verification shall be done.

(viii) Verification should always be subject to surprise test check by some independent officers. The decision regarding the selection of the staff to whom this work may be entrusted should be taken by the Admn. Ministry/Department and Heads of the Department.

[Authority: Government of India decision 1 below GFR-116, M.F.O.M.No. 23(7)-E.11(A)83, dated 7-2-84, CAG/U.O.No. 1964-ta 11/21-83, date 23-12-83 Department of Supply U.O. I.D.P. 11-3(5)/82, dated 17-1-83 CAG No. 377-Audit 11/37-88, dated 8-4-1988.]

5.12 Purchase of Hindi Books in Libraries of Government Offices

At least 50 percent amount of the library grant should be spent for purchase of Hindi Books for office libraries, if suitable books are available in the market. Hindi Officers should be nominated as member secretary of the selection/purchase committee of the libraries.

The use of library grant is meant for purchase of only standard books. Lists of books will be supplied to the Ministries/Departments/Officers, etc. for purchase of Standard books and purchase of literature should be restricted to those lists only.

[Authority: MHA Department of Official Languages, O.M. No. 20034/6/90-OL (Potrika Unit), dated 1/5th March, 1990 forwarded under C & AG No. 249 H.A. /25-89, dated 14-5-1990.]

CHAPTER -VI

FURNITURE AND OTHER STORES

6.1 Purchase of furniture

The Accountant General has full power to sanction expenditure on the purchase and repair of furniture subject to the availability of funds and the scale of furniture prescribed from time to time. The sanction of the Comptroller and Auditor General of India is necessary for the purchase of non-scale items of furniture (but not for repairs).

For non-scale items the power possessed by the Accountant General as Head of the Department (under item 18 (XVI) of the Delegation of Financial power vide C & AG M.S.O. (Admn.) Vol-II) has been raised to Rs. 50,000/- per annum. For any expenditure beyond this limit, Comptroller and Auditor General's Sanction should be obtained.

For scale regulated items of furniture, the Accountant General has powers to incur expenditure limited only by the budget provision and adherence to the prescribed scale.

NOTE- The instructions laid down in para 111 and 112 of the General Financial Rules regarding the maintenance of proper inventory of dead stock, and necessity of having a physical verification of these items at least once in a year should be strictly followed.

(Authority: CAG's Letter No. 1097-NGE III/62-85, dt. 16.7.55 Dy., CAG—385 Estt. /10-2/52-53, CAG's letter No. 78-NGE I/80 CS No. 14, dt. 31.7.82.)

6.2. The proposal for purchase of additional furniture should invariably be accompanied by statement showing:-

- (i) The strength of the staff in terms of Officers, Assistant Audit Officers, Auditors, Clerks and MTS of the office for which furniture is needed, and
- (ii) The nature and number of articles of furniture already available in the office.

6.3. Every demand for extra furniture—

- (i) Should be accompanied by a certificate to the effect that the entire dead stock was physically verified on which should not be earlier than 12 months from the date of application for extra furniture and reconciled with the book balance.
- (ii) All proposals for the purchase of furniture should be accompanied by a statement in the following form in respect of all the items of furniture in the office:

Statement showing the furniture in stock in the office of the

.....as on

.....

Officer	Description of Furniture		
	AAO	Auditor/clerk/typist and steno	MTS
Carpet, chairs, doormat, Book Case, Woolen Durry, Side Rack, Hat Stand, Steel Almirah, Room Heater(Blower) etc.	Table, Side Rack Chairs etc.	Table, Side Rack Chairs etc.	Table, Chair etc.

- I. Previous Stock as shown in the letter dated.....
 II. Stock as physically verified by Shri.....on.....
 III. Purchase made under C and AG's letter No.
 IV. AG's own power

 Total

Deduct:

Item since rendered unserviceable and written off the Dead Stock Register under orders of the competent Authority.....

Stock of serviceable furniture:---

- (I) Certified that the stock as verified onby Shri.....
 (II) Certified that the stock of furniture as shown above agrees with that shown in the Dead Stock Register.
 (III) Certified that itme of unserviceable furniture shown above were inspected by a responsible Officer and were found to be beyond economic repair. They were/ are proposed to be disposed of by sale/auction on.....

Accountant General

Items of furniture which could not be brought into use by repairs should not be discarded as unserviceable. Items which have not outlived either usefulness and can be brought use by economic repairs should continue in stock.

(C&AG's letter NO. 4208-NGE II/128-52, dated 29-12-1953 Dy. C&AG-290/Estt. 3498 of 1953-54 in Bld I.M./ Estt. 10-2/52-53.)

6.4. Scale of Furniture

The following scale of furniture has been prescribed by the Ministry of Works, etc.

Scale of furniture	Number
--------------------	--------

1. 'A' Class Officers:
- | | |
|-------------------|---|
| Carpet | 1 |
| Woollen Durry | 1 |
| Table-officers | 1 |
| Chairs(armed) | 1 |
| Chairs (Visitors) | 5 |
| Door mat | 1 |

	1
	1
Side rack	1
Hat stand	1
Book case	1
Steel Almirah	1
Room Heater (Blower)	1
3 piece sofa set (5 seater)	5
(1) Centre table and 4 side table for the A.G. only)	
2. 'B' Class Officers (Audit Officer):	1
Jute mat	1
Table-Officers	1
Chair-Officers	2
Chair-for visitors	1
Cotton Durry	1
Door mat	1
Hat peg	1
Side table	1
Side rack	1
Steel Almirah	1
Room Heater	1
3. Assistant Audit Officers:	
Table	1
Chair	2
Side rack	1
4. Sr. Auditor/Auditor/Clerks/Stenographers:	
Table	1
Clerk's table	1
Chair	1
Side rack	1

Note:- Each Auditor is not necessarily to be provided with a side rack. The requirements should be suitably assessed before sanction of the C& A.G. is asked for. (C& A.G. No. 64-NGE III/182-54, dated 18-1-55 Dy. Estt. 5519 of 54-55 in Bld Estt./10-2/53-53.)

(b) Furniture required for general use of the office such as Almirahs, Racks, Iron safe, etc. may be provided with proper sanction according to requirements of each office without reference to particular scale. MTS may be supplied with ordinary tables and chairs.

6.5. Essential items of Furniture and other articles to be provided at the residence of the Accountant

General and Group Officers:-

List 1 : Accountant General

1. 3 piece sofa set (to seat six.)
2. One centre table with two peg tables.
3. Carpet 15ft /9 ft.
4. Dining table with 6 chairs.
5. One steel Almirah (big) locker and double keys.
6. 4 cots with beds.
7. 2 clothe stands
8. 8 visitors chairs.

9. Invertor
10. (a) One executive table with drawer and locking device with corresponding chairs.
(b) One Table and Chairs for Steno.
11. Side Rack cum book case.
12. One Waste paper basket.
13. One Desk calendar.
14. One Table lamp/Emergency lamp.
15. Water filter.
16. Curtains.
17. Foot mats.
- 18.2 Heater (blower type),

List II : Group Officer

1. Cane sofa set (5 seater)
2. I centre table with 2 side tales.
3. I Dining table with 6 chairs.
4. I steel Almirah big/small.
5. 2 Beds.
6. I Heater (Blower)
7. I Water filter
8. 1 Emergency lamp.
9. Carpet.
10. Side racks.
11. One office table with chairs.
12. Curtain.
13. Foot mats.
14. 4 visitor chair.

(Authority: C& AG letter No. 555/NGE III/25-83, dated 16-2-88 644/NGE 1/45-79, dated 13-3-90.)

6.6. Ban on purchase of wooden furniture by Govt. autonomous organisation and public sector undertakings.

Instructions have been issued by the Ministry Finance, Department of Expenditure putting a ban on purchase of new items of furniture and furnishings and similar other materials. Thus, ordinarily no purchase of furniture is made by Govt. Deptts, etc. unless a new office is opened or an officer has joined against a newly sanctioned post.

All Govt. offices, autonomous organisations and public sector undertaking, should discourage purchase of wooden furniture to the maximum extent. While it may not be practicable to enforce immediately total ban on purchase of wooden furniture, the Govt. Deptts, autonomous organisations and public sector undertakings must ensure that initially say for a period of a year or so, at least 50 per cent of the annual expenditure of the Deptt., Ministry autonomous organisation and public sector undertakings earmarked for purchase of furniture, is earmarked exclusively for purchase of non-wood furniture only.

It is clarified that the above instructions do not alter the basic orders regarding ban on purchase of furniture, etc., save in case of new offices or when an Officer has joined against a newly sanctioned post.

These instructions would also apply in exceptional cases of replacement of old furniture which has become unserviceable and has outlived its utility.

(Authority: GOI, MOF, Deptt. of Expenditure, New Delhi O.M.No. 7(7)-E. (Co-ord.)/88, dated 14-3-88 forwarded under C&AG's letter No. 14 30 N.G.E.III/40-88, dated 5-5-88.)

6.7. Stock Register of Furniture and other articles

The Record Section maintains a register to show receipt hand issue of articles received in the office, except books, forms, postage stamps, coal and charcoal and articles of stationery for which separate registers are maintained, and such articles as phenol, matches and candles for which no register need be maintained.

Note:-(1). Articles relating to the office garden should also be entered in this Register.

(2). Price of all articles costing more than Rs. 25 and above should be shown in the stock Registers.

(3). Articles of furniture allotted to section and Gazetted Officers and liveries, umbrellas, Jharans, etc. supplied to Menials should be shown on the receipt side of the Register as long as they are in use.

They should not be shown as issued until they cease to be in use. The entries in the issue side of the Register should in that case be attested by the Gazetted Officer-in-Charge.

(4)- Separate pages of the Stock Register should be assigned for the various articles, an index being put at the beginning of the Register. Entries should be made as soon as the article is received and the payment made. A note of the page at which the entry has been made should be made on the bill when it is put up for payment. The AAO/ Record section should see that this is done when sanction for the purchase of an article is sought. The Register should be put up to enable the sanctioning authority to scrutinise the necessity and propriety of the purchase suggested.

An abstract should be prepared every quarter showing the various articles in possession of the different sections and the figures verified by actual count. The register should be submitted to the Gazetted Officer for inspection on the 10th April, July, October, and January.

(b) When an invoice of articles is received and put to the Gazetted Officer for payment order it should invariably be submitted alongwith the Stock Register, entries in which should be initialled by him.

(c) The balance articles appearing in the Stock Register should be verified by the AAO/ Record half yearly on 1st April and October and a certificate to this effect should be furnished by him at the foot of the Stock Register. In addition to this verification, the stock should be checked once a year by the Audit Officer (Inspection) on the completion of his tour at the end of the financial year.

6.8. Classification of Portable Heaters and Water Heater as Furniture

The Govt. of India have decided that only "Portable" heaters or water heater which obtain their electrical energy by means of a moveable plug from socket in the wiring system should be classified as furniture and that other electric heaters or water which are fixed on walls, floors or ceiling of Govt. building should be classified as fixtures.

6.9. List of articles of Furniture including Locks and Key

The Assistant Audit Officer of each section keeps a list of the articles of furniture, including locks and keys in his charge and is responsible for their care. On 1st of April and October each year, the AAO's of other sections submit list to the Record Section for check. The Assist. Audit Officer, Record checks these lists with the Distribution Register, prescribed in paragraphs above, and settles all discrepancies in communication with the section concerned, on the 7th April and October each year. This register alongwith General Stock Register prescribed in paragraph 131 above is submitted to the Deputy Accountant General through the Gazetted Officer-in-Charge who will test/check the correctness of half yearly verification made by the Assistant Audit Officer, Record-under clause (c) of paragraph 132 by counting few items.

Note:-(1) Record Section is responsible for furniture, etc. in the rooms of the Gazetted Officers, in the Library and training class in addition to that in its direct charge.

(2) MTYS working as Jamadars and Duftries are responsible for the articles in their charge, and the AAO, Auditor/Clerks for the goblet/glasses supplied to them for drinking water.

(3) When the Assistant Audit Officer takes charges of a section he is required to take over all furniture, locks and keys, etc. in the section and will be held responsible for them. The outgoing AAO will be called upon to make good the deficiencies, if any, unless explained satisfactorily.

6.10 Distribution Register of Liveries, Umbrellas, Furniture, etc.

In addition to the Stock Register prescribed above, Record Section maintains Registers showing in different pages the distribution of liveries, umbrellas, etc. among the member of the MTS and Group 'C' (Drivers, etc. and articles of furniture among the Gazetted Officers and the various sections of this office.

Note:-The Distribution Register of liveries, umbrellas, etc. should show the names of the member of MTS and Group 'C' to whom the articles have been supplied and their receipt should be taken in the register against the items concerned.

6.11. Condemnation and scale of unserviceable furniture and other articles.

Unserviceable and old furniture/other stationery articles which could not be used even after economic repair are to be condemned by constituting a condemnation Board. The members of the board to be nominated by the Accountant General. The Board will fix up a reserved price and submit its reports to the Accountant General.

The instruction laid down in rule 123 and 124 of the General Financial Rules and the Government of India decision (1) and (2) below this rules are to be followed separately.

The condemned furniture/articles are to be disposed of by public auction and sale proceed credited to Government account.

(Authority: Rule 123 and 124 of GFR, GI < MF OM No. 11(5)Estt(A)/60, date 12-11-61.)

6.12. Write off of Articles of furniture

The Accountant General has been authorised to sanction the write off of any article of furniture up to the value of Rs. 1,000 in each case.

(Authority: Item 9(b) of M.S.O. (Admn.) Vol. II.)

6.13. Purchase of Photocopiers/Duplicating Machine/Calculators, accounting machine.

Purchase of Photocopiers/Duplicating Machine/Calculators, accounting machine should be submitted to the Accountant General after obtaining the rate contract entered into with the various manufacturers by the Director General of Supply and Disposal, Government of India. It should be ensured that necessary budget provision exists in the year of purchase.

(Authority: GOI, Deptt. of official Language, New Delhi O.M. No. 1/14-013/89/O.L.A., dated 9-2-20 forwarded under C. & A.G.'s letter No. 137-HA/Group-11/9-90, dated 19th March, 1990).

6.14. Purchase of Computers:

As intimated vide this Department's O.M. No. 12015/12/84-OL (TC), dated 30.5.1985 all the offices of the Central Government should purchase only bilingual (Hindi-English), computers word processors. The Administration Division of every Ministry/Department has been made a check point for ensuring strict compliance of the instructions regarding the purchase of computers work processors, etc. Any machine which does not have bilingual capability should not be purchased without prior approval of the Department of Official Language.

(Authority: Gol, Ministry of Home Affairs, Department of Official Language (technical cell), New Delhi O.M. No. 12015/18/90-OL (TC), dated 25th may, 1990 forwarded under c & AG's letter No. 370-HA/Group-11/9-90, dated 2-7-90.)

6.15. Inspection of computers, etc. by Assistant Audit Officer

The Assistant Audit Officer/Record will be responsible to see that all computers and other machines are maintained properly and kept in good working condition. He will inspect all such machine one the last working day of each month recording the fact of his inspection on the prescribed machine care in Form of Appendix "D" to the Stationery Stores Rules. He will also maintain a

Register of computers, duplicators or other machine in use in his section. This register and the machine care will be submitted to the Gazetted Officer at the end of every quarter for review.

6.16. Responsibility of Stenographers and DEOs/Clerks

Each Stenographer or DEOs/clerks or other person to whom a machine is supplied should be held to be in charge of it, and to be personally responsible for its care and upkeep. He should clean the machine daily carry out the instructions issued by the makers for its cleaning and oiling. He should also be responsible for maintaining correctly and up-to-date the machine cards relating to the machine in his charge. He should lock the cover of his machine every day before leaving office and will be held responsible for any damage to the machine caused by carelessness or neglect.

The Stenographers or DEOs/Clerks will be held responsible for the efficiency and economical use of typewriter supplied and accessories issued to them. They should see that the maximum use is made of each ribbon, turning it when necessary in order to use the type surface.

CHAPTER-VII RECORDS-MANAGEMENT

7.1. Introduction

In order to prevent unnecessary accumulation of records in the various sections and the inconvenience resulting there from, they are transferred periodically to the custody of the Record Keeper for preservation till in the time for their destructions comes. They are kept in separate rooms specially allotted for the purpose in which racks are provided so that the files may be arranged according to section/nature of records. Etc.

7.2. Admission of Records-Restriction

Except where specially provided for in the office procedure manual no records are taken over by the Record Maintenance Group unless they are to be preserved for more than three years. Other records will remain in charge of the section concerned, till they have run out the prescribed period of their preservation when they will be made over to Record Maintenance Group for destruction.

7.3. Labelling of records

The instructions regarding the preparation of Index slips should be carefully followed and applied. It is very important that labels (index slips) should be written very prominently so that they may be clearly visible in the record racks. No files will be admitted into the Record Rooms unless they are labelled indicating their nature and the period of their preservation.

7.4. Admission of Records affected by White Ants or otherwise damaged

Records affected by white ants or otherwise damaged will be admitted only after they have been very thoroughly dis-infected or repaired. In such cases AAO/ Record will report the fact to the Gazetted Officer-in-Charge of the section concerned and serious view be taken, if the damage is due to neglect on the part of the in charge of the particular record.

7.5. Admission of Correspondence to Record Rooms

All closed case files of correspondence are transferred to the old records through the sectional case register in April every year. The Record Keeper in charge of Record Maintenance Group should be careful to see that the year of destructions is marked prominently on the covers over the dated initial of the AAO concerned.

7.6. Personal Files of Members of Office Establishment

Personal files of members of office establishment are not sent out of the section for preservation in Record Room.

7.7. Transfer of Records to Record Rooms-Procedures

Documents intended for being lodged in Record Rooms are made over to the Record Keeper through a transit Register in Form No. SY-307. They should be sent in batches from 1st July and on no account should they be sent all at a time in the last part of the month. The work should be completed by 31st July.

7.8. All records (i.e. Register, Files etc.) made over to old Record Branch should be properly bound or otherwise sealed. Each of them should have recorded thereon in a conspicuous place over the dated initial of the person authorised, the year in which it is to be destroyed. The old Record Branch should refuse to accept any records which are not completed in the above respects.

Note:- The information in respect of register and records which do not have their subject clearly specified on their face should be recorded in Block Letters and Figures, on index slips in the following forms to be pasted on such Register or Record:

Forms of Index Slips of Records made over to the Old Record Branch

1. Name of Record/Register.
2. Major or Group head of Account/Department.
3. Period for which they relate.
4. Year due for destructions:--

Dated initial of the AAO.....Section.

7.9. List of Old Records

The transit Register (Form No. 307) maintained for transfer of records from sections to the old Record should be written up in duplicate by means of carbon paper, the top copy of which should be prepared in ink, being retained by the Old Record Group and treated as a list of records in his custody. Separate page or set of pages should be reserved for each Group/Major Head, which should be indicated at the top of the relevant page. The heading of the transit Register should be attested in manuscript as follows:

.....SECTION
TRANSIT BOOK OF RECORDS MADE OVER TO RECORD ROOM

Date	Description of Records	Period	Years of Destruction	Receipt of Record Keeper	Remarks (date of destruction)

The copy of the list retained by the Record Keeper should be filed in a guard file, separately for each Group/Major Head of Accountant. When record is destroyed the date should be noted in the last column of the list under the initial of the Record Keeper. The lists may be destroyed when all documents entered therein have been destroyed. Each rack should have a label attached showing the Department and the class or classes of the records, kept therein.

7.10. Arrangement of Record

(a) The record received for being lodged in the Record Room will, after they have been indexed, be placed in the racks provided for that particular class of records and this work should be finished as early as possible after 1st July and not later than 31st August. Once any record has been admitted into

the Record Room, it ceases to be a sectional record i.e. a record in the charge of any other department of the office, and the responsibility for its future safe custody lies with the Record Keeper. Should it be given out of the Record Room at any time later, it will be the duty of Record Keeper to see on its return that it is in good condition.

(b) All records belonging to the same class or kind will be kept together in one line, and on the same shelf, as far as practicable, or continued to the next. Record of one period must not be mixed up with those of another and those having same periodicity will be arranged in district or other alphabetical orders.

(c) A vacant space should be left as far as possible after each class of records to provide accommodation for similar records of future years. As the records of the older years are destroyed year by year after the lapse of the prescribed period of time, fresh space becomes available for keeping more records.

Thus it will not be necessary except occasionally to shift any records. In few cases a readjustment may be found necessary, but as a rule and if possible records should not move from place to place, more particularly if they are old.

(d) Registers and other bound volumes will be placed with back exposed to view in regular lines on the edge of the shelves on which they are placed and they should not be pushed in further than is necessary. The more even and regular the line, the easier it is to pick out the required register or file.

(e) All overcrowding should be avoided as it tends to damage the binding.

(f) The bundles must be placed carefully. Accommodation should not be unnecessarily wasted, and bundles should therefore be placed one above the other in the line and so arranged that the labels may be easily read. Any carelessness in this respect will be viewed seriously.

(g) No records of any kind may be left on the floor, on the window sills or placed below the lowest shelf of any rack.

7.11. Replacement of Labels

The Record Keeper will see that all volumes are properly labelled, should any label be torn or become defaced or drop off from any volume; a new label should be attached to the volume.

7.12. Care of Bundles

(a) Bundles will be fastened crosswise with one and not two pieces of strong twine with knot securely tied at the top of the bundle.

(b) Each bundle will have a printed label attached showing its contents when a bundle contains two or more parcels each parcel will have a separate label besides the general label pertaining to the bundle. If a label is damaged or torn it must be replaced.

7.13. Supply of Files and other documents from Record Room

When any file or documents lodged in the Record Room is required by any section, it should be obtained on exchange for a requisition slip in Form SY-301 signed by the Assistant Audit Officer.

7.14. Register of Records Issued

As the records or file wanted is issued it is entered in the Register of Records issued in which a separate page is allotted to each section. At the end of each day, the requisitions are sorted according to section and carefully kept under lock and key. On the return of the file, or documents, the relevant entry in the register is struck out.

7.15. Return of Files, etc. to Record Room

When a file or document is returned the clerk returning it must see that he obtains and destroys his requisition slips. The Records Keeper should refuse to receive a record which is sent back to him through transit book. If for any reason the requisitions cannot be found out immediately (which should rarely occur) the file or document must be taken back by the messenger to the section

concerned, and returned later, by which time the Record Keeper should have the requisition ready. The messenger will be held responsible, for the documents until he receives and brings back the requisition. If however, the requisition is not forthcoming, the receipt back of the file or documents may be acknowledged in a separate slip of paper.

7.16. Responsibility for the Safe Keeping of Records and their Returns

The responsibility for the safe keeping of records issued will be with the indenting officer or with such other officer as may take it from him until the record is returned to the Record Room.

7.17. The responsibility for watching due return of a record however lies with the Record Keeper.

7.18. Issue and Return of Letters and Bundles

When a letter, case file or bundle is issued from the Record Room, a slip bearing the diary number and date of the letter, the index number of the case file or the number and year of the bundle as the case may be, the date of issue and the name of section to which it has been supplied will be placed in the file or bundle issued. The slip will be destroyed when the letter, case file or bundle is received back and kept in its place.

7.19. Working Hours in Record Room

The record rooms will remain open throughout the prescribed office hours but records will be given out from Records and received back between 11 AM and 1 PM. No documents will be issued unless a requisition is marked urgent and signed by a Gazetted Officer.

7.20. Reminders for Return of Records Issued

(a) All letters, bundles and other records issued are returnable within ten days. If they are not returned within this period reminder in Form No. SY-246 will be issued on the eleventh day, through the Gazetted Officer in charge. The AAO is held personally responsible for seeing that the reminders are issued promptly.

(b) If any record is outstanding for more than a month, after the date of issue, the fact should be specifically brought to the notice of the AAO/Record, who failing to recover the records will report the matter to the Deputy Accountant General (Admn.) through the Gazetted Officer concerned.

(c) Once every week AAO/Record will go through the Register of Records Issued, and see that reminders have been issued for all outstanding records and report to the officer in charge all cases in which records have been retained beyond ten days.

7.21. Admittance into Record Room

No strangers, visitors, or other outsiders will be admitted into the Record Room except under the special order of Gazetted Officer and no person of this office, not connected with the record rooms when he is below the rank of AAO will be allowed admittance.

7.22. The Record Keeper's Duties

(a) The Record Keeper is responsible for the proper custody of the files/records and should see that files taken out there from are returned within 10 days. The AAO/ Record Section must examine the files of requisition weekly from the oldest requisition upwards, and see that reminders are regularly sent for files/records overdue. The Record Keeper should arrange for the receipt, housing and weeding of records with reference of the procedure laid down for the maintenance of correspondence files, vouchers and other records.

(b) The Record Keeper is held responsible to see that

(i) all records are kept in orders in their proper places,
 (ii) Records bear correct labels and that period of life is recorded and attested by the AAO of the section concerned.

(iii) no records are kept lying on the floor.

(iv) no records are admitted into the room, for which he has no authority to receive

(v) No records are removed from the room without a formal requisition,

(vi) All records given out are duly returned to the record room.

- (vii) The register for weeding is maintained properly,
- (viii) No one except the staff of the record room is allowed to handle the records,
- (ix) No unauthorised person is permitted to have access to the room,
- (x) Record rooms are kept under lock and key in his absence.

- (c) The Record Keeper and his assistant must never leave the Record Rooms at the same time during office hours.
- (d) The Record Keeper is also responsible for the safety of the rooms during working hours, and he will see that no one smokes or takes fire in any form into these rooms.
- (e) The Record Keeper will see that the Record rooms are kept neat and clean and in order. Bales of paper, pieces of strings, pins and other rubbish are not to be left lying on the floor. They should be removed daily.

7.23. Destruction of Records

The records of this office including vouchers, files, registers, office files, etc are preserved only for limited period except when they require to be preserved permanently under Annexure I to Chapter X of the CAG's manual of Standing Orders and Appendix F to the office procedure Manual. When a record has completed the period of its preservation it is removed from the Record Room or in the case of records in the custody of section, from the section concerned. All records to be destroyed will be torn into pieces and then sold and the sales proceeds credited to Govt. without delay. If no purchaser can be found the torn records will be removed in batches to the incinerator for being burnt.

Note:-1. The C&AG has directed that the main principle which should guide the destruction of records should be that so long as an objection is outstanding and the accounts/vouchers not being completely checked and accepted in Audit, they and the supporting documents should not be destroyed even though the period of preservation in the relevant Rules may have expired. No records should therefore be destroyed without obtaining specific orders from the Accountant General in each area.

(Letter No. CAG-196-Adm II/24-53 dated 10-6-53 DY W 1897-WMI-951 OF 1953-54 IN WH DID 261/5354.)

Note:-2. Blank Forms when they are obsolete, may be sold, instead of being burnt and sale proceeds credited to Govt.

Note:-3. All waste paper of a secret and confidential nature should be burnt instead of being sold. This principle should be applied not only to files but to all papers, such as pamphlets drawings, blueprints, stories perforated monotype paper matrice, proofs, carbons, etc. In order to facilitate this being done, AAO of all sections should see that confidential papers are fitted always in separate boards and kept in their personal custody under lock and key and that when the time for their destruction comes it should be seen that they are burnt.

(G.I. Dept-Labour Office MNO No. A-354 dated 10-10-1941, Auditor General Memo 699-Rec 30-41 dated 22-11-1941 DY. T.M. 1125 of 1941-42.)

7.24. Period of Preservation of Records

For the period of preservation of the various Records See Annexure I of Chapter X of the MSO and Appendix F to the office procedure Manual.

7.25. Weeding out of Records for Destructions

- (a) The entries in the column "year of destructions" in the list of old records in the Form NO. SY 307 (vide paragraph 154) indicate which records are due for destruction in a particular year. According to the indication, the records which have become due for destruction are removed from the respective racks and at the same time listed in a bound register in Form No. SY 256 A.

- (b) Before any records are sent to the incinerator for destruction approval of the Accountant General should be taken in the Register in Form SY 256A. This register should be preserved carefully. When selecting any records for destruction, it will be necessary to consult all the list of old Record in "Form No. SY 307 (paragraph 154) but it will be convenient if the entries in the list of old records in respect of documents which have already been destroyed are cut out and the remaining entries when they are few are copied and attached to the list of old records.
- (c) In order that there may not be any omission in destroying records after the prescribed period of their preservation due to omission in indexing as aforesaid, the Record Keeper should examine the files/records on the various racks to see whether any records has been left out inadvertently. If the period of preservation as indicated in the cover of any file/records does not agree with relevant entry in the "list of old Records" Form No. SY 307, the discrepancy must be reconciled, if necessary, in consultation with the section concerned.
- (d) No letters, files and bundles are destroyed without being first entered in Form No. SY-256A.
- (e) All files, which are admitted into the Record room should be destroyed through the agency of the Record Keeper and listed in the Register in form No. SY-256A even when they are made over to the Record Keeper after they have been due for destruction.
- (f) In order to ensure that all documents due for destruction are destroyed after the prescribed period, care should be taken to obtain back files, letters and bundles which were supplied to sections on requisition but have not yet been received back.
- (g) On the 1st April in each year, the weeding of records for destruction should be taken in hand under the supervision of Sr. Auditor and destruction completed on or before the 30th June. When the destruction has been completed the Record Keeper will under his dated initial Note the work "destroyed" against the relevant entries in the column for remarks of the list in Form No. SY 256A.

NOTE:--Serviceable Millboard and covers are not destroyed. They are retained for further use.

- (f) A report of the destruction should be submitted by the AAO of the Record Department to the Accountant General through the Deputy Accountant General and the Branch Officer in charge.

7.26. Half yearly inspection of old Records by a Gazetted Officer

The Comptroller and Auditor General has decided that in order to ensure the proper performance the destruction of records a senior Gazetted Officer should, after personal inspection, prepare a half yearly report on the state of old records and submit to the Accountant General through the Deputy Accountant General for review and orders. The 10th of April and October have been fixed as due dated by the Accountant General. (C.C.A.M.T 1577-Admn-469-30, dated 10-10-1930.)

7.27. Duties of the Record Maintenance Supporting Group

The duties of the Group should be broadly as follows:-

- (g) Segregating, listing, stitching and indexing of vouchers and making over for audit as well as watching receipt back if Accounts Offices Receipt and Sending back of vouchers in AG (Audit), Offices.
- (ii) Stitching and indexing of current Records in the sections and transfer to old Record Section.
- (iii) Updating of codes and Manuals by adding correct slips in the sectional offices and main Library and weeding out of those which have outlived their utility.
- (iv) Maintenance of old Records and their weeding out.

Based on the assessment of works programme will have to be drawn up by each office attending to the works on an orderly and systematic manner and the team employed optimally.

(Authority: CAG's Circular No. 12/OM/1988-1020-O&M/2-87/at 9-9-1988 Record I/Audit/2, 13/87-88.)

CHAPTER VIII

Welfare Section

8. Duties of Welfare Assistant

(I) Staff Welfare:

- (a) Giving personal hearing to individual members of staff regarding their difficulties or grievances in places of treatment.
- (b) Assistance to Staff suddenly taken ill or those chronically ill. Helping in securing admission in places of treatment.
- (c) Helping, in cases of need in securing admission of children in Schools, Colleges and other educational institutions.
- (d) Assisting, in cases of need, families of persons on protracted tours.

(II) House-Keeping, Watch and ward and other security arrangement etc.

- (a) Cleanliness of office buildings, premises and bath rooms including adequacy of water supply.
- (b) Cleanliness of office canteen and kitchen.
- (c) Cleanliness of premises of staff colony, if any, and security arrangements thereof.
- (d) Watch and ward and other security arrangement of office premises and staff colony.
- (e) Neatness of work place, including proper maintenance of furniture, removal of unwanted records elimination of congestion in sections adequacy of lighting and ventilation.
- (f) Adequacy of drinking water facilities.
- (g) Correspondences regarding upkeep and maintenance of office building, Quarters.
- (h) Arrangement for refreshment of office meetings, conferences, etc.
- (i) Maintenance of Guest House.
- (j) Timely provision of hot and cold weather arrangements.
- (k) Parking lots for cycles, scooters and cars and ensuring their safety and protection against sun and rain.
- (l) Matters related to minor works of office and quarters.

(III) Recreational, Cultural and Community activities:

- (a) Encouragement to players for participation in games, (etc.) arrangements for matches and tournaments.
- (b) Encouragement to persons possessing talent in music dramatics, arts, literary and other cultural activities, and participation in the arrangements for variety entertainments, dramatic performances, art exhibitions, Kavi Sammelans, Mushaira, Debates and publication of office magazine, etc.
- (c) Arrangement for 'get-together' and picnics.
- (d) Liaison with Recreation Club, Co-operative Stores, Credit Society House Building Society, etc.

Note:- Welfare Section is to be under the direct supervision of A.A.O, Administration Section.

APPENDIX 'A'
(Vide Paragraph 42)
List of Undiarised Documents

Description	Section
<i>General:</i>	
1. Proofs of Manuals, Correction Slips to Manuals Circulars, Reports, etc	Record.
<i>Establishment:</i>	
2. Money Order Acknowledgement (Annexure A, Office order 257, Dated 22 nd January, 1935) Record:	Establishment/Cash Branch.
3. Letter requesting supply of Circulars.	
4. Advice relating to Despatch of Codes, Manuals and Correction Slips thereto	Records.
5. Bills for Articles supplied to office locally.	
6. Advice of Despatch of Stationery and Forms. Works Audit Departments:	
7. Replies to Audit Notes.	
8. Replies to Objectionable Item Statements.	
9. Replies to Inspection Reports.	SWA.
10. Rent Statements sent by Government for Verification	
11. Voucher Slips.	
12. Major and Minor Works Returns.	
13. Completion Reports or Statements.	
14. Memoranda intimating Acceptance or Rejection of Adjustments advised.	
15. Award Statements.	
16. Detailed Statements of Permanent Estt. Of Divisional	SWA.
17. Requisitions for Correction of Accounts	
18. Proofs of Correction Slips, Manuals or Returns.	
19. Test Audit Notes.	
20. Capital and Revenue Accounts.	
21. Annual Certificates of Balance.	
22. Annual Account of Cemetery Endowments	SWA.
23. Statement of Works suspended for six months or which appear to be completed.	
24. Approximate Account Current.	
25. Duplicate copy of Account Current with the Divisional Officers. Certificate of Scrutiny.	
26. Statement of Jail Supplies (Sectional Order No. 6, dated the 16 th Feb. Outside Audit Department (CAW/RAW):	
27. Audit Report.	
28. Final Objection Statement	CAW
29. Auditor's Diaries	O.A.D.
30. Requisition for Stationery, Forms, Papers, etc. from Auditors	
31. Travelling Allowance Bills of Auditors.....	CAW
32. Contingent Bills of Auditors	RAW
33. Miscellaneous Correspondence with Auditors	