

**OFFICE OF THE ACCOUNTANT GENERAL (AUDIT)**  
**CHHATTISGARH, RAIPUR**

**MANUAL OF OFFICE PROCEDURE**

## **PREFACE**

This is the first edition of the Manual of Office Procedure issued by this office after it started functioning as the Office of the Accountant General (Audit) Chhattisgarh independently w.e.f. March, 2003 in the newly formed Chhattisgarh State. This manual is compiled under the provisions of paragraph 2.1 of the Comptroller and Auditor General's Manual of Standing Orders (Administration) Vol. I and incorporated all changes necessitated by amendments and orders etc. issued from time to time. The manual is intended for the guidance of the staff of this office, in their day to day work.

2. The instructions contained in this Manual are supplementary to the general rules and orders contained in the authorized Codes, Rules, Regulations, etc. and should not be regarded as superseding or replacing them. This manual should not be quoted or referred to as an authority in any correspondence outside this office.

3. All the members of staff of this office are expected to be conversant with the procedure and instructions herein laid down, and ignorance cannot and will not be accepted as an excuse for not observing them.

4. The correction slips issued from time to time should be promptly pasted in the copies of the Manual by the staff concerned so that they may be up to date and serve the purpose for which the Manual is intended.

5. Administration-I section is responsible for keeping this Manual up to date by periodical issue of correction slips. Any omissions or inaccuracies noticed in this manual should be promptly brought to its notice for necessary action.

6. No deviation from the procedure described in this Manual will be permitted except under the orders of the Accountant General. Suggestions for improvement are always welcome.

**Raipur:**

**BIJAY KUMAR MOHANTY**

**Dated:**

**ACCOUNTANT GENERAL (AUDIT)**

## INDEX

CHAPTER I		
CONSTITUTION AND ORGANISATION		
	Paragraph	Page
Introduction	1.01	1
Head of Office-overall supervision	1.02	1
Distribution of Group Officers	1.03	1
Charges of the Group Officers	1.04	1
Officers under group supervisory Officers	1.05	2
Section single compact unit	1.06	2
Brief outline of work done in various group of sections	1.07	2
Control sections	1.08	10
Appointing authorities	1.09	10
Welfare Officer	1.10	11
Secretary to The Accountant General	1.11	11
CHAPTER 2		
ATTENDANCE, DISCIPLINE, GENERAL CONDUCT		
Office working hours	2.01	13
Attendance before and beyond normal hours	2.02	13
Attendance of staff	2.03	14
Attendance of MTS	2.04	14
Punctuality and penalty for late attendance	2.05	15
Leaving office during work hours	2.06	15
Entry and presence in office premises	2.07	15
Leaving Headquarters	2.08	16
Absence without leave	2.09	16
Attendance by staff on Saturdays, Sundays and Holidays	2.10	18
General Conduct	2.11	19
Politeness and behaviour	2.12	19
Gossiping and loitering	2.13	19
Misconduct of members of staff	2.14	19
Smoking in office premises	2.15	20
Cleanliness	2.16	20
Spitting	2.17	20
Tidiness of sections and office rooms	2.18	20
Missing papers	2.19	20
Playing card	2.20	21
Precautions against fire	2.21	21
Tampering with and/or removal of fixtures	2.22	21
Arrest of government servants	2.23	21
Conviction of government servants in a court of law	2.24	22
Representation of government servants on service matters	2.25(A)	22
Petitions and Memorials	2.25(B)	23
Insolvency and indebtedness	2.26	24

Acquisition and disposal of movable and immovable property	2.27	24
<b>CHAPTER-3</b>		
<b>HOLIDAYS AND LEAVE</b>		
Holidays to staff excluding chowkidars and sweepers	3.01	26
<b>RESTRICTED HOLIDAYS</b>		
Restricted holidays to staff excluding Chowkidars and Sweepers	3.02	26
Scope of and permission for Restricted Holidays	3.03	26
Record of Restricted Holidays	3.04	26
Holidays to Chowkidars and Sweepers on regular establishment	3.05	27
Combination of holidays	3.06	27
Entitlement and grants of Compensatory Leave	3.07	27
Compensatory leave to peripatetic Audit Parties staff	3.08	28
Amount of casual leave	3.09	28
Grant of casual leave	3.10	29
Casual leave for half a day	3.11	29
Combination of casual leave with other kinds of leave	3.12	30
Record of casual leave	3.13	31
Special casual leave	3.14	31
Regular leave	3.15	46
Sanction of Leave- Sanctioning Authorities	3.16	47
<b>CHAPTER – 4</b>		
<b>SYSTEM OF CORRESPONDENCE</b>		
Inward of correspondence	4.01	49
Remarks on letters prohibited	4.02	51
Letters and documents to be retuned/forwarded in original to outside authorities	4.03	51
Transfer and circulation of papers amongst section	4.04	51
Disposal of inward correspondence	4.05	51
Ad-interim disposal	4.06	52
Disposal of demi-official letters addressed to the Accountant General/Sr. Dy. Accountant General/Dy. Accountant General	4.07	52
Disposal of un-official references	4.08	53
Disposal of reminders to in-ward correspondence	4.09	53
Files and cases	4.10	53
Register of cases	4.11	54
Files	4.12	55
File numbers and subject/title	4.13	55
Authorised initials on cases and files	4.14	56
Case numbers	4.15	57
Opening of new files	4.16	58
Important orders in case files	4.17	58
Page numbering in files	4.18	58
Referencing in files	4.19	59
Method of putting up of papers	4.20	59
Submission of notes to Branch Officers, Group Officers and	4.21	61

Accountant General		
Oral consultation	4.22	63
Method of drafting	4.23	63
Notes and drafts to pass through Assistant Audit Officer/Supervisor	4.24	66
Assistant Audit Officers/Supervisors responsibility of drafts written by higher officers	4.25	66
Custody of “Secret” and “Confidential” letters	4.26	66
Tone of correspondence	4.27	67
Instructions regarding issue of official correspondence	4.28	68
Documents which can be issued over the signature of Assistant Audit Officers/ Supervisors	4.29	70
Fax, E-Mail	4.30(a)	71
Speed post service-issue of	4.30(b)	71
Procedure of issue of telegrams	4.31	71
Correspondence by half margins	4.32	72
Protracted correspondence not to be entered at Assistant Audit Officer’s/ Supervisor’s level	4.33	73
Incomplete and piecemeal correspondence	4.34	73
Call for copies of letters	4.35	73
Giving copies of papers	4.36	74
Endorsement on letters	4.37	74
Reference to titles in official documents	4.38	74
Queries by Officers	4.39	74
Use of abbreviations in notes and drafts	4.40	75
Use of “Urgent” “Immediate” slips	4.41	75
Procedure relating to communications with Foreign Government	4.42	75
Addressing private persons/bodies	4.43	76
Communications with members of the Legislatures or officials of communal organization on matters concerning the work of administration of the Indian Audit and Accounts Department	4.44	76
Supply of information in connection with Parliament/State Legislature questions	4.45	77
Requisition for copies of documents/papers from State Government	4.46	78
Request to State Government to be signed by the Accountant General	4.47	78
Reminders to outward correspondence	4.48	78
Reminders to half margins issued	4.49	80
Issue of outward correspondence from sections for despatch	4.50	80
General Rules for sending papers to General Branch for despatch	4.51	81
Responsibility of dealing section for “Issue today” drafts	4.52	82
Pending cases	4.53	82
Unanswered and pending correspondence	4.54	83
Report on the diary of issues	4.55	85

Disposal of complaints to the Comptroller and Auditor General	4.56	86
Disposal of Internal Test Audit section's memos and Inspection Report	4.57	86
Disposal of paragraphs of the Inspection Report of Principal Director of Inspection	4.58	87
Disposal of memos	4.59	87
Treatment of corrections of Manual	4.60	88
Filing of unimportant correspondence relating to audit	4.61	88
Filing of important correspondence	4.62	89
<b>CHAPTER 5</b>		
<b>GENERAL SECTION AND ATTACHED BRANCHES</b>		
<b>A 1- RECEIPT BRANCH</b>		
Receipt Branch	5.01	90
Procedure of receipt of dak and its distribution	5.02	90
Opening of dak	5.03 (a)	90
Registered and insured covers/parcels	5.03 (b)	91
Govt. of India, State Government and other important letters	5.03 (c)	91
Comptroller and Auditor General's dak	5.03 (d)	91
Letters regarding "Right to Information Act"-2005	5.03 (e)	91
Receipt of telegrams and court cases/court summons	5.04	92
Secret and confidential letters	5.05	93
Demi-official and unofficial letters	5.06	93
Service books and Bank pass books etc.	5.07	93
Railway receipts for stores and stationery articles etc.	5.08	94
Other miscellaneous and local dak	5.09	94
Receipt of incomplete document	5.10	94
Arrangement of receipts on holidays	5.11	94
Documents to be stamped with office stamps	5.12	94
Registration and distribution of inward dak to various sections	5.13	94
Distributions of letters received from Government of India and State Government	5.14	96
Distribution of telegrams	5.15	96
Distributions of registered covers	5.16	97
Receipt and custody of valuables	5.17	99
Review of the Register of valuables	5.18	99
<b>A 2- DESPATCH BRANCH</b>		
Receipt of papers for dispatch	5.19	100
Instructions to the dispatcher	5.20	100
Local delivery	5.21	101
Precautions for ensuring correctness of address	5.22	102
Confidential letters for issue	5.23	102
Letters to be dispatched the same day	5.24	102
Entry of envelopes in Dispatch Register	5.25	102
Account of service postage stamps	5.26	103
Custody of service postage stamps	5.27	104

Use of service postage stamps	5.28	104
<b>B- LIBRARY AND PUBLICATIONS</b>		
Control and upkeep	5.29	104
Registration and distribution of books and publications	5.30	104
Spare copies of books and publications	5.31	105
Catalogue	5.32	105
Issue of books	5.33	105
Hours for attending to requisitions	5.34	106
Scrutiny and verification	5.35	106
Annual verification	5.36	106
Corrections to codes and manuals	5.37	106
Supply of codes and manuals to the C & AG	5.38	107
Supply of copies of codes etc. at concessional rates to members of staff	5.39	107
Procedure for procuring codes and manuals	5.40	108
Supply of Codes and Manuals for use by officers and sections	5.41(A)	108
Supply of Codes and Manuals	5.41(B)	108
<b>C- STATIONERY AND FORMS</b>		
Stationery	5.42	109
Stock Register	5.43	110
Claims for shortages	5.44	110
Rubber stamps and office seals	5.45	110
Economy in the use of papers	5.46	111
Indents for printed forms from Manager, Forms Press, Kolkata	5.47	112
Indents for calendars	5.48	112
Indents for supply of stationery and forms	5.49	112
Annual report on obsolete forms and forms not required	5.50	113
Stock book of forms	5.51	113
Printing of Manuals at the press other than The Government of India Press	5.52	114
Binding work	5.53	114
Printing of forms etc.	5.54	115
Instructions to be observed in respect of requisition for printing	5.55	116
Printing and stationery	5.56	117
Printing of Circular letters	5.57	117
Material for printing	5.58	117
Size of the publications	5.59	118
Changes in printing type and form	5.60	118
<b>D- RECORD BRANCH</b>		
Record Rooms	5.61	118
Classification of records	5.62	119
Instructions regarding consignment of records to record room	5.63	119
Date of consignment of records to records room	5.64	120
Special instructions for stitching bundles of vouchers	5.65	120
Acknowledgment of receipt by record clerk	5.66	121

Index Register-Registration of records in record room	5.67	121
Arrangement of records in racks	5.68	122
Supply of record from record room	5.69	122
Inspection of record room	5.70	123
Destruction of records	5.71	124
Records to be preserved for permanent retention and eventual storage in the National Archives of India	5.72	125
Destruction of records pertaining to persons migrated to Pakistan	5.73	126
Precaution against fire	5.74	126
Duties of record keepers	5.75	126
<b>E- FURNITURE</b>		
Stock Account	5.76	127
Register of dead stock	5.77 (1)	128
Register of purchase and distribution of furniture	5.77 (2)	128
Register of repairable and/or unserviceable articles	5.77 (3)	128
Classified abstract of the dead stock	5.77 (4)	129
List of furniture etc. Assistant Audit Officer's/Supervisor's rooms	5.78	129
Supply of furniture at the residence of Group Officers	5.79	130
Powers to incur expenditure on the purchase and repairs of furniture	5.80	131
Physical verification of dead stock and other articles of furniture	5.81	132
Procedure of disposal of obsolete, surplus and unserviceable stores	5.82	132
<b>CHAPTER – 6</b>		
<b>MISCELLANEOUS</b>		
<b>SECTION 'A' – CONTROL OVER GENERAL STATE OF WORK</b>		
<b>GENERAL</b>	<b>6.01</b>	<b>134</b>
Calendar of Returns	6.02	134
Monthly Arrear Report	6.03	135
Quarterly Report on the state of work to the C & AG	6.04	136
Dictionary of References	6.05	137
Assistant Audit Officer's/Supervisor's reference book	6.06	138
Note book of Assistant Audit Officers/Supervisors and Auditors	6.07	138
Digest of Important and Interesting cases	6.08	139
Suggestions for improvement in the procedure of audit	6.09	140
Half yearly bulletins	6.10	140
Strict observance of the provisions of Manual Of Office Procedure and other Manuals	6.11	140
Maintenance of Manuals	6.12	140
Posting of corrections to codes and manuals	6.13	141
Advance copies of corrections to codes etc.	6.14	141
Calls for papers by Officers	6.15	142
Procedure for production of unpublished official documents in the court of law	6.16	142
Processing of requisition for production of documents in the court	6.17	143



of Law		
Anonymous and Pseudonymous letters	6.18	143
Handing over and taking over charge- Responsibilities	6.19	144
Procedure for change of name by a Government Servant	6.20	145
Rules for the display of National Flag of India	6.21	146
Telephone/Trunk Call Register	6.22	147
Inspection of Sr. Auditor's/Auditor's seat	6.23	147
Office orders and circulars	6.24	147
Distribution and upkeep of copies of office orders	6.25	148
<b>SECTION 'B' DUTIES</b>		
General duties of Assistant Audit Officers/Supervisors	6.26	149
Duties to be entrusted to Sr. Auditors/Auditors	6.27	151
Duties to be entrusted to clerks	6.28	151
Duties to be entrusted to Multi Tasking Staff	6.29	152
Duties of Care-Taker	6.30	153
Use of IT Resources	6.31	154
Precautions by sections	6.32	154
<b>ANNEXURES</b>		
I. Precautions against fire (fire rules)	2.21 (c) and 5.75(d)	156
II. Object of Inspection and the position of Director of Inspection vis-à-vis the Head of the Office	4.58 (a)	162
III. Receipt and processing of court summons/court cases	5.04 (b)(i)	166
IV. List of records and period of preservation thereof	5.63	167
V. Scale of furniture	5.80	173
VI. Arrear in terms of Mandays	6.03	176
<b>FORMS</b>		
I. Register of dead stock	5.77 (I)	177
II. Classified Abstract of Register of dead stock	5.77 (IV)	178
III. Register of repairable and/or unserviceable articles	5.77 (III)	179
IV. Register of purchase and distribution of furniture	5.77 (II)	180
V. Report of surplus stores for disposal	5.83 (c)	181
VI. Sale Account	5.83 (d)	182
VII. Assistant Audit Officer's/Auditor's Note Book	6.07	183
VIII. Register of correction slips	5.38 (2)	183
IX. Daily progress report of incorporation of corrections to Manuals etc.	5.38 (3)	184
X. Handing over Report of Branch Officer	6.19 (b)	185
XI. Handing over Report of Assistant Audit Officer/Supervisor	6.19 (b)	186

## CHAPTER – 1

### CONSTITUTION AND ORGANISATION

**1.01** Consequent upon the formation of Chhattisgarh State from the erstwhile Madhya Pradesh, the Office of the Accountant General (Audit) Chhattisgarh started functioning w.e.f March 2003. Distribution of employees/Officers among the then existing offices of the Accountant General (Audit) I and II Madhya Pradesh and Office of the Accountant General (Audit) Chhattisgarh was made as per norms fixed by the CAG Office. The Office of the Accountant General (Audit) Chhattisgarh is located at Raipur.

**1.02** The Accountant General is in overall supervisory control of this office as a whole.

**1.03** For the smooth conduct of the day-to-day work in the office, the Accountant General is assisted by the Group Supervisory Officers as follows:

- (a) Sr. Dy. Accountant General – I (Admin., GSSA and LB)
- (b) Sr. Dy. Accountant General- II (Commercial, ES & SRA)

**1.04** The distribution of direct and overall supervisory control amongst the various officers mentioned in Para 1.03 above including the Accountant General is as shown below:

1 (a) Accountant General

Direct supervisory control of Report, ECPA and PAC sections of Civil, LB, Commercial and SRA wing and ITA Section and overall supervisory control of office as a whole.

(b) Sr. Dy. Accountant General (Admin., GSSA and LB)

2. Direct supervisory control of Office Administration, Confidential Cell, General Section and Old records, Training, Hindi Cell, Co-ordination, FAAG, CAP, AMS, ITSS, SFI (General Sector and Social Sector) and SFI (LB). Group Officer in charge of administration shall be in direct charge of RTI section and shall be designated as ‘Central Public Information Officer (CPIO) who is responsible for effective implementation of the provisions of the Right to Information Act, 2005.

(ii) Direct charge of Outside Audit Sections (OAD Sections) of General Sector, Social Sector & Local Bodies, supervisory charge of other outside Audit Sections at headquarters, Local Audit Parties in the field engaged on the work of audit of transactions of departments of the State

Government allotted as per OAD Manual and audit parties for auditing pension payments at Bank etc.

(c) Sr. Dy. Accountant General (Commercial, ES and SRA)

(i) Direct supervisory control of Commercial Audit Sections at headquarters, Commercial Audit Parties (CAPs).

(ii) Direct supervisory control of State Receipt Audit Sections, Forest Audit, Economic Sector Sections at Headquarters and Control over field parties of these sectors.

(iii) All RTI cases relating to Commercial, SRA, Forest and Economic Sector will pass through Group Officer in charge of these sectors and he/she will forward the information sought to CPIO/RTI section under the provisions of RTI Act, 2005 applicable.

**1.05** Each Group Supervisory Officer mentioned in Para 1.04 above is assisted by Assistant Accountants General and/or Sr. Audit Officers/Audit Officers, referred to as Branch Officers with a small group of sections in their charge, depending upon the volume and importance of the work done in those sections. All work requiring attention of the Group Supervisory Officers pass through these Branch Officers.

**1.06** Each section under supervisory charge of a Branch Officer is a single compact unit dealing with administration or audit work relating to one or more departments and the efficient execution of the work in the section is placed in charge of Assistant Audit Officer/Supervisor.

**1.07** The functions of each group of sections referred to in Para 1.04 above are detailed in the Manuals of these respective groups of sections. A brief outline of work done by the group of sections is given below:

(a) Administration Sections:

All matters connected with the service career of employees i.e. recruitment, confirmations, promotions, retirement, suspension, termination, dismissal, resignation, pay fixation etc. maintenance of connected records and documents and matters incidental to running of an office i.e. preparation of Budget Estimates, posting of staff in groups at headquarters, disbursement of pay and allowances, checking and drawing & disbursement of bills and claims, work relating to TDS and reconciliation of allotment and expenditure with PAO, preparation of Budget Estimates etc.

(b) Confidential Cell (CC)

Confidential Cell is responsible for maintaining Annual Performance Appraisal Reports (APARs) of the officials/officers, conducting various trainings including in-house trainings, receiving and processing of Court summons, RTI cases, Court cases and disciplinary cases, submission of various returns to the Headquarters Office, conducting various Departmental Examination as per instructions contained in Para 3.23 and Para 9.1 of CAG's Manual of Standing Orders (Administrative) Volume I etc.

(c) Internal Test Audit (ITA) section

The internal test check of sections of the office is conducted by Internal Test Audit Section (s). The section also serves as a liaison between the Principal Director of Inspection and AG's office in as much as it pursues the objections raised by the Principal Director of Inspection. Cases should not be referred to this section (s) for advice.

The following items of work are allotted to Internal Test Audit Section but the Accountant General may allot to the section such items of work which he considers necessary:

- (1) To liaison during the Inspection by Principal Director of Inspection and Peer Review of the office.
- (2) To keep a watch on compliance of the observations of Peer Review Report and DAI Report and keep a record of this (Headquarters, Letters No. 832-Inspection/Returns/KW/2011 dated 29.11.2011).
- (3) Test check of records of sections.
- (4) Check of Calendar of Returns.
- (5) Test check of Service Books of personnel.
- (6) Scrutiny of the list of personnel/staff who would be completing 30 years of service or attaining 55 years of age.
- (7) Check of roster registers maintained for reservation of Scheduled Castes and Scheduled Tribes.
- (8) Check of statistics of regular and temporary staff.

- (9) Check of Gradation list.
  - (10) Check of list of candidates appearing in SOG Examination.
  - (11) Independent scrutiny of details in support of Budget Proposals of different wings.
  - (12) Check of Honorarium and overtime claims.
  - (13) Half-yearly review of office cash book.
  - (14) Test check of records of receipts, approval, issue and pursuance of Inspection Report.
  - (15) Verification of correctness of audit fees computed by different sections for audit of Accounts of certain authorities or bodies under Section 20 of the CAG's (DPC) Act, 1971.
  - (16) Checking of maintenance of portfolio files.
  - (17) Scrutiny of audit and review conducted by the Central Audit Parties and Financial Attest Audit Group.
- (d) General Section (GS)

For running of the office as an office certain housekeeping function such as opening of office, cleanliness of rooms and tables and chairs, allotment of duties to MTS, deployment of casual labourers, arrangement for official meetings & functions, arrangement for office security, office infrastructure, maintenance of office library, supply and movement of furniture and fixtures, supply of stationeries, adequacy of water supply, lighting and ventilations, drinking water arrangement, hot and cold weather arrangement, liveries, receipt and despatch of correspondence from and to outside authorities are to be carried out through a group of staff appointed for and engaged on such jobs. The General Section is responsible for the execution of these activities along with the work of purchase and distribution of stationeries, books and other articles. The details of the various activities performed are mentioned in succeeding chapters.

(e) Hindi Cell

Instructions/orders issued by the Rajbhasha Vibhag, Ministry of Home Affairs, Government of India and the Comptroller and Auditor General of India in connection with the use of Rajbhasha in the Office are to be implemented and progress watched by the Hindi Cell. Quarterly meetings are to be conducted with the Accountant General and such Quarterly Progress Reports are required to be submitted to the Rajbhasha Vibhag with a copy to

Headquarters office. The Section will be responsible for conducting Hindi Fortnight (Hindi Pakhwada) in the office.

(f) Right to Information (RTI) Section

There will be an exclusive section named RTI section for dealing with RTI cases and for implementation of the provisions of the Right to Information Act, 2005. All the applications under Right to Information Act, 2005 are to be received by RTI Section and immediately submitted to the Central Public Information Officer for obtaining orders. These are to be sent to the Group Officer concerned on the same day for further necessary action. The Section is required to keep watch and monitor on the disposal of applications by due date and submit monthly report to the Accountant General. The section will co-ordinate and provide necessary guidance to other sections in dealing with the RTI cases as deemed necessary.

(Authority: Accountant General (Audit's) order dated 09.1.2009. Confidential Cell/RTI/Implementation/00/31 dated 18.11.2009).

(g) Outside Audit Sections (GS, SS, ES & LB)

There will be distinct sections named OAD of the concerned sector for the General, Social, Economic and Local Bodies Sector for conducting transactions audit through Local Audit Parties. Audit of expenditure of departments/offices of the Government of Chhattisgarh and local bodies within the jurisdiction of this office is supplemented by periodical local inspection of accounts of those offices by deployment of local audit parties by these sections. Irregularities in accounts noticed are reported in the form of audit Inspection Reports and brought to the notice of appropriate authorities of the State Government for settlement and compliance. Any serious irregularity or irregularities of important and interesting nature are processed further for incorporation in the Comptroller and Auditor General's Audit Report of the year for bringing to the notice of State Legislature. This wing is responsible for receiving, editing, issuing and disposing of paras and Inspection Reports through respective Group Officers.

The compiled accounts are rendered by the State Public Works Divisions/Water Resources Divisions/Irrigation Divisions, PHE and RES Divisions to the Office of the Accountant General (A & E) Chhattisgarh, Raipur. The audit of expenditure incurred by the divisions is conducted by Local Audit Parties (LAPs) by visiting the divisions in the State. The

LAPs are also required to visit administrative offices for conducting audit of sanction, pay and allowances, contingent expenditure and contract etc. This wing also conducts the audit of autonomous bodies on consent basis and bodies/authorities covered under section 14 and 15 of the CAG's DPC Act.

(h) State Receipt Audit Section

SRA section is responsible for conducting audit of accounts of revenue receipts arising out of the levy of taxes, fees & duties etc. under various Acts and Rules of the Government of Chhattisgarh, assessment thereof by various authorities and realization/collection and refunds. The main sources of collection of revenue, the audit of which is conducted are:

- (i) Commercial Tax and Professional Tax
- (ii) Forest Receipts
- (iii) State Excise Duties
- (iv) Entertainment Tax
- (v) Land Revenue
- (vi) Stamps and Registration Fees
- (vii) Property Tax
- (viii) Motor Vehicles Taxes and Fees
- (ix) Passenger and Goods Taxes
- (x) Mining Receipts
- (xi) Irrigation Receipts
- (xii) Other Departmental Receipts

The compiled accounts are rendered by the State Forest Divisions to the Accountant General (A & E) Chhattisgarh. Audit of transactions relating to various Forest Divisions in Chhattisgarh State is conducted by SRAP/Forest by visiting the divisions in the State. The audit parties are also required to visit administrative offices for conducting audit of sanctions, pay and allowances, contingent expenditure etc.

Procedure of reporting the irregularities to various authorities is same as that of the Outside Audit Wings/Sections.

(i) Commercial Audit Wing

The functions of this wing are similar to those of Outside Audit Wing referred to in (g) above. The audit by this wing covers the Government Companies, Corporations and Commission (Chhattisgarh State Electricity Regulatory Commission) of the State. The procedure of reporting of irregularities noticed during audit is similar to the one described in 1.7 (g) above. This wing is responsible for conducting certification audit and any other audit of autonomous bodies/authorities on the consent basis and entrusted to the CAG of India.

(j) Report Section

There will be Report Sections as under:

- (1) Report (GS & SS, ES and Non-PSUs) under Civil Wing
- (2) Report (Local Bodies)
- (3) Report (State Revenue)
- (4) Report (Commercial Audit)
- (5) FAAG (Report on State Finances)

These sections are responsible to prepare and process report materials; propose and submit to the Comptroller and Auditor General of India, a report in respective field/sector on the transaction/performance of the State Government every year. On approval of the reports by the CAG, these are to be got printed for presentation to the State Legislature through the Governor of the State. The section concerned will also co-ordinate the Accountant General while addressing and releasing the brief on report/s to the press and media as and when required to do so after tabling of the report/s on the Legislature.

(k) Efficiency-Cum-Performance Audit (ECPA) Section

ECPA section is responsible for discharging inter-alia the following duties:



- (i) Collection of statistical and financial datas, various reports viz. administrative, budget books, budget speech etc., guidelines of the schemes/programmes/projects and making department-wise profile.
- (ii) Initiating proposals for any special audit to be done from the point of view of efficiency-cum-performance audit and formulating guidelines for such audit.
- (iii) Study of the State Government Budgets, five year plans, documents, financial/administrative reports etc.
- (iv) Study of news papers, periodicals, gazettes etc. and picking out therefrom matters of interest to audit.
- (v) Examination of Administrative Reports dealing with public expenditure.
- (vi) Compilation of Digest of Important and interesting cases dealt in the office.
- (vii) Scrutiny of the cases marked to ECPA Section.
- (viii) Scrutiny of financial reports of Committees set up by Union and the State government.
- (ix) Scrutiny of lump-sum contracts in different departments for similar work or services with a view to suggest adoption of uniform rate and reduction of expenditure.
- (x) Initiation and scrutiny of proposals to stop extravagant expenditure.
- (xi) Review of expenditure from the discretionary grants of the Governor, Ministries etc.
- (xii) Efficiency-Cum-Performance Audit of schemes/ projects/ programmes.
- (xiii) Chief Controlling Officer (CCO) based audit.
- (xiv) Such other items of work as may be entrusted to the section by the Accountant General.

(L) Financial Audit Wing (FAW)

As per the Headquarters Office instruction erstwhile Central Audit Support Section was renamed as Financial Attest Audit Group (FAAG) w.e.f. 4 May 2011 and subsequently as per Financial Attest Auditing Guidelines for audit of the State Government Accounts issued by Headquarters office(April 2015) this section is renamed as 'Financial Audit Wing' FAW. This group is primarily responsible for processing and preparationof materials for Audit Report on

State Finances (SFR); propose and submit this report in respect of the State Government every year to the Comptroller and Auditor General of India for approval and performing other works relating directly to the Report. For this purpose an exclusive separate section named FAW (Report) will function within the group under independent charge of a Group Officer. The Audit work is carried out by Central Audit Parties (CAPs) in the office of the Accountant General A&E, Chhattisgarh Raipur. The Financial Audit Wing (FAW) pursues the objection raised by the CAPs. After Scrutiny and editing, the Audit Notes/ Memos/ Half Margins etc. will be issued by FAW section where ever necessary, the objection to the respective departments in batches every month, with an endorsement copy to the Accountant General A&E, Chhattisgarh Raipur. The FAW is also responsible to discharge inter alia the following duties:

1. Drawing up audit programmes of CAPs
2. Audit of sanctions
3. Audit of guarantees
4. Maintenance of objection books, loss cases received from various departments,
5. Collection of potential material for Audit Reports in the form of financial sanctions
6. Maintenance of portfolio files for big and important plan/schemes implemented by the departments and co-ordinate the work
7. Audit of contracts and agreements
8. Scrutiny and certification of Appropriation Accounts and Finance Accounts prepared by the Accountant General (A & E)
9. Issue of audit certificate on plan/schemes, World Bank/ Externally Aided projects etc.
10. Scrutiny and pursuance of cases of losses, frauds, embezzlements etc.
11. Verification of service books after revision of pay scale (pay fixation cases) of the UGC scale, Group 'A' officers of the State Government.
12. Preparation of quarterly report on the working of each department with reference to the material collected, objection memos received from audit teams etc.

### 1.08 Control Sections

For co-ordinating the duties of a group of sections, consolidation of statistical data for various purposes, control over the sanctioned strength of the group under a group officer referred to in para 1.03 above and discharging certain administrative functions exclusive to the group, certain sections have been nominated as control section as under:

S.No.	Group of Sections	Controlling section
1.	Admn. I, Admn II (Bill Section), Hindi Cell and RTI Cell, AMS	Admn. I
2.	General Section, Receipt & Dispatch, ITSS and Library	General Section
3.	OAD- General, Social, Economic sectors, SFI sections	OAD (Co-ordination)
4.	FAAG, CAP FAAG(Report)	FAAG
5.	SRA, RA (DP) Cell, SFI section	SRA
6.	CAW	CAW

Besides these sections, there are certain sections which have no controlling functions although by virtue of nature of work allotted to these sections they are categorized as important sections, viz. Report Sections, ECPA, PAC sections, Confidential Cell, Internal Test Audit.

### 1.09 Appointing Authorities

(a) Appointments to the cadres of Senior Audit Officer, Audit Officers, Assistant Audit Officers and Supervisors are made by the Accountant General.

(b) The Senior Deputy Accountant General (Admn.)/ Deputy Accountant General (Admn.) is the authority competent for appointments/promotions to the cadre of Clerk/Typist/Data Entry Operators/Stenographers/Sr. Auditors/Auditors/Multi-Tasking Staff (MTS).

### **1.10 Welfare Officer**

Since no post of Welfare Officer is sanctioned Sr. AO/AO Admn. I/GS is in charge of the welfare, till such time and further orders. A post of Welfare Assistant is sanctioned against the sanctioned post one Sr. Auditor is posted. The members of the staff are allowed to put individual grievance, discuss informally personal and/or domestic difficulties regarding the residential accommodation. The duties of the Welfare Officer, interalia are-

- (a) Assistance to staff suddenly taken ill or those chronically ill.
- (b) Helping in case of need in securing admission of children in schools, colleges and other educational institutions.
- (c) Assisting in case of need, families of persons on protracted tour.
- (d) He/She is also responsible for housekeeping of offices, recreational, cultural and community activities.

To assist the Welfare Officer, Welfare Assistant will work under him/her. Welfare Officer functions like a Group Officer in the senior scale of Group 'A' and is competent to sanction expenditure to the extent such power has been delegated to the officers of their status in IA & AD. The AG may at his/her discretion place an imprest at the disposal of the Welfare Officer for meeting emergent and unforeseen expense.

(Authority: C & AG's letter No. N 13792-NGE I/78-80 dated 4 Nov.1981)

### **1.11 Secretary to the Accountant General**

Each Accountant General will have an officer of the rank of Senior Audit/Audit Officer who will act as Secretary. Besides working as Personal Assistant to the Accountant General, the Secretary has to attend the following duties:

- (a) Checking up details and getting elucidation on points of doubts in particular cases, especially in entitlement cases.
- (b) Attending to persons calling on the Accountant General in cases of grievances etc.
- (c) Detailed investigations in particular cases under Accountant General's directions.

- (d) Working up of details and watching the disposal of correspondence received in the name of the Accountant General.
- (e) Handling all the correspondence which is to be attended personally by the Accountant General.
- (f) Assisting the Accountant General in examination of arrear reports of different groups.
- (g) Review the working of particular section of office as per directions of the Accountant General.
- (h) Investigation and scrutiny of important/interesting proposals referred to the Accountant General.
- (i) Collection of information and data required by the Headquarters Office at short notice.
- (j) To deal with duplicate copies of sanctions received by the Accountant General for his personal scrutiny.
- (k) To bring to notice of the Accountant General control returns not being submitted to him and those control returns indicative of bad state of work requiring remedial action.
- (l) Maintenance of records of all Secret nature of work handled by the Accountant General personally.
- (m) Secretary has to communicate all the verbal or written directions and instructions of the Accountant General in writing to the concerned.

The Secretary to the Accountant General has to work as Multipurpose Officer and may be entrusted with the job of surprise inspection of sections, getting reports about bottlenecks in work in any group etc.

(Authority: Letter NO. 20990-GEII/19/69 dated 11.08.1969 from Shri N.Siva Subramanian, Asstt. CAG (P))

## CHAPTER – 2

### ATTENDANCE, DISCIPLINE AND GENERAL CONDUCT

#### 2.01 OFFICE WORKING HOURS

Normal work hours for the office are from 9.30 AM to 6.00 PM with half an hour lunch break from 1.30 PM to 2.00 PM on all week days except Saturday, Sundays and gazetted holidays when the office remains closed.

However, the Assistant Audit Officers, Supervisors are empowered to require early or/and late attendance of staff, when the work is in arrears or the exigencies of public service so require. In case of compulsory attendance of staff on Saturdays, Sundays and/or holidays prior approval of the Branch Officer should be obtained by the AAO/Supervisor and for all such attendances Compensatory Casual Leave (CCL) will be admissible as per Rule prescribed and granted to Group 'C' staffs.

(O.O No. Admn-I/Audit/O.O-149 dated 01.12.2011)

#### 2.02 ATTENDANCE BEFORE AND BEYOND NORMAL HOURS

(a) Any member of staff who intends/is required to attend office prior to 9.00 AM or work beyond 7.00 PM must obtain a written permission from his/her Branch Officer to do so. Branch Officers are expected to ensure that such permission is granted only in exigencies of public service.

(b) While entering the office before 9.00 AM or leaving the office after 7.00 PM permission slips should be handed over to the officials/securities on duty at the main gate of office building. Government servant will also record his/her name and actual time of arrival/departure, as the case may be, in the register kept with the security and sign against the entries so made in the register.

These provisions are applicable also in cases of attendance in office on Saturdays, Sundays and Holidays.

(c) Main gate of the office building will be closed and locked at 7.00 PM sharp. All members of the staff working late hours with due permission must leave sections/blocks after informing the security well before closing hours.

(O.O No. GS/O.O/D-104 dated 17.02.2012)

### **2.03 ATTENDANCE OF MINISTERIAL STAFF**

(a) Members of the staff are expected to be at their seats punctually at 9.30 AM ready for work. An attendance register in Form SY-302 will be maintained by each Section showing the names and permanent numbers/unique ID numbers of the members of staff working in the section. Each person, on arrival, shall initial in the attendance register before beginning his/her day's work.

(b) The Assistant Audit Officer/Supervisor shall thereafter close the attendance register and mark a red ink cross against the name of the person who fails to attend the office at 9.30 AM and submit the register to the Branch Officer by 9.40 AM. Any member of the staff who attends office late will put down his/her initials below the red ink cross mark with exact time of his/her attendance in the presence of the Branch Officer.

(O.O. No. Admn. I/O.O-150 dated 01.12.2011)

### **2.04 ATTENDANCE OF MTS**

(a) Hours of work for MTS are from 9.00 AM to 6.00 PM on all working days on which office is kept open.

(b) Hours of work of MTS on watch and ward in turn are as under:

(i) Security 6.00 AM to 2.00 PM

(ii) Security 2.00 PM to 10.00 PM

(iii) Security 10.00 PM to 6.00 AM

(iv) MTS on cleaning of rooms & building duty: 7.00 AM to 11.00 AM, 4.00 PM to 7.00 PM or 8.00 AM to 4.00 PM

(c) Allotment of hours of work to MTS on watch & ward and cleaning work is done by the Caretaker in consultation with the Branch Officer in charge of General Section under intimation to Admn. I.

## **2.05 PUNCTUALITY AND PENALTY FOR LATE ATTENDANCE**

Every Government servant is expected to be regular and punctual in attending office. Half a day's casual leave shall be debited to the Casual Leave account of a Government servant for each late attendance. In case of Government servant who departs from office early before the time of closing of office, shall also be treated like late attendance and in that case also, half a day's Casual Leave shall be debited to the Casual Leave account for each early departure from office. If such a course does not ensure punctual attendance of a Government servant, suitable and justified disciplinary action can be initiated in addition to debiting half a day's Casual Leave to his Casual Leave account.

(CAG's circular No. 1940 NGEI/194-65 dated 07.12.2010 and O.O No. Admn. O.O-150 dated 01.12.2011)

## **2.06 LEAVING OFFICE DURING WORK HOURS**

No member of staff should leave office without specific permission of his/her immediate supervising officer. Absence of a staff posted in a section for more than a quarter hour requires sanction of the Branch Officer. Assistant Audit Officer/Supervisor should ensure that staff working under him/her is fully engaged on official work during working hours. Any member found absent from his/her seat beyond that time without permission shall be called upon to explain his/her absence by Assistant Audit Officer/Supervisor. Persistent absence from duty tantamounts to misconduct and is liable to disciplinary action. Private work during office hours is strictly forbidden.

(O.O No. Admn-I/AO Note/F-193/O.O/168 dated 07.12.2010) and No. Admn. I/O.O-150 dated 01.12.2011)

## **2.07 ENTRY AND PRESENCE IN OFFICE PREMISES**

Every Government Servant employed in this office shall be issued Identity Card bearing his/her photograph and showing particular of his/her designation duly attested by the Group Officer (Admn.). Entry in the office shall be allowed only to the persons having identity card or pass as the case may be. Every person shall carry the identity card while entering, leaving and moving in the office premises and should produce the same when required by the security staff.



The security staffs/Caretaker are/is authorized to refuse entry to a person who is not in a position to establish his identity or produce the identity card.

(O.O No. G.S/O.O/D-105 dated 17.02.2012)

## **2.08 LEAVING HEADQUARTERS**

(a) No member of the staff should leave headquarters without prior permission of the authority competent to sanction leave. Leaving Headquarters without permission is not only objectionable but constitutes misconduct and shall warrant initiation of disciplinary proceedings.

(b) Gazetted Officers and Supervisors should obtain prior permission of leave sanctioning authority, before leaving headquarters.

(c) Other members of the staff who desire to leave headquarters on Saturdays, Sundays, gazetted holidays or during casual leave should obtain prior permission of the casual leave sanctioning authority in the case of absence on casual leave and in other cases of the Branch Officer where the absence is for a period of less than 30 days and Sr. DAG/DAG (Admn.) or Group Officer where absence on leave exceeds 30 days.

(d) Leaving Headquarters on the plea of obtaining expert medical opinion without proper permission of the competent authority is not permissible. There shall, however be no objection to a member of staff leaving headquarters with permission of competent authority, unless the Civil Surgeon advises immediate departure which must be obtained in writing before leaving station.

(O.O No. Admn. I/O.O-151 dated 01.12.2011)

## **2.09 ABSENCE WITHOUT LEAVE**

(a) Staying away from office without prior sanction of leave is objectionable, except when the cause is sudden illness or circumstances of a pressing nature. In every case of absence without previous sanction the reason for the absence should be communicated at once through some other person, and if it is due to illness, a medical certificate should be produced duly signed by the authorized Medical Attendant where the absence from duty exceeds three days. Urgency of private affairs will not, as a rule, be accepted as an excuse for staying away from office when leave has been definitely refused or after expiry of leave previously granted. Absence in such cases may render the Government servant liable to disciplinary action.

(b) The absence of staff who chooses to remain absent from duty on account of disturbances, bandh, strike etc. without applying for leave shall be treated in the following manner:

(i) under the provisions of FR-17(1) and 17 (A) officer who is absent from duty without any authority is not entitled to any pay and allowances for the period of such absence. Unauthorized absence of the staff on account of bandhs etc. apart from resulting in loss of pay and allowances for the period of such absence would also constitute a “break in service” unless it is condoned and treated as ‘dies non’ by the competent authority to obviate forfeiture of past service. In any case the period of the break itself will not count for any purpose.

(ii) Even in cases where a number of Government servants acting in combination or in concerted manner absent themselves from duty for a part of the day only, their absence in above circumstances will be treated as unauthorized for the whole day on the lines indicated above.

(Circular No. CC/F -180 /26 dated 05.04.2010)

(c) Absence of Government servant on the days of bandh (strike) etc. may come under one of the following categories:

(i) Where a Government servant applies for leave for the day or days of bandh (strike) for genuine reasons e.g. medical grounds etc. of which competent authority is satisfied, leave of the kind applied for and admissible including casual leave may be granted to the Government servant.

(ii) Where the competent authority is satisfied that absence of an individual concerned was entirely due to reasons beyond his control i.e. failure of transport services, disturbances of law and order situation in the locality, picketing or imposition of curfew in the city or locality and natural disaster, special casual leave may be granted to such individual Government servants who have to attend to his duties from a distance not less than five kilometers to the place of their duty and in cases of disturbances, picketing curfew and natural causes etc. without insisting on the condition that the distance is not less than five kilometers. In either cases the sanction of special casual leave rests with the Accountant General. This will also, mutatis mutandis, due to dislocation of traffic or due to natural calamities such as floods, cyclones, heavy rains etc.

(iii) Unauthorised absence i.e. where conditions mentioned in (i) and (ii) above are not satisfied will be dealt with as mentioned in (b) above.

(Govt. of India Cabinet Secretariat O.M. No. 27.06.1971- Estt. (B) dated 01.11.1981 read with CAG's letter No. 236-NGE 1/13-71 dated 03.12.1971)

## **2.10 ATTENDANCE BY STAFF ON SATURDAYS, SUNDAYS AND HOLIDAYS**

State of work of a particular seat or section as a whole may occasionally warrant, voluntary or obligatory attendance on Holidays, Saturdays and Sundays, when office is normally kept closed. To meet such a situation, arrangements are made to keep particular wing of the building open between 9.30 am to 6.00 pm on special requisitions received by the Branch Officer/incharge, General Section, through sectional Branch Officers or Group Officers. Attendance on such Saturdays/Sundays and/ or holidays is subject to following procedures being observed:

- (i) Requisition for opening the office on Saturday/Sunday and/or holiday, should be got approved by the Branch Officer, in charge of the section and forwarded to the Branch Officer, incharge, General Section on the day preceding a Saturday/Sunday/holiday.
- (ii) Each requisition should indicate the names of officials who are permitted to attend office and should also contain their signatures for subsequent identification. The purpose of work for which attendance of officials is required should also be indicated therein. No other member will be permitted to enter office on such Saturday/Sunday/holiday.
- (iii) Each official permitted to attend office on Saturday/Sunday/holiday shall on arrival record his/her name, permanent number/unique ID number, section, time of arrival and put his/her signature on the holiday's attendance register kept with the caretaker/security staff at the main entrance gate. Such officials also should record the time of their departure in the same register at the time of their leaving the office.
- (iv) Each official so attending the office should also keep the identity card with him and shall be required to produce the same, if demanded by the caretaker on duty. Permission to enter will be refused, if any official fails to satisfy his identity on such a request from the security staff/Caretaker on duty.
- (v) As the office on Saturdays/Sundays/holidays is closed at 6.00 PM sharp, each official is expected to leave his/her room/block well before the closing hour to enable the caretaker/security staff to lock the section/room expeditiously.

(vi) To curb the tendency to earn compensatory leave by attending office for a couple of hours on Saturdays/Sundays/Holidays, the Branch Officers should ensure that permission is granted to those officials only who have actually substantial work to be done.

(No. GS/O.O/D-105 dated 17.02.2012)

### **2.11 GENERAL CONDUCT**

Every Government servant shall maintain at all times absolute integrity, maintain devotion to duty and do nothing which is unbecoming of a Government servant. Every Government servant is expected to be aware of the provisions of the Central Civil Services Conduct Rules, 1964 by which they are governed.

(O.O No. Admn.I/O.O-152 dated 01.12.2011)

### **2.12 POLITENESS AND BEHAVIOUR**

Employees of the office are expected to be polite and courteous in all their dealings with their colleagues, subordinates and supervisors as also with the visitors. Their conduct while on local audit duties or visiting other offices should be above reproach.

### **2.13 GOSSIPING AND LOITERING**

Gossiping and loitering in corridors during office hours, except during the authorized hours of lunch break i.e. from 1.30 to 2.00 PM is strictly prohibited.

The lunch hours should be very scrupulously observed by all the staff. Surprise checks may also be made by Group Supervisory Officers to curb tendency to abuse the facility of lunch break by subordinate staff wasting time in gossiping and loitering.

(O.O No. Admn.I/O.O 152 dated 01.12.2011)

### **2.14 MISCONDUCT OF MEMBERS OF STAFF**

Assistant Audit Officers/Supervisors shall bring immediately to the notice of the Accountant General through their Branch Officers and Group Officer any misconduct, irregular habits or in subordination on the part of any employee in their section for necessary action.

(O.O No. Admn.I/O.O-153 dated 01.12.2011)

## **2.15 SMOKING IN OFFICE PREMISES**

Smoking anywhere in the office premises is strictly prohibited.

(No. GS/O.O/D-106 dated 17.02.2012)

## **2.16 CLEANLINESS**

Every employee is expected to observe cleanliness and hygienic conditions in the office. Insanitary conditions anywhere in the office premises should be brought to the notice of the Caretaker at once.

## **2.17 SPITTING**

Spitting elsewhere than in the spittoons, provided at convenient places in corridors etc. is not only unhygienic but also an anti-social habit and should be abjured unreservedly.

(No. GS/O.O/D-106 dated 17.02.2012)

## **2.18 TIDINESS OF SECTIONS AND OTHER ROOMS**

- (a) Files, registers and papers should be methodically arranged and when not in use, should be kept neatly stacked in the shelves/Almirahs provided for the purpose.
- (b) No files, registers and papers should be kept on the floor.
- (c) Waste papers should be put in the dustbin/ wastepaper baskets provided for the purpose and not strewn about on the floor.
- (d) Every member of the staff should tidy up his or her table every evening before he or she leaves office.
- (e) Important papers and vouchers should be kept in safe custody at the end of the day.
- (f) Every member of staff should switch off tube lights/bulbs/fans of his or her room every evening before he or she leaves office.

(No. GS/O.O/D-106 dated 17.02.2012)

## **2.19 MISSING PAPERS**

When official documents are found missing, a report should be made in writing immediately by the Sr. Auditors/Auditors or the Assistant Audit Officer/Supervisor to his

immediate superior and necessary action should be initiated to trace the documents and fix the responsibility for the loss.

(O.O No. Admn.I/O.O/D-153 dated 01.12.2011)

## **2.20 PLAYING CARDS**

No Government servant should play cards on lawns or other places within the office premises, except in the Recreation room approved for such purpose, during lunch and after office hours.

(O.O. No. GS/O.O D-106 dated 17.02.2012)

## **2.21 PRECAUTIONS AGAINST FIRE**

(a) Lit match sticks and smouldering cigarettes/Biri must not be thrown anywhere within the office building. Persons found doing so will be liable to face disciplinary proceedings.

(b) Staffs who are often required to use match boxes and candles in connection with sealing work of parcels and packets, should exercise greatest care in the use of these articles and avoid placing them in close proximity of articles susceptible of catching fire.

(c) Detailed instructions regarding precautions to be taken to avoid fire and action to be taken when fire breaks out are given in Annexure I to this manual.

(No. G.S./O.O/D-106 dated 17.02.2012)

## **2.22 TAMPERING WITH AND/OR REMOVAL OF FIXTURES**

Tampering with and/or removal of fixtures of office building unauthorisedly is strictly prohibited. Persons found doing this are liable to face disciplinary proceedings.

(No. G.S/O.O/D-106 dated 17.02.2012)

## **2.23 ARREST OF GOVERNMENT SERVANTS**

It shall be the duty of a Government servant who may be arrested for any reason to intimate the facts of his/her arrest and the circumstances connected therewith to his/her official supervisory officer promptly even though he might have been released subsequently on bail. Failure on the part of the Government servant to inform his supervisor will be regarded as suppression of material information and will render him/her liable to disciplinary action on this

ground alone apart from the action that may be called for arising out of the outcome of the police case against him/her.

On receipt of the information from the person concerned or from any other source, it will be decided whether the facts and circumstances leading to the arrest of the person warrant his/her suspension.

## **2.24 CONVICTION OF GOVERNMENT SERVANT IN A COURT OF LAW**

A Government servant who is convicted in a criminal case should inform his official supervisors of the fact of his conviction and the circumstances connected therewith as soon as possible for him/her to do so. Failure on the part of any Government servant in this respect will be regarded as suppression of material information and will render him/her liable to disciplinary action on this ground alone, apart from the penalty called for on the basis of the offence on which his/her conviction was based.

(GOI.MHA.OM.No. 25/7049-Estts.dated 20.12.1949 and CAG's No. 4032-NGE-11/410-49 dated 29.12.1949)

## **2.25 (A) REPRESENTATIONS FROM GOVERNMENT SERVANTS ON SERVICE MATTERS**

(i) Whenever in any matter connected with his/her service rights or conditions, a Government servant wants to press a claim or seek redress of a grievance, the proper course for him/her is to address his/her immediate superior officer, or the Head of office, or such other authority at the lowest level as is competent to deal with the matter. An appeal or representation to the CAG or other senior officers in the Headquarters should not be made unless the appropriate lower authority has rejected the claim or refused relief or ignored or unduly delayed the disposal of the case.

(ii) A Government servant seeking redress of his/her grievances arising out of his/her employment or conditions of service, should in his/her own interest and consistently with official propriety and discipline, first exhaust the normal official channels of redress before attempting to take the issue to a court of law.

(iii) The submission of representations directly to the Headquarters by passing the prescribed channel of communication, will be viewed seriously and can be treated as a conduct unbecoming of Central Government servant.

(iv) Bringing of any political or other outside influence directly or indirectly by the government servants to bear upon any superior authority to further their interests in respect of matters pertaining to their service shall be treated as violation of the Rule 20 of the CCS (Conduct) Rule, 1964.

(GOI.MHA OM No. 118/52-Ests. Dated 30.04.1952 read with CAG's letter No. 2006-NGE-I/125-52 dated 30.06.1952 and MHA OM No. F-25/25/3/59 Ests. (A) dated 21.04.1959 read with CAG's No. 2345-NGE II/220-59 dated 21.05.1959 & Circular No. 26. Staff wing/2014 dated 07.07.2014)

(v) Some government servants are in habit of sending copies of their representations also to outside authorities i.e. authorities who are not directly concerned with the consideration thereof (e.g. Honourable Ministries, Secretaries, Members of Parliament etc.). This is most objectionable practice, contrary to official propriety and subversive of good discipline and all Government servants are expected to eschew it.

(CAG's No. 1944-NGEI/27/1952 dated 21.06.1952. GOI.MHA OM No. 119/52-Ests. Dated 30.04.1952)

(vi) No one should address communications by name to the Comptroller and Auditor General of India in respect of matters concerning their leave, pay, transfer etc. except in a case of extreme emergency, without their being routed through the officer under whom such complainants are serving.

(CAG's circular No. 4571-GET/F.No. 178 Misc. dated 13.08.1987)

## **2.25 (B) PETITIONS AND MEMORIALS**

(i) It is not permissible for the members of the staff to address personal letters to the Comptroller and Auditor General of India, or send advance copies of their representations direct to him. Representations and appeals as also petitions should be sent to his office through proper channel.

(Asstt. Auditor General's D.O. No. 4-NGE/399-48 dated 23.09.1948)



(ii) The publications by Associations of Government servants of memorials and representations which they submit to the Comptroller and Auditor General of India or to the Government without obtaining proper permission to do so is prohibited as the practice in itself is undesirable and constitutes breach of Government servants conduct rules.

(GOI. MHA. No. 1-244 public dated 13.04.1923 and CAG's No. 2419-NGE/617-30 dated 02.01.1931)

## **2.26 INSOLVENCY AND INDEBTEDNESS**

Insolvency and/or habitual indebtedness impairs an employee's usefulness and under certain circumstances renders him/her liable to disciplinary action leading to dismissal. Any member who enters into any pecuniary arrangements with other members of the staff is liable to be proceeded against under the Government servants' conduct rules, if circumstances so warrant.

Resort to insolvent court is a discredit to a Government servant and would be considered as of itself constituting a sufficient cause for exclusion from public service unless it appears that embarrassment of the insolvent has been the result of unforeseen misfortunes or circumstances over which he could not exercise any control and had not proceeded from dissipated and extravagant habits.

(CAG's No. 1972-NGE 292-36 dated 17.12.1937)

## **2.27 ACQUISITION AND DISPOSAL OF MOVABLE AND IMMOVABLE PROPERTY**

The provisions contained in Rule 18 of CCS (Conduct) Rules regarding acquisition and disposal of movable and immovable property etc. should be followed carefully. Under subrule (i) of Rule 18, every member of Class-I and Class-II services, shall on first appointment of Government service and thereafter at intervals of 12 months submit a return of immovable property owned, acquired or inherited by him/her or held by him/her on lease or mortgaged either in his/her name or in the name of any member of his/her family. This return shall be submitted in the prescribed form within a month of their appointment and subsequently in the month of January showing the position as on 1<sup>st</sup> January of every year.

The Government servant should intimate to the competent authority the fact of death and acquisition of property through inheritance, as soon as the event occurs. Members of class- I & II services shall in addition include this in the annual property returns submitted by them.

## **CHAPTER-3**

### **HOLIDAYS AND LEAVE**

#### **3.01 HOLIDAYS TO STAFF EXCLUDING MTS ON SECURITY DUTIES**

All Sundays and all Saturdays of every month are holidays. Seventeen bare holidays are also observed, in addition in each calendar year. The list of these holidays is drawn up by the Central Government Employees Welfare Co-ordination Committee, Raipur in respect of Office of the Accountant General (Audit), Chhattisgarh to be observed by all Central Government offices located at Raipur. Audit parties, while conducting audit of accounts of the State Government are to follow State Government holidays. Holidays to be observed by audit parties are, however, indicated in their respective tour programmes.

#### **Restricted Holidays**

#### **3.02 RESTRICTED HOLIDAYS TO STAFF EXCLUDING MTS ON SECURITY DUTIES**

In addition to the closed holidays mentioned in Para 3.01 above, each employee is permitted to avail of any two holidays to be chosen by him/her, out of the list of Restricted Holidays which will also be declared every year by the Central Government Employees Welfare Co-ordination Committee, Raipur.

(GOI MHA OM No. 20/38/60-Pub I dated 31.12.1960 and No. 20/29/67-Pub.I dated 21.11.1968)

#### **3.03 Scope of and permission for Restricted Holidays**

A Government servant may avail of any two restricted holidays irrespective of whether those holidays are observed by his/her community or not. However, his/her right to observe restricted holidays is not absolute. Restricted holidays are to be taken only with prior permission of superior officers. Such permission should normally be given except when presence of an individual employee or group of employees is absolutely necessary in the interest of office work.

(GOI MF(Deptt. of Revenue) NO. F.20/2/60 co-ord (182) dated 14.03.1960)

#### **3.04 Record of restricted holidays**

The record of restricted holidays is maintained in Casual Leave Register.

(Ministry of Personnel and Training, Deptt of Personnel and Training No. 28016/3/83-Estt. A dated 04.10.1985 received with CAG's letter No. 3687-N-3-88-85 dated 18.10.1985)

### **3.05 Holidays to Multi-Tasking Staff**

- (a) MTS with duties of watch and ward and cleaning should be allowed a weekly day off duty (or where this is not possible, for special reasons, at least a fortnightly off) by rotation.
- (b) In addition, they are also entitled to three national holidays, viz. Republic Day, Independence Day and Mahatma Gandhi's Birthday and nine effective holidays to be chosen out of list of holidays approved for office.
- (c) Application for availing holidays, other than national holidays, mentioned above should be given to caretaker a week in advance. Caretaker will pass it on to Assistant Audit Officer, General Section to enable the latter to offer remarks and obtain final orders of Branch Officer. If leave is refused alternatively he may choose to apply for another holiday.
- (d) Total number of holidays, excluding three national holidays should not exceed nine in a calendar year including holidays availed.

(G.I. Deptt. of personnel O.M. No. 14.12.71 Estt (c) dated 23.06.1971 and No. 49019/2 86-Estt(c) dated 17.12.1990)

### **3.06 Combination of holidays**

Holidays, restricted holidays and weekly/fortnightly offs may be prefixed/suffixed to casual leave, regular leave etc.

### **3.07 Entitlement and grants of Compensatory Leave**

- (a) Group 'C' non-gazetted staff required to performing duty for full prescribed hours of work on Sundays or Saturdays or holidays should as a rule be granted compensatory leave in lieu. Where an employee is required to work for half a day or less e.g. from the time office opens till lunch time, two such half days should be taken as equivalent to one full day for the purpose of grant of compensatory leave. Where necessary, half a day's compensatory leave may be given. There is no limit upto which compensatory leave can be accumulated.

(GOI MF (DE) OM No. 9 (11) E-11 (B)/64 dated 02.03.1965)

(b) As a rule, compensatory leave should be granted within one month of its becoming due. In exceptional circumstances where Accountant General is satisfied that grant of compensatory leave to all the staff within a month would cause serious dislocation of current work, the condition may be relaxed, provided that not more than two days compensatory leave is allowed to be availed at a time.

(GIMF 9 DEO OM No. F-9(17)-E. II(B)/65 dated 20.03.1967 and CAG's Endt. No. 342-Audit/7-65 dated 28.03.1967)

### **3.08 Compensatory leave to peripatetic Audit parties' staff**

(a) Compensatory leave is admissible, only in exceptional circumstances to Government servants who are required to perform official duties while on tour on Sundays and other holidays as in the case of staff working in headquarters.

(b) Where the officer in charge of Audit party, who orders his subordinates to perform duties on Sundays/Holidays, is a non-gazetted officer, he shall report to headquarters explaining the necessity to engage employees on Sundays/holidays.

(c) Compensatory leave can be sanctioned by Group Officer incharge of party or the Audit Officer, OAD Headquarter.

(d) Compensatory leave can be prefixed/suffixed to casual leave/regular leave.

### **3.09 Amount of Casual Leave**

(a) Casual leave is not earned by duty and is not a recognized form of leave.

(b) Casual Leave for not more than eight days (10 days for those not entitled with 17 holidays) in a calendar year may be granted to both officers and staff. It should not normally be granted for more than 5 days at a time.

(c) In cases of persons who join service in the middle of a calendar year, authority competent to grant Casual Leave will have discretion to grant either full period of eight days or only a proportion thereof, after taking into account all the circumstances in each case.

(d) Balance of Casual Leave at the end of each calendar year lapses and is, thus not available for utilization in next year.

- (e) Saturdays/Sundays/Public holidays/weekly/fortnightly offs falling within a period of Casual Leave are not counted as part of Casual Leave.
- (f) Casual Leave can be availed while on tour, but no daily allowance will be admissible for that period of casual leave.
- (g) Leave Travel Concession can be availed during Casual Leave.

### **3.10 Grant of Casual Leave**

- (a) Application for Casual Leave, except in cases where need cannot be foreseen, should be submitted so as to reach leave sanctioning authority, at least two days before leave is required. If leave applied for on account of ill-health, a medical certificate should be produced when absence exceeds three days.
- (b) Extent to which and authority by whom casual leave can be sanctioned is indicated in para 3.16 of this manual.

(C & AG's circular No. 44/NGE/2000 No. 1046-NGE (APP)/96-97 dated 12.10.2000)

### **3.11 Casual Leave for half a day**

A Government servant may have some urgent private work which does not require a full day's casual leave. In such cases half a day's casual leave may be granted. For grant of this kind of leave, lunch interval is to be the dividing time i.e. a person who takes half a day's casual leave for fore-noon session is required to come to office at 2.00 PM. Similarly a person who is granted leave for afternoon session may leave office at 1.30 PM.

(CAG's letter No. 1940-NGE-I/194-65 dated 11.08.1965)

- (b) While occasional late attendance due to unavoidable reasons e.g. illness in the family, a cycle/two/four wheeler puncture and defect, late running of buses, train etc. may be condoned, there is no justification for frequent late attendance for these reasons. In fact, frequent late attendance even with prior permission is not conducive to effect transactions of works. As such half a day's casual leave should be debited to the casual leave account of a Government servant for each late attendance, but late attendance up to an hour, not more than on two occasions in a month may be condoned by the competent (sanctioning) authority, if he/she is satisfied that it is due to unavoidable reasons like those mentioned earlier. If case such a cause does not ensure

punctual attendance of the Government servant, suitable disciplinary action may be taken against him in addition to debiting half a day's casual leave to his/her casual leave account on each occasion of such late attendance.

### **3.12 Combination of casual leave with other kinds of leave**

(a) Casual leave cannot be combined with regular leave. As an exception, half a day's casual leave may be allowed to be combined with regular leave, when a Government servant takes half a day's casual leave for afternoon session but is unable to resume duty on next working day, because of unexpected illness or some other compelling grounds and is thus constrained to take leave for that day. Those who have only half a day's casual leave at credit and who will not attend office on next working day (having already applied for leave of the kind due and admissible to cover absence for that working day and for subsequent working days, if any) should not be allowed the last half-a-day's CL for the A.N.

NOTE: Half a day's casual leave may be granted in conjunction with a full day or day's casual leave. The normal restriction of total days of casual leave to be granted at a time will continue to apply in such cases also.

(CAG's letters No. 1940-NGEI/194-65 dated 11.08.1965)

(b) Following further guidelines may be observed while dealing with applications of casual leave:

(i) Saturdays/Sundays/Public holidays/restricted holidays/weekly/fortnightly offs can be prefixed/suffixed to casual leave. Saturdays/Sundays and holidays falling during a period of casual leave are not counted as part of Casual Leave.

(ii) The balance of Casual Leave at the end of the year lapses to the Government and should not be carried over to next year.

(iii) Casual leave is not earned by duty.

(iv) In regard to persons who join a Government service in the middle of a calendar year, the authority competent to sanction leave will have the discretion either to grant full 8 days or only portion thereof, after keeping into account the circumstances of the case.

(v) Casual leave can be combined with Special Casual Leave and Compensatory leave but not with joining time.

### **3.13 Record of Casual leave**

A record of Casual leave availed of by each employee is required to be maintained in form S-189 in the form of a register for each section. Where necessary, the account is kept centrally for a group of employees, e.g. Group Officers and MTS. Entries made in Casual Leave Register should be attested by leave sanctioning authority promptly.

(Ministry of Personal and Training Dept. of Personal and Training No. 28016/3/83 Estt. (A)

Dated 04.10.1985)

### **3.14 Special Casual Leave**

Special Casual Leave may be allowed for the following purposes:

- (A) For participation in sports and cultural activities
- (B) For ex-serviceman
- (C) For family planning
- (D) For Union/Association Activities
- (E) For Miscellaneous purposes

#### **(A) For participation in sports and cultural activities:**

- (1) Sports events

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

- (i) Participating in sporting events of national/ international importance;
- (ii) Coaching/administration of teams participating in sporting events of national/international importance;
- (iii) Attending coaching or training camps under Rajkumari Amrit Kaur Coaching Scheme or similar All India Coaching or training schemes;
- (iv) Attending coaching or training camps at the National Institute of Sports, Patiala;



- (v) Participating in mountaineering expeditious;
- (vi) Attending coaching camps in sports organized by National Sports Federation/ Sports Boards recognized by All India Council of Sports; and
- (vii) Participating in trekking expeditions.

Special Casual Leave is also granted to Central Government servants for a period not exceeding 10 days in any one calendar year for participating in inter-ministerial and inter-departmental tournaments and sporting events held in and outside Delhi.

Period in excess of 30/10 days in a calendar year will be treated as a regular leave.

Special Casual Leave may also be granted to a sports person getting seriously injured or being hospitalized during the sporting events subject to overall ceiling of 30 days in a calendar year admissible for sporting events.

The Government of India have granted some further incentives/ facilities to sportsmen and sportswomen:

- (i) In the case of Central Government servants who are selected for participating in sporting events of national/international importance, the period of actual days on which they participate in the events as also the time spent in travelling to and from such tournaments/meets may be treated as duty. Further, if any participating coaching camp is held in connection with the above mentioned events and the Government servant is required to attend the same, the period may also be treated as on duty.
- (ii) The quantum of Special Casual Leave for a period not exceeding 30 days in a calendar year allowed to Central Government employees for purposes in item (ii) to (vii) in Para 1 above, will also cover, their attending the pre-selection trial camps connected with sporting events of national/international importance.

(GI Deptt. of Personnel and Training OM. No. 6/1/85 Est. Pay-I) dt. 16.07.1985)

**Managers, coaches, etc.:**

Only the sportsmen/sportswomen selected for participation in sporting events of national and international importance are entitled for the benefits contained in the above OM dated

16.07.1985. The provisions cannot be applied in cases of Managers, Coaches, Leaders, Referees etc., and they would continue to be governed by the existing orders.

(G.I. Deptt. of Personnel and Training OM.No. 6/2/85 Estt. (Pay-I) dated 29.11.1985)

(2) Cultural activities

(a) The Government servants also who participate in cultural activities like dance, drama, music, poetic symposium etc. of an All India or Inter-State character organized by the Central Secretariat Sports Control Board or on its behalf, are also entitled to Special Casual Leave subject to the overall limit of 30 days in one calendar year. Special Casual Leave will not be admissible, for practice and or for participation in cultural activities organized locally.

(b) Special Casual Leave subject to maximum of 15 days in a calendar year are admissible to Government employees to participate in dancing and singing competitions at regional, national or international level (including events such as festivals of India, abroad) organized by Government of India/Government sponsored bodies, i.e. Institutions and Organizations substantially controlled by Government and which receive substantial assistance from the Government in the form of grants-in-aid.

(G.I DOPT OM No. 28016/I/87-Estt (A). dated 09.09.1987 and OM No. 28016/5/88-Estt (A) dated 01.04.1992)

(3) Mountaineering/trekking/expeditions

The Government servants participating in mountaineering/trekking expeditions may be granted Special Casual Leave not exceeding 30 days in any one calendar year subject to the following conditions:

(i) That expeditions have the approval of the Indian Mountaineering Foundation or organized by Youth Hostels Association of India, and

(ii) there will be no change in the overall limit of 30 days special casual leave for the one calendar year for participation in sporting events of national and international importance.

The period of absence in excess of 30 days should be treated as regular leave of the kind admissible under the leave rules applicable to the person concerned. For this purpose

Government Servant may be permitted as a special case to combine special casual leave with regular leave.

(G.I.M.H.A.O.M.No. 27/4/68-Ests (B) dated the 6 November, 1969 and DOPT O.M. No. 28016/2/84-Estt (A) dated 11 April, 1985 and dated 25 October 1989)

**(B) For Family Planning**

(1) In the case of male employees

Male Government employees who undergo vasectomy operation under the Family Welfare Programme for the first time may be granted Special Casual Leave not exceeding six working days. Saturdays/Sundays and casual holidays intervening should be ignored while calculating the period of special casual leave. If any employee undergoes vasectomy operation for the second time on account of failure of first operation, special casual leave not exceeding six days may be granted again on production of a certificate from the Medical Authority concerned to the effect that the second operation was performed due to failure of the first operation.

(2) In the case of female employees

(a) Female Government Employees who undergo tubectomy operation, whether puerperal or non-puerperal may be granted Special Casual Leave not exceeding 14 days.

(b) In the case of female Government employees who undergo tubectomy operation for the second time on account of the failure of the first operation, Special Casual Leave not exceeding 14 days may be granted again on production of medical certificate from the prescribed medical authority to the effect that the second operation was performed due to failure of the first operation.

(c) Female Central Government employees who have insertions of intra uterine contraceptive devices (IUCD) may be granted Special Casual Leave for one day on the day of IUCD insertion.

(d) Female Central Government employees who have re-insertions of Intra Uterine Device (IUD) may be granted special casual leave on the day of IUCD re-insertion.

(e) Female Central Government employees who under salpingectomy operation after Medical Termination of pregnancy (MTP) may be granted special casual leave not exceeding 14 days.

(3) Male employees whose wives under Tubectomy operation:

(a) Male Central Government employees whose wives under either puerperal or non-puerperal Tubectomy operation for the first time or for the second time due to failure of the first operation (under Family Welfare Programme) may be granted Special Casual Leave for 7 days subject to the production of a medical certificate stating that their wives have undergone Tubectomy operation for the second time due to the failure of the first operation. It shall not be necessary to state in the certificate that presence of the Central Government employee is required to look after the wife during the convalescence.

(b) Male Central Government employees whose wives undergo Tubectomy/salpingectomy operation after Medical Termination of Pregnancy (MTP) may be granted Special Casual Leave upto 7 days subject to the production of the medical certificate stating that their wives have undergone Tubectomy/salpingectomy operation after Medical Termination of pregnancy. It shall not be necessary to state in the certificate that the presence of the Central Government employees is required to look after the wife during her convalescence.

Grant of Special Casual Leave to a male Central Government employee whose wife undergoes Tubectomy operation is intended to enable him to look after his family after the operation. In the circumstances, Special Casual Leave will necessarily have to follow the date of operation and there cannot be any gap between the date of operation and the date of commencement of Special Casual Leave.

(G.I Deptt. of Personnel & A.R.O.M No.3518/82-Estt. (A) dated 13 October 1982)

(4) In the case of post sterilisation operation complications:

The Government employee who requires Special Casual Leave beyond the limit laid down for undergoing sterilisation operation owing to the development of post operation complications may be allowed Special Casual Leave to cover the period for which he or she is hospitalized on account of post operational complications subject to the production of a certificate from the concerned hospital authorities/an Authorised Medical Attendant. In addition, the benefit of the additional Special Casual Leave may also be extended, to the extent of seven days in the case of vasectomy operation and fourteen days in case of tubectomy operation to such Government servants who after sterilization do not remain hospitalized but at the same time, are

not found fit to go to work, subject to the production of a medical certificate from the appropriate authority in the concerned hospital/Authorized Medical Attendant.

(5) Admissible for sterilization operation by Laparoscopic method also:

The aforesaid provisions relating to grant of Special Casual Leave to male and female Central Government employees may also be applied to cases where the sterilization operation is performed by laparoscopic method.

(6) For undergoing recanalization operation:

Central Government employees who undergo operation for recanalization may be granted Special Casual Leave up to the period of 21 days or actual period of hospitalization as certified by the Authorized Medical Attendant, whichever is less. In addition, Special Casual Leave can also be granted for the actual period of to and from journey performed for undergoing this operation. The grant of Special Casual Leave for recanalisation operation (without any commitment to the reimbursement of medical expenses) is subject to the following conditions:

(i) The operation should have been performed in hospital/medical college/institute where facilities for recanalization are available. If the operation is performed in a private hospital, it should be one nominated by the State Government/Union Territory Administration for performing recanalization operation.

(ii) The request for the grant of Special Casual Leave is supported by a medical certificate from the doctor who performed the operation to the effect that hospitalization of the Government servant for the period stipulated therein was essential for the operation and post operation recovery.

The concession indicated above is admissible to Central Government employees who:

(a) are unmarried, or

(b) have less than two children, or

(c) desire recanalisation for substantial reasons e.g. a person has lost all male children or all female children after vasectomy/tubectomy operation performed earlier.

(7) Combining with regular/casual leave:

Special casual leave connected with sterilization/recanalization under Family Welfare Programme may be prefixed/suffixed to regular leave or casual leave. However, special casual leave should not be allowed to be prefixed both to regular leave and casual leave. Special casual leave should either be prefixed to regular or to casual leave and not both.

The intervening holidays and or Saturdays/Sundays may be prefixed/suffixed to regular leave, as the case may be.

(2.G.I Deptt. Personnel & A.R.O.M. No. 28016/3/78-Estt. (A) dated 6 August, 1979, No. 28016/5/83-Estt(A) dated 25.01.1984)

**(c) For Ex-serviceman**

Special Casual Leave may be granted to the staff for appearing before Medical Re-survey Boards for assessing their disability pension and also to those ex-servicemen who had sustained injuries during operations and are re-employed as civilians to enable them to go to Artificial Limb Centers for replacement of the artificial Limb(s) or for treatment. In these cases, after satisfying about the merits of each individual case, special casual leave can be granted up to a maximum of fifteen days in a year, indicating transit time both ways on the basis of medical discharge certificate.

The power of granting special casual leave under these orders will be exercised by the Heads of Department as defined in SR 2 (10) in the case of Government servant under their administrative control.

(G.I. Dept. of Personnel and Administrative Reforms-O.M. No. 28016/6/12-75-Estt(B) dated 5<sup>th</sup> May, 1976)

**(D) For Union/Association Activities**

**(1) Members/leaders/Secretary of staff side of J.C.M**

At the request of the leader of the staff side, the Head of Department/Office, under which a Member of Joint Council is serving, may sanction special casual leave of not more than 5 days in a year to enable a member of the staff side to attend staff side consultations. No travelling/daily allowance will be payable for journey's performed for such consultations.

Similarly, the leader of the staff and, at above Departmental Joint Council level, one secretary from the staff side designated as such by the leader, may be allowed additional special casual leave of not more than 10 days in a year for preparing staff side cases end.

The orders contained in Ministry of Home Affairs O.M. No. 24/33/59-Estt.(B) dated 4 January, 1960 regarding the grant of special casual leave up to a maximum period of 10 days to the office bearers of the recognized service associations for participation in the activities of their associations also continue to be applicable.

[G.I MHA O.M. No. 8/1/164-J CA, Dated 18 October, 1966 Para 7 (i) and (ii)]

In accordance with the instructions contained in paragraph 7 (i) of the Ministry of Home Affairs O.M. NO. 8/1/64/JCA dated 18 October, 1966 at the request of the leader of staff side, the Head of the Department/office under which a member of a Departmental Council is serving, may sanction special casual leave of not more than 5 days in a year to enable a member of the staff side of the council to attend to staff side consultations, without any T.A/D.A for the journeys. It has now been decided that instead of a total of 5 days special casual leave in a year the staff side member of the Departmental Councils may be allowed for such consultations:

- (i) One day's special casual leave for each meeting of Departmental Council (no T.A/D.A would be admissible for these days), and in addition
- (ii) One day's duty period on the day preceding the day of each meeting of the Departmental council, for consultation, as they will be treated as duty, T.A/D.A. would be admissible.

(G.I. MHA O.M. No. 8/6/70-JCA dated 30<sup>th</sup> October, 1970)

**(2) Union office-bearers/delegates**

Following facilities may be provided to recognised Unions/ Associations of the Central Government employees to carry on their activities:-

(i) The existing provision of Special Casual Leave as laid down in Home Ministry's O.M – No. 24/33/59-Estt. (B) 4 January, 1960 have been liberalised as indicated below:-

(a) Those office bearers of recognized service Association/Unions of Central Government Employees who are getting special casual leave up to a maximum of 10 days in a calendar year for participation in the activities of association may be allowed Special Casual Leave subject to

the some conditions as in the O.M. referred to above up to a maximum of 20 days in a calendar year.

(b) Special casual leave up to 10 days in a calendar year will be admissible to outstation delegates/members of executive committees of recognized All India Associations/Federation to attend its meetings.

(c) Special Casual Leave up to 5 days in a calendar year would be admissible to local delegates and local members of executive committees of all recognized Associations/ Union/ Federations.

Those who would be availing of special casual leave in their capacity as office bearers under (a) above will not be entitled to avail of casual leave separately in their capacity as delegates/committee members under (b) and (c).

(ii) The special casual leave granted for purposes of work connected with JCM as laid down in paragraph of MHA O.M. No. 8/1/64-JCA, dated 18 October, 1966 is in addition to the special casual leave mentioned in Paragraph (i) above for participation in the activities of the Associations/Unions.

(iii) Chief Executive of the Association/Union/or the General Secretary may be brought on transfer to the Headquarters of the appropriate head of administrations as far as possible.

(iv) Three years should be the normal period of deputation for elected office bearers of unions, but may be extended in special cases.

(G.I. MHA O.M No. 27/3/69-Estt.(B) dated 8 April 1969)

A question, in the light of above orders, has been raised as to how the grant of special casual leave be regulated:

(a) in case where a Union/Association/Federation follows a year other than the calendar year for purposes of its annual election; and

(b) in the case of office bearers etc. who came into office during the course of a year in casual vacancies.

It has been decided that (i) in the case referred to in paragraph (a) above, the entitlement of special casual leave should be regulated in terms of the year actually followed by such



Union/Association/Federation in place of the calendar year; and (ii) in regard to the cases of office bearers etc. coming into office during the course of the year in casual vacancies, referred to in paragraph (b) above, the competent authority may, at its discretion, grant special casual leave up to the maximum entitlement in a full year having regard to the genuineness and merits of each particular case.

(G.I.G.S (Department of Personnel) O.M. No. 8/13/72-JCA dated 4 September, 1972)

### **Miscellaneous**

#### **(E) Interview/Medical Examination to join Indian Naval Reserve:**

The period of absence from duty of Civilian Government servants occasioned by their interview/medical examination, etc. in connection with their joining the Indian Naval Reserve and the Indian Naval Volunteer Reserve should be treated as Special Casual Leave. This concession would however, be admissible in those case where it may not be possible for the Government servants concerned to attend to their civilian duties after the interview/medical examination etc. If a Government servant withdraws his candidature at the interview, he would not be entitled to any special casual leave.

(G.I MHA No. 47/4/62-Ests dated 4 December, 1962 and O.M. No. 47/28/63-Ests (A) dated 20 June, 1963)

#### **(F) Transit time to join training in Territorial Army etc.:**

When civil Government servants are called for training in the Territorial Army/Defense Reserve/Auxiliary Air Force, the period spent by them in transit from the date of their relief from their civil posts to the date on which they report to military authorities and vice-versa should be treated as special casual leave. During such period, which should be restricted to the minimum required for the purpose, they would be paid pay and allowances at civil rates by their parent department/office.

(G.I.M.H.A O.M. No. 36/15/64-Ests (B) dated 15 June, 1965)

#### **(G) To attend competitive examinations**

(i) Special Casual Leave may be granted to Central Government servants who are eligible to appear to departmental promotion examinations which are neither obligatory nor entail a

condition of performance of Government service e.g. limited competitive examination for section officers grade of the Central Secretariat Service, departmental examination for recruitment of grade IV of Central cadre of I.F.S (B) etc. special casual leave however will not be admissible to departmental candidates for appearing at the open competitive examination held by the UPSC, SSC and any other Government Services Examinations, e.g. Combined Services Examinations, Stenographers Examinations, L.D.C's Examination, Assistants examination etc. for direct recruitment. Special Casual Leave for the departmental promotion examination will, however, cover the actual duration of the examination concerned plus the minimum period required for the journey to and from the Examination center nearest to the headquarters station where such examination is held outside the headquarters. No travelling advance will however, be admissible to the Government servant appearing in the examination.

Government servant can combine special casual leave with ordinary casual leave (but not with regular leave) for the purpose. The power of granting special casual leave under these orders will be exercised by the Head of the Department/office concerned.

(G.I.M H A O.M.-No. 46-26/63 Ests. (A) dated 2 December,1963)

(ii) The candidates who appear the proficiency test conducted by the subordinate service commission for grant of advance increments to stenographers (Ordinary grade) in the subordinate offices of the Government of India in accordance with the recommendations of the Third Pay Commission, the period of absence of the candidates, may be treated as Special Casual Leave. The Government servants can combine special casual leave with ordinary casual leave (but not with regular leave) for the purpose. The power of granting special casual leave will be exercised by the Head of the Department/office concerned.

(G.I Deptt of Personnel and A.R.O.M No. F-28016/5-80-Ests (A) dated 3 December, 1980)

**(H) Meetings connected with Co-operative societies:**

Members, delegates, managing committee members and office bearers of Co-operative societies (formed exclusively with Central Government Employees), who are posted outside the headquarters of the Societies, may be granted special casual leave upto a maximum period of 10 days in a calendar year plus the minimum period required for the journeys to attend such meetings.

Members of Co-operative Societies whose bye laws provide for attending annual general meetings/special general meetings through delegates of members will not be eligible for special casual leave and in such cases only the elected delegates will be eligible for this special casual leave. However, if the members are required to participate in any meeting outside the headquarters at the society for the purpose of electing their delegates, they may be granted special casual leave. The power of granting special casual leave under these orders will be exercised by the Head of the Department.

Special casual leave under these orders will be allowed to be combined with ordinary casual leave only and not with regular leave. Sundays/Holidays intervening the period of special casual leave will not be ignored but will form part of special casual leave.

(G.I. MHA O.M. No. 46/22/63-Ests (A) dated 14 January, 1964)

Above benefits may be extended also to those Government employees, who are members, office bearers etc. of such co-operative societies and who are posted at the same place of the headquarters of the co-operative societies subject to the following conditions:

- (i) Special casual leave should be granted only to cover the actual period of unavoidable absences and subject to exigencies of work. If the absences will be in the forenoon or in the afternoon as the case may be, then special casual leave may be granted for half a day to cover the actual period of absence.
- (ii) The Government servant should furnish a certificate from the Co-operative Society concerned to the effect that he/she actually attended the meetings, indicating the time and duration of meetings.
- (iii) The grant of special casual leave would be subject to all other conditions laid down in MHA OM dated 14 January, 1964 as detailed above.

(G.I. MHA DP & AR O.M. No. 28016/84-Ests (A) dated 19<sup>th</sup> June, 1984)

**(I) Natural Calamities, Bandhs, etc.:**

Heads of Office may grant casual leave in case of natural calamities, bandhs/strikes etc.

The Heads of office have been authorized to grant special CL with the concurrence of the Department concerned. In view of the genuine difficulty felt in exercising of powers by the Head

of Office with the prior concurrence of the Departments it is decided that the following procedure may be adopted for granting special casual leave to Central Government employees who stay at places far from their Headquarters, as a result of which they have to commute a long distance to their office, and due to dislocation of traffic arising out of natural calamities, bandhs etc. they are not able to undertake the journey and report to the Headquarters for duty.

(a) Special casual leave wherever admissible under the provisions in this regard may be granted by the Head of Office.

(b) All such cases, where special casual leave has been granted should be reported to the C& AG.

(G.I. Deptt. of Personnel and A.R. OM No. 28016/1/79-Ests(A) dated 28 May, 1979)

**(J) Treatment of absence on account of Bandh, etc.:**

Where the competent authority is satisfied that the absence of individual concerned was entirely due to reasons beyond his/her control, special casual leave may be granted to regularize the absence as under:

(a) If the absence was due to failure of transport facilities special casual leave may be granted to those who had to come from a distance of more than 3 miles to their place of duty;

(b) If the absence was due to picketing or disturbances or curfew, special casual leave may be granted without insisting on the condition about the distance between residence and place of duty.

Special casual leave in either of the above cases may be granted by the Head of the Department with the concurrence of the department concerned.

All such cases, where special casual leave has been granted should be reported to the C & AG.

However, if the Government servant had applied or applies for leave for the day or the days of the bandh for genuine reasons, e.g. medical grounds, of which the competent authority is satisfied, leave of the kind due and admissible, including casual leave may be granted.

(Deptt. of Per. O.M. No. 2716/71-Estt.(B) dated 1 November, 1971, G.I. Department of Personnel and A.R.O.M No. 28016/1/79-Ests (A) dated 8 may, 1979 and D.P. & Trg. O.M-No. 33011/6(S)88-Estt(B) dated 23 March, 1989)

**(K) For participating in activities of Kendriya Sachivalaya Hindi Parishad:**

The activities of the Kendriya Sachivalaya Hindi Parishad have a relation to the official language policy of the Government. It has been decided that Government servants may be granted special casual leave to the extent indicated below for work connected with the various meetings, etc. of the Parishad:

(a) In connection with the general body meetings of the parishad and on the occasion of the prize distribution, an office bearer of the parishad may be granted special casual leave upto the limit of five days in a year including the time taken on journey subject to the condition that the special casual leave will be combined to the days on which the meetings/ceremonies are held and the time actually taken on journey;

(b) For participating in the meeting of the central committee at Delhi an office bearer travelling from an outstation may be granted special casual leave upto a limit of five days depending on the distance of duty point from Delhi. Total special casual leave granted to an individual during any one year for any of the purposes mentioned in (a) and (b) above or for all the purposes taken together, is not to exceed twenty days.

[C.S. Department or Personnel & A.R.O.M No. 28016/2/76 Ests (B) dated 29 June 1976]

**(L) During Elections**

General Elections/By-Elections-

When a holiday is declared by the State Government, offices can be closed in the area/constituency in accordance with the practice adopted by the State Government. During general elections/by-elections to Lok Sabha/State Assembly, employees enrolled as bona fide voters in a constituency but having offices in another constituency, are entitled to a day's special casual leave on the day of election in their home constituency to enable them to exercise their franchise, if their offices are not closed on that day.

(G.I. D.P.A.R.O.M No. 12/15/82-ICA, dated the 15<sup>th</sup> May, 1982)

**(M) Other purposes:**

Special casual leave may be granted in the following cases also:

1. Training and duty as members of officially sponsored auxiliary police organizations such as Home Guards, National Volunteers Corps, etc.
2. Training as a member of St. John Ambulance Brigade (to the extent not covered by ordinary casual leave due).
3. Period spent in camp to join urban units of Territorial Army, not exceeding 14 days, which can be combined with regular leave, if necessary.
4. Interview/medical examination at the time of actual recruitment/commissioning in the urban unit of the Territorial Army, (to the extent not covered by ordinary casual leave due).
5. Training with provincial/urban units of Territorial Army.
6. Performing special duties in connection with the activities of the St. John Ambulance Association upto 7 days per annum.
7. For giving running commentaries over AIR/Doordarshan to national/International meets to officials selected or sponsored by the National Sports Federation/Association recognized by the All India Council of Sports and approved by the Ministry of Human Resources and Development (MHRD).
8. Donating blood of recognized blood banks on working days (for that day only).
9. Members of Lok Sahayak sena who have won certificate of merit who are required to participate in the Republic Day Parade-period of stay not exceeding 14 days plus journey time to Delhi and back to headquarters.
10. Attending courts of law as jurors or assessors with the permission of Head of the Department.
11. Members of the Indian Institute of Public Administration residing outside Delhi when required to attend meeting of the Institute-period not exceeding 6 days in a calendar year plus journey time.

(G.I. M.H.A Notes on office procedure-Chapter-II)

**(N) Combination of special casual leave with ordinary leave:**

As a general rule it is open to the competent authority to grant casual leave in continuation with special casual leave, but in cases where it is permissible to grant regular leave in continuation with special casual leave, casual leave should not be granted in continuation with special casual leave and regular leave.

(G.I.M.H.A. O.M. No. 46/8/67-Ests., dated 22 July, 1967)

**(O) Head of the Department:**

Accountant General is delegated with the power to grant personal pay and special casual leave which are admissible in fulfillment of conditions as envisaged under the Ministry of Finance OM dated 04.12.1979.

(G.I. M.H.A. O.M. No. 28015/3/78-Ests(A) dated 6 August, 1979, with O.M. No. 28016/1/80-Ests (A) dated 30 April, 1981 and C & AG's letter No. 4048/NGE-I/25-80 dated 02.12.1981)

**3.15 Regular leave:**

(a) Regular leave for the purpose of this para means leave other than Casual Leave, Special Casual Leave, Compensatory Leave and Quarantine Leave.

(b) Application for regular leave should be submitted in prescribed form for leave S.R.1. The application should be submitted to the AAO/leave sanctioning authority concerned, sufficiently in advance, before proceeding on leave, to enable the sanctioning authority to consider the request for grant of leave and arrange for substitute etc. Application for extension of leave should also be reached to the leave sanctioning authority, sufficiently in advance before the expiry of original leave. Full postal address covering the period of leave should invariably be recorded on the leave application.

(c) Except where an employee is unable to attend to his/her duties owing to serious illness or accident, he/she should not be absent from duty for purpose of availing regular leave assuming that leave will be sanctioned as a matter of course. Such absence is likely to be treated as absence without leave with attendant disadvantages, e.g. break in services etc.

(d) It is often the practice to apply for short leave first and thereafter apply for extension of original leave because the employee thinks that there is a better chance of short leave being

sanctioned. This practice is questionable. The original application should state the full amount of leave which is likely to be required.

### 3.16 Sanction of Leave- Sanctioning Authorities

With a view to decentralise authority to sanction leave and ensure higher degree of accountability to reporting officers, it has been decided by the Competent Authority to delegate powers of sanction various kinds of leave in respect of all cadres will be as detailed below:

Sl. no.	Leave	cadre	Sanctioning Authority
1	Earned leave up to 30 days	All Non Gazetted Staff	Branch Officer in charge of Co-ordination on recommendation of Branch Officer/Field Audit Party
		Group "B" Gazetted	Concerned Group Officer on recommendation of Branch Officer/Field Audit Party
2	Earned leave more than 30 days	All Non Gazetted Staff	Concerned Group Officer
		Group "B" Gazetted	Head of Department
3	Commutated and Half Pay leave up to 30 days including issue of continuity certificate	All Non Gazetted Staff	Concerned Group Officer
		Group "B" Gazetted	Concerned Group Officer
4	Commutated and Half Pay leave more than 30 days including issue of continuity certificate	All Non Gazetted Staff	Head of the Office
		Group "B" Gazetted	Head of the Department
5	Maternity and Paternity leave	All Staffs	Concerned Group Officer
6	Child care leave up to 30 days	All Staffs	Concerned Group Officer
7	Child care leave more than 30 days	All Non Gazetted Staff	Head of the Office
		Group "B" Gazetted	Head of the Department
8	Casual leave up to 3 days	All Non Gazetted Staff	AAO/section in charge
		Group "B" Gazetted	Group Officer
9	Casual leave up to 3 days with Hqrs leaving permission	All Non Gazetted Staff	Branch Officer
		Group "B" Gazetted	Group Officer
10	Casual leave more than 3 days up to 5 days	All Non Gazetted Staff	Group Officer
		Group "B" Gazetted	Head of Department



Note:- Casual leave is not normally granted for more than 5 days at any one time.

Extension of Leave where limits mentioned above are exceeded will be sanctioned as per table above. Where such extensions do not exceed the limits mentioned in the table, such leave may be sanctioned as per the above delegation, under intimation to Administration Section.

In all cases, admissibility of leave applied for shall be ascertained from Administration Section before sanction of leave.

After the leave has been sanctioned the application along with sanction order should be transmitted to the Administration section for making necessary entries in Service Books, Leave Accounts and calculation of Leave Salary etc.

The Certificate for Continuous Officiation will be recorded in the Service Book by Administration Section in cases where necessary, after obtaining orders of Deputy Accountant General Administration.

[ O/o AG (Audit), CG, O.O No Admn-1/Audit/F-193/AG's note/o.o-12 dated 23.04.2015]

## CHAPTER-4

### SYSTEM OF CORRESPONDENCE

#### 4.01 Inward Correspondence

(i) Every section will receive from the Receipt & Dispatch (R & D) section Special Transit Register, carrying sectional Dak duly sorted out by R & D section. Separate Transit Registers (STR) are maintained for transmission of dak received under registered covers, through couriers & speed post and those received from State Government and/or Central Government requiring prompt attention.

(ii) The Assistant Audit Officer/Supervisor should carefully peruse each document and mark the papers to the dealing Auditors responsible for its disposal. Where any letter or document requires immediate action, he/she should mark it as such and direct the dealing Auditor to attend to it promptly. In the case of papers which, in the opinion of Assistant Audit Officer/Supervisor, do not pertain to his section he should indicate the name of the section to which it relates, consulting the Assistant Audit Officer/Supervisor of that section wherever possible. Remarks such as “Not for O.A.D”, “Not for this section”, “Try ECPA” etc. should be avoided as far as possible. The Assistant Audit Officer/Supervisor will indicate on the letter the dealing section to which it pertains so that the letter could be sent to that section. The letters thus erroneously marked to a section should be returned to the R & D section the same day for onward transmission to the proper section. Letters once received in a section or not returned to the R & D Section within 24 hours of the receipt of Sectional Transit Register in the section, should be transferred by the section directly to the section concerned. In case of dispute in accepting the letter, the orders of the Branch Officer, I/C R & D Branch shall be final.

(iii) Every section will maintain a diary of official and unofficial receipts in form SY-318-A, wherein all inward letters and documents received in the section should be diarised in serial order. The Assistant Audit Officer/Supervisor after marking all the diaries received from the R & D section shall hand over the dak to the sectional clerk/diarist entrusted with the duty of diarist. As soon as the diaries of the R & D section are received from the Assistant Audit Officer/Supervisor after marking of the dak, the sectional clerk/diarist receives the letters from these diaries and diarises the letters in the prescribed inward diaries. The letters should fill in first 6 columns of the inward diaries. The sectional clerk/diarist should distribute the letters amongst

the Sr. Auditors/Auditors/DEOs concerned. The Sr. Auditors/Auditors should give dated initial in column 7 of the diary in token of the receipt of the dak. The Assistant Audit Officer/Supervisor should see that the letters received through Transit Registers of the R & D section and other sections, sources in the section are diarised immediately and proper acknowledgements obtained from the Sr. Auditors/Auditors/DEOs on the same day. Assistant Audit Officer/Supervisor of a section cannot return any letter, documents etc. send through STR or any other proper official manner and/or marked by the Branch Officer of the section concerned without receiving those. After receiving the letters and documents etc. he/she may return these with proper remark through Branch Officer. Without acknowledging the letters and documents wherein the subjects/information etc. are related to a section and returning the same verbally will be treated as misconduct.

(iv) In the absence of the clerk/diarist the Assistant Audit Officer/Supervisor should make proper arrangements for receipt and distribution so as not to dislocate the work of diarizing and distribution of papers.

(v) The section concerned should be particular about the receipt of enclosures to the letters received. In the case of missing document, prompt action should be taken to call for or trace the enclosures.

(vi) The sectional clerk/diarist should maintain separate diaries in SY-318-A for diarizing and watching the disposal of letters received from the CAG, D.O letters received by the Accountant General and other officers as also urgent letters and telegrams.

(vii) When receipts of half margins, objection memoranda, audit notes and objection statements are large, these should be diarised first in the Book of half margins (form SY-253) to facilitate the preparation of unanswered list and then distribute amongst the auditors who in turn should note action taken against the relevant entry in Register of Half margins etc. (Form SY-308). As for the receipt of applications for appointments and applications for pensions and verifications of service, the procedure to be followed is given in the Manual of Administration.

(viii) No member of the section should hand over or receive to/in the section any document until the paper is seen by the Assistant Audit Officer/Supervisor and marked for receipt in the section. Similarly, no document should be received by any section except through the R & D Branch unless it is transferred from other section.

(ix) If any document is received unsigned or incomplete in any respect or is not required by this office, the section to which it is marked should take action or to call for the wanting documents or enter into correspondence with office of the origin to get the documents completed. Where, however, a letter or document is wrongly delivered in the office, R & D section itself should directly send the paper to proper office.

#### **4.02 Remarks on letters prohibited:**

Remarks on inward papers should not, as a rule, be given unless such remarks are required for permanent record thereon. The papers should not be defaced by notes and queries by Auditor or Assistant Audit Officer/Supervisor, short directions such as “Put up papers”, “File” or “Make up case” etc. may however, be recorded. Replies to queries of Branch Officers and lengthy directions to subordinate staff should be given only on the separate sheet of papers or notes on the file. Writing of drafts on the original inward papers is strictly prohibited.

#### **4.03 Letters and documents to be returned/forwarded in original to outside authorities:**

Letters and documents received from the staff for onward transmission to the State Government, C & AG or any outside authority in original should not bear any notes or orders except the office stamp to be fixed in the margin.

#### **4.04 Transfer and circulation of papers amongst sections**

Letters, vouchers, schedules etc. which are to be transferred to other sections of the office should be transmitted through Sectional Transit Registers. The Assistant Audit Officer/Supervisor of the receiving section should give the same treatment to such correspondence from other sections as given to the inward correspondence, mark it to the Auditor concerned and pass on the same to the clerk for diarizing and distribution to the sectional staff. Similar treatment should be given to copies of correspondence received from other sections. Neither paper should be removed from the Transit Registers unless an acknowledgement is given nor the MTS detained unnecessarily.

#### **4.05 Disposal of inward correspondence**

(i) When the dak is marked/examined by Branch Officer/Assistant Audit Officer/Supervisor, as the case may be, he/she should give proper guidance and indications for disposal on the paper itself, subject to also para 4.02 before passing them on to the sections.

(ii) Letters received by the Sr. Auditor/Auditor/DEO should be taken up immediately for disposal by him/her. In the absence of any regular member due to leave or any other reason the Assistant Audit Officer/Supervisor is expected to make suitable arrangement for disposal of papers of the member concerned, may assign the works to other member/s in the section. In such a case, no member can deny or refuse doing the work of other member's seat and if found so the same will be treated misconduct on his/her part leading to disciplinary action as prescribed under rules.

(iii) Letters received up to the end of the week should normally be disposed of on or before the end of the following week at the latest. This however, does not apply to cases of urgent letters, telegram, and unofficial references which should be taken up for disposal immediately after receipt in the section, nor does it apply to cases where normally longer period for disposal is required e.g. Inspection Reports, local audit reports, replies to Inspection Reports etc.

(iv) Letters received from the C & AG of India, Govt. of India, State Govt. etc. which require reply, should be treated as urgent. In such cases, as also in disposal of unofficial reference the normal time allowed is seven days only.

(CAG's No. 3955-Admn.I/604-60 dated 26.12.1960 and D.O. No. IA/42 dated 28<sup>th</sup> March 1958)

#### **4.06 Ad-interim disposal**

Ad-interim replies should be sent when delay is anticipated in sending final reply. In cases where the disposal of a case is not possible within the prescribed time limit, orders of the competent authority should be obtained stating the circumstances due to which delay is unavoidable.

#### **4.07 Disposal of Demi-Official letters addressed to the Accountant General/Sr. Dy. Accountant General/Dy. Accountant General**

Disposal of D.O. letters addressed to the Accountant General/Sr. Dy. Accountant General/Dy. Accountant General by name should invariably be put up to the Accountant General/Sr. Dy. Accountant General/ Dy. Accountant General even if such letters do not specifically call for the papers/reply. Such references should first be received by the Secretariat/PS/PA attached to the Accountant General/Sr. DAG/DAG and be transmitted to the Branch Officer. The clerk/diarist on receipt of such references will enter those like other receipt

in the appropriate sectional diary giving the Index numbers given by the secretariat in column two for reference purposes. Immediate attention should be given to demi-official letters which seek action on issues/matter of significance or within a time limit. The notes submitted should contain a clear position of the matter in a self-explanatory manner.

#### **4.08 Disposal of un-official (U.O) references**

All un-official references should be treated as urgent and normally disposed of within a week of receipt. These should be diarised in urgent diary and weekly reports of outstanding un-official references put up to the Accountant General on each Monday.

(CAG's No. 303-Audit/106-65 dated 18.03.1967)

#### **4.09 Disposal of reminders to inward correspondence**

(i) Reminders received from the Govt. of India, State Govt. and C & AG of India should be submitted to the Group Officer (Sr. Dy. AG/DAG) and, if necessary to the Accountant General, through the Branch Officer in charge and reminders from other sources to the Branch Officer only, with an explanation showing the cause of delay. Reminders should always be treated as urgent and in cases in which the final replies cannot be issued recourse be taken to the procedure laid down in para 4.06.

(ii) Second and subsequent reminders should be treated as express letters and be invariably submitted to the Group Officers and if necessary, to the Accountant General along with the original case within three days of the receipt.

(iii) All reminders received in the section from the Govt. of India, State Govt. and the C & AG of India should be diarised in separate register called "Reminder register" to be maintained in the same form-SY-118-A and submitted weekly to the Branch Officer with the list of outstanding reminders and to the Group Officer every alternate Monday. Order of the Branch Officer/Group Officer on such weekly/fortnightly reports should be attended to promptly.

#### **4.10 File and cases**

(a) The unit of recording correspondence is the 'File'. For the list of files, respective section has to maintain the list. The file heading shown therein indicate the general and broad subjects dealtwith and the numbers assigned with should not be altered.

(b) Cases are formed under a 'File' according to necessity in order to keep together the papers connected with a subject, either on account of its importance or for facility of reference. Thus, correspondence on matters of temporary interest and routine papers only will go into the 'File' proper without being cased. Assistant Audit Officer/Supervisor should ensure that cases are made up at the appropriate time on all important subjects, especially when the correspondence is likely to be protected or where important order from the C & AG of India, Govt. of India or State Govt. on certain subjects are dealt with for the first time in the office. A paper which by its nature requires the opening of a new case may be specially marked by the Assistant Audit Officer/Supervisor or the Branch Officer by noting the word "Case" on it.

(c) Notes and correspondence should form separate sections in the file or case. The notes always precede the correspondence section. The papers in each section should be arranged in strict chronological order and the pages numbered affixing distinguishing letters 'C' to denote correspondence and 'N' for notes. Only odd numbers need be marked on the papers, but both sides should be reckoned, whether there is writing on a page or not.

(d) Office note, demi-official papers, telegrams, express letters, telephone/e-mail relating to a case should be put up in their places in the case itself and should not be filed separately.

(e) Alpines, tags, etc. should be removed when papers are made in a case. Whosoever inserts paper in a case, should give a page number and should also number the previous pages, if they had not been numbered.

#### **4.11 Register of cases**

(a) Each section should maintain a "Register of files and cases" in form –S-255, one or more pages being allotted to each file for noting the cases opened under it. The register should be for each period of three successive financial years.

(b) The columns in the register are self-explanatory. As each such case is formed the first three columns of the register be written up and the entries attested by the dated initials of the Assistant Audit Officer/Supervisor, who will be personally responsible for the proper upkeep of the register.

(c) The index number of each case should comprise of (i) the file number (ii) the case number (iii) the year or years during which current and (iv) the initial of the Assistant Audit Officer/Supervisor.

(d) All cases should, as soon as, the correspondence dealt with is completed, be closed and the fact noted in the remarks column of the register. But cases in which correspondence is not complete but continued after the close of the third successive year, should immediately be brought forward to the newly opened register of the next period. Remarks should be given in the old register against each case carried over to the next year “carried over to 20...” and in the new register “Brought forward from 20...”. The carried over cases will remain the same number of the previous years/period, other new cases being given the missing numbers in consecutive order as they are formed. Thus, if it is decided to retain case No. 4 and 9 of any the period 2003-06, the new cases in the period 2006-09 will be given nos. 1,2,3,4,5,6,7,8 and 10 so on.

(e) The pension case will not be closed until a pension payment order is issued and in the Administration section until a person ceased to be on the administration of this office. In all other sections the personal cases should get the same treatment as ordinary cases.

(f) Every section shall be responsible for the custody of its files and cases, whether closed or not till they are sent to old record section. After the closing of each financial year, all closed cases should be arranged and transferred to old record section through the record transit register and suitable notings made in the register of cases.

(g) The register may be put up to the Branch Officer every quarter on 15<sup>th</sup> January, April, July and September.

**4.12** File (as distinguished from the cases) should generally be maintained in stiff cardboard covers in form S-97-A and cases in covers in form-S-97. Holes should be made, about one inch from both edges, for stringing papers into files and/or cases.

**4.13** The file number and the subject or title should be recorded at the top outside of the cover and in the space for “subject” respectively. The financial year in which it is opened is indicated by recording underneath the file number, the calendar year in which the financial year commences (e.g. 2015 represents financial year 2015-16).



**4.14** Following are the authorized initials to be recorded on each case under the financial year, referred to in the preceding paragraph, various sections of major heads in the FAAG sections.

A	For Agriculture
AJ	For Administration of Justice
CASS	For Central Audit Supporting section
CCS	For Central Coordination sections
CAW	For Commercial Audit Wing
CO	For Co-operation
CS	For Cash Section
CC	For Confidential Cell
E	For Excise
Ed	For Education
F	For Forest
FAW	For Financial Audit Wing
GS	For General Section
REP	For Report Section
SRA	State Receipt Audit
I	For Industries
J	For Jail
LR	For Land Revenue
M	For Medical
MD	For Miscellaneous Deptts.
MS	For Misc.
OA	For Outside Audit

PH	For Public Health
P	For Police
PW	Public Work
R	For Registration
S	For Stamps
SP	For Stationary and Printing
VET	For Veterinary
WA	For Works Audit
X	For Extra-ordinary

Note:- The Section may, however, put on oblique after these initials and mention the name of the section concerned e.g. PO/ FAAG etc. where necessary to indicate the sections dealing with the case.

**4.15** The serial numbers noted in the first columns of the case register are the “case members” and represent the subordinate numbers of cases under one title of a file opened as per para 4.10 (a) above. One title of a file may contain a number of cases opened in a financial year. For example in Central Coordination section, if 19-Manual of office procedure represents the number and title of the file there might inter alia, be subordinate cases opened in a financial year 2015-16 as “4 advance copies of correction slips” and “5 correspondence regarding printing of” etc. Here 4 and 5 are the case numbers and the cases would briefly be recorded as C-19-4/15 or C-19-5/15. These particulars are known as “index” and are sufficient for the ready identification of any case, Where:-

C-Name of section

19-File Number

4 or 5-Case Number

15 Opened in 2015-16

**4.16** It is not necessary to open a new file or case for papers of succeeding year when the existing file or case can conveniently be used for the purpose of the correspondence is still current. The number of the file and case number will, however, continue to be the same in the succeeding financial year also with the only addition of the year to the case number. For example file No.C-19-5/15 if continued during the next financial year i.e. 2016-17 will bear the same number with the addition of financial year i.e. C-19-5/15-16. If the file still continues for succeeding two or three years, the year of the last current year is mentioned omitting reference to intermediate years. Thus, the file C-19-5/15, if continued till 2017-18, the index number would be C-19-5/15-17.

**4.17** Files other than files of General orders (as distinguished from their subordinate cases) are meant to contain notes and correspondence of a routine and formal nature of temporary interest which are not considered important enough to contingent expenditure, sanctions to temporary establishment, sanctions to re-appropriation of funds, may have arisen from objection statements or memoranda correspondence relating to discrepancies between accounts and departmental figures, periodical returns etc. important orders of general nature should always be kept in the case files. Thus, while all sanctions to temporary establishment relating to a particular department in a particular year might be put into a file, general orders relating to delegation of powers of sanctioning temporary establishment must never go into a file, they should go into a case which would be considered of a permanent interest. Important orders of a general nature should, however, be placed in files of general orders opened according to subjects, a copy being taken to individual case or file as the case may be.

**4.18** As already laid down in para 4.10 (C) above in numbering the pages both sides of the paper should be reckoned, whether there may be any writing or not. Officers however, do not record the page numbers but it is the duty of the Sr. Auditor/ Auditor/Clerk dealing with the case to complete it in this respect. In case where Sr. Auditor/ Auditor/Clerk is not posted in the section it is the duty of Asst. Audit Officer/ Supervisor to record the page numbers. The page numbers in cases and files are given for purpose of referencing and not to show how many pages there are.

(a) if a page is removed from a page numbered case or file, a record of the same should be kept on top of the next page and no changes should be made in the subsequent page numbers, and

(b) if some pages are inserted afterwards in between two pages, these pages may be given some subsidiary page numbers by addition of letters 'A', 'B', 'C', 'D' etc.

**4.19** When a letter is taken for disposal relating to a file, the Auditor dealing with it should first make "Reference" and give it a page number on correspondence side. The notes and draft letters which follow should also be numbered on notes side and correspondence side respectively in continuation. After copying when the draft letter returned, it should go at the proper place in the file/case.

#### **4.20 Method of putting up papers**

Following important points should be kept in mind while maintaining a file:

(a) A separate file should be maintained for each important subject.

(b) Matters which do not justify the opening of a separate file should be dealt with in a miscellaneous file.

(c) Case file should be opened as and when necessary to deal with important subjects subordinate to main subject.

(d) All files and cases should be entered into the register of cases/files to be maintained by each section vide para 4.11 *ibid*. It will be the responsibility of Assistant Audit Officer/ Supervisor to ensure that this is done in all cases.

(e) Each file and case will contain two separate parts the correspondence side and the note side.

(f) Papers on both sides of the file and case should be so arranged so as to handle them as a book.

(g) All pages on the correspondence and note sides should be numbered whether blank or written.

(h) Only odd numbers need be given on the reverse side of each sheet of paper.

- (i) The number should be recorded on right hand top corner of the paper placed at correspondence side and middle of the paper placed at note side.
- (j) A reference received from outside or any other section in this office, should be placed in file/case and paged.
- (k) If a reply to a reference is issued from this office, it should be properly 'referenced' indicating the page number of the letter to which it relates and on the letter received.
- (l) If a reply to a letter is in another file, the page number and file number of that file should be mentioned.
- (m) The note on a correspondence should start by quoting the letter number and date along with the designation of the authority or name of the office from which it has been received.
- (n) All documents referred to in the notes should be duly referenced by mentioning page number and the file at which these are placed.
- (o) Notes should be brief and informative. The substance of the paper under disposal/ consideration (PUC) should not be reproduced. The subject of the note should be stated at the top.
- (p) All notes should be initialed with designation by the person writing the same.
- (q) Wherever a reply is to be issued, the Assistant Audit Officer/ Supervisor should ensure that a draft reply is also submitted along with the notes.
- (r) In case, however, where the decision of the Dy. A.G./ Sr. Dy. A.G./A.G. is necessary draft letters need be put up only after orders are passed.
- (s) Assistant Audit Officers/ Supervisors should examine the drafts approved by higher officers and point out any factual mistake. After the draft is approved and issued, it should be kept in the file at the proper place.
- (t) When dealing with cases, it is normally not necessary to reproduce the previous notings. It should suffice, excepting in a very few important cases, to refer to the previous notings.
- (u) Before dealing with the 'Paper under consideration (PUC)' it should be properly referenced and every letter quoted therein referred with page numbers and file numbers, if necessary.

#### **4.21 Submission of notes to Branch Officers, Group Officers and Accountant General:**

- (i) All office notes should be written on the printed sheets supplied for the purpose, the margin being left blank for the record of the orders passed by the officers to whom the note is submitted.
- (ii) In putting up notes for orders, repetition and matters which are not relevant to the point of issue should be avoided. Clarity and brevity are essential to save time and for quick disposal, hence note should be brief and to the point. Lengthy note should be avoided.
- (iii) Notes should be written in moderate and courteous language and should be free from personal remarks. Notes should as far as possible be written in third person.
- (iv) It may be assumed that the paper under consideration will be read by the officer to whom it is submitted and that no paraphrase or reproduction or verbatim extracts of it are ordinarily necessary in the notes. A précis of its contents need to be made only when the paper is of great length and complexity.
- (v) When a note is submitted, it should as far as possible, confine itself to:-
  - (a) the point at issue.
  - (b) circumstances leading to it, if necessary.
  - (c) rules and precedents bearing upon it, and
  - (d) proposal/ suggestion for action.
- (vi) A note should start with the subject of the case. It may be started with 'PUC' at page 120/c of the file may be seen/perused. Every para of the notes should be serially numbered. Where references are required to be quoted, these should specifically be shown in the margin of the note sheets, as "P-158/c (flag 'A'), file No. Admn. I/15-4/75" and should be duly flagged.
- (vii) Raising of relevant side issues is not prohibited but it is convenient to start a new file for the purpose. In some cases mere perusal of the paper under consideration will suffice and nothing is required beyond a brief suggestion or proposal for action.
- (viii) A draft letter should be prepared at any stage, if it appears the consideration and disposal of the case would be facilitated in submitting it in the form of a draft. In case which, by their

intricate nature or by their being urgent, can only be dealt with by officers, papers should be submitted immediately “for orders”. It is not essential that notes be submitted in all such cases.

(ix) In important cases, where the officer has passed orders by approving the proposal or suggestion made in sectional notes or otherwise, but has not actually ordered any phraseology, the draft should be submitted to such officer for approval before issue.

(x) The section dealing with an office note should see that there is at least one blank sheet attached for use by the next officer to whom it is submitted where he can record his/her remarks.

(xi) Cases which require perusal or orders of the Accountant General are submitted by the Section and Branch officers through the Group officers concerned except in the cases of sections which are under the direct supervisory charge of the Accountant General.

Note:- It should be kept in view while putting up cases, specially old and complicated ones that a brief of the case is invariably attached for facilitating the Accountant General to pass orders, it should specifically be seen by the officer putting up the case to the Accountant General that a brief is given by him/her for apprising the Accountant General with full facts of the case. Such a brief must contain important events occurred, decisions taken and the points of agreement or disagreement on which opinion or order of the Accountant General are sought.

(xii) Flags bearing the words “For perusal”, “Note for orders”, “For signature”, “PUC” etc. should invariably be employed so that time may not be wasted in finding out what exactly is required?

(xiii) Notes on cases should not be returned to the dealings/assistants on trivial grounds. This not only causes delay in disposal of correspondence but also renders the efforts fruitless sometimes. Cases should be returned by Assistant Audit Officer/Supervisor only in unavoidable circumstances and for valid reasons and not for gaining time for disposal. Efforts should be made for speedy disposal of correspondence by obtaining information orally, if necessary.

(xiv) Financial repercussions and their likelihood of recurrence or savings, if any should be indicated.

(xv) If any rule, order or instruction is to be quoted or referred to in support of the noting, copy of the same will be placed on the file and attention to it will be drawn in the note. Reproduction of the relevant provision in the noting should be avoided.

#### **4.22 Oral consultations**

Each Auditor/ Sr. Auditor is expected to acquire an expert knowledge of the work entrusted to him/her. He/she should be able to give definite opinion on ordinary cases and not merely raise doubts. In cases of doubts, Auditor/ Sr. Auditor should consult the Assistant Audit Officer/ Supervisor/ Branch Officer orally before writing notes. Personal discussions may also be resorted to between officers and Assistant Audit Officer/ Supervisor with a view to avoid lengthy noting and to facilitate speedy disposal, especially in urgent cases. Any oral suggestion/ direction/ instruction given by the group officer/ Accountant General should be brought in the noting and be put up for approval/order immediately.

#### **4.23 Method of drafting**

- (i) A draft should be written neatly and legibly and divided into serially numbered paragraphs with each paragraph being allotted to every fresh and different point. A short title stating the subject should also be given at the head of the draft letter.
- (ii) A draft should be written in a temperate/ moderate language and worded courteously. Even if an intentional breach of any rule is detected the attempt should be to explain the rule convincingly without giving any offence.
- (iii) A draft should be brief, clear and complete. It should be self-explanatory without having reference to other papers and be free from any ambiguities so as to ensure that its reading may take the least possible time.
- (iv) The use of colloquial expressions and abbreviations should be avoided. The object is to convey the matter precisely.
- (v) Indiscriminate scribbling on the margin of draft and inserting between the lines much should be avoided. If it is necessary to revise a draft to a great extent, it is better to rewrite the paragraph on a blank page than to write between the lines. When a draft requires numerous corrections, it should be recopied and then submitted to the Branch Officer.

Note:- “Typed” office copies of drafts addressed to the C&AG, Govt. of India or Heads of Departments/ Secretaries to Government etc. may be kept on record along with original drafts under the specific orders of the Branch Officer/ Group Officer.



- (vi) Figures and reference should, as far as possible be embodied in the text and not relegated to appendices or margins.
- (vii) When a draft has to pass through several sections, before being submitted to the Accountant General, it should pass through Branch Officers and the Group Officers of all the sections. Queries from one Audit Officer/ Supervisor to another and any sort of unofficial discussions between Audit Officer/ Supervisor and his/her subordinate not intended for the information of the Branch Officer(s) should be made on separate slips which may be destroyed subsequently.
- (viii) In the cases where audit objections or remarks are conveyed to, or information is called for from local authorities by this office in the capacity of Principal Auditor, no mention should be made in the letters so addressed that the objections are raised or the remarks or references are made at the instance of the C&AG even if those may have been actually made on suggestions from him.
- (ix) Reference to Manual of Standing Orders (Tech) should not be made in correspondence with the Government and the departments as the book is exclusively intended for official use in Audit offices.
- (x) In references to the State Government particular care should be taken in all correspondence to draw a very clear distinction between suggestions offered in an advisory capacity and request for action which the CAG is empowered to require.
- (xi) Address should be written in full without using abbreviations. Official communications to the State Govt. should always be addressed to the Secretary to the department concerned.
- (xii) Formal letters whether addressed to officials or members of public begin with salutation “Sir” and end with the words “Yours faithfully”. In case of D.O. letter this is addressed personally to an officer by name. In a D.O. the salutation “My Dear ...” or “Dear Shri/Ms” as the case may be, is used and ending with “Yours sincerely”. It is signed by the officer without mentioning his/ her designation.
- (xiii) All draft should bear the prescribed initial letters of the section along with file numbers in which the office copy will be recorded and the subject matter as heading.

Note:- Name and addresses should invariably be given in brackets in salutation while putting up draft DO letters for approval.

(xiv) Letters and copies of letters addressed to the Govt. Offices should not be communicated to outsiders by means of endorsements on original letters or on drafts, but they should be answered by separate letters.

(xv) No reference should be made in official correspondence to proceeding of the Government or to letters published therein unless they have been received separately.

(xvi) Copies of Govt. letters, specially those of Govt. of India letters, should not be forwarded as enclosures as it is seldom necessary to do so and in many cases undesirable.

(xvii) Particulars of any enclosures to be sent with a letter should be inserted carefully in the space provided for the purpose in the draft form, and the enclosures should ordinarily accompany the draft when it is sent to the officer for signature.

(xviii) Sending out to Govt. and other authorities of copies of letters and memoranda, received from the C&AG is strictly forbidden. There is, however, no objection to communicating where necessary the substance of such letters to Government or other authorities or in some cases to mentioning in these communications that they represent the views and orders of the CAG.

[Comptroller of Civil Accounts letter No.1615-Admn-C-133-A-30 dated 11-02-1933]

(xix) When a letter is a reply or bears reference direct to a letter received, the draft reply should begin with the expression "With reference to your letter".

(xx) When it is in continuation of a series of correspondence, the last of which was received from the person to be addressed the phrase "With reference to the correspondences ending with your letter" should be employed. On the other hand, if the last letter was issued by this office, the phrase "in continuation of this office (or my) letter" should be used.

(xxi) The form of address to authorities higher than the Accountant General should as a rule be "I have to request for favour of", "I have to forward for favour of orders" etc. and to Heads of Departments and other "I have to request that you will be good enough" etc.

(xxii) A draft is not to be a recapitulation of the letter under reply preface with such expressions as "you state that" or "you point out that". It is the duty of the drafter to interpret the orders of the

Accountant General or the Gazetted Officer, as the case may be, and to show how that orders are based and not to tell the addressee what he himself has stated or already known.

(xxiii) The High Court is not, strictly speaking, a department of Govt. All circulars etc. intended for the High Court, should, therefore, be issued under separate endorsement to the Registrar of High Court.

Note:- The CAG desires that all demi-official correspondence should be addressed to the Dy. C&AG or Addl. C&AG etc. as the case may be instead of to CAG by name.

[D.O.No.3431-Admn./KW-3-48 dated 01-11-1948]

#### **4.24 Notes and drafts to pass through Assistant Audit Officers/Supervisors:**

All notes and draft letters meant for approval by the Branch Officers or Group Officer/Accountant General should first be scrutinized by the Assistant Audit Officer/Supervisor of the section. The Assistant Audit Officer/Supervisor may not draft letter himself/herself but he/she should satisfy that the drafting of the subordinates is accurate and complete. In important cases, however, the notes and drafts should be dealt with by the Assistant Audit Officer/Supervisor.

#### **4.25 Assistant Audit Officer/Supervisor's responsibility of drafts written or modified by higher officers:**

When a draft is written or modified by the Branch Officer or any other official superior, Assistant Audit Officer/Supervisor is responsible to ensure the correctness of the facts stated in the draft so written or modified. He/she should bring to the notice of the official superior any orders of the Government or other authority which the officer may have inadvertently overlooked. The onus of accuracy of the facts in the draft lies with the Assistant Audit Officer/Supervisor only.

#### **4.26 Custody of "secret" and "confidential" letters:**

(a) 'Secret' and 'confidential' letters should remain in the custody of responsible officer. At the same time the officer should also be aware of the existence of a confidential/secret letter on a particular subject so that the Assistant Audit Officer/Supervisor may be responsible for initiating reference to such letters in questions, whenever a case to which such confidential orders relate, is taken up for disposal. To facilitate the office to take cognizance of the presence of any secret/confidential instructions, it is the responsibility of the officer with whom the "Secret" or

“confidential” letter is kept for safe custody to modify the section concerned by issuing a memo in the following form and the fact that such a memo has been issued should be noted in the secret and confidential communication itself.

“Secret”/“Confidential” letter No.....date.....from the.....on the subject.....is in my personal custody (filed in.....) (please note and diarize)

AAO/Supervisor/AO/DAG/AG

(b) These memos should be pasted chronologically in a guard file in the sections in which these are received and a suitable index also recorded on the file cover. The file should be reviewed by the Assistant Audit Officer/Supervisor frequently to keep himself/herself acquainted with the orders in regard to which he/she has to invite a reference whenever cases to which these orders relate, are dealt with. As regards “Confidential” letters discretion is given to the higher officers to decide which letters should remain in their custody and which could safely be made over to the Assistant Audit Officer/Supervisor. Higher officers should also periodically review the “Secret” and “Confidential” letters in their custody with a view to see which of these can either be destroyed or made over to the section. The need for secrecy may sometimes disappear by mere passage of time.

On the occasion of transfer of charge the higher officers will list out and make over to their successors the confidential files in their custody along with keys, valuables etc.

[C&AG letter No. 1618-Admn.1/2552 dated 10-10-1952]

#### **4.27 Tone of correspondence**

The tone of letters, objection statements, audit notes and memoranda should be temperate and courteous. Nothing is gained, rather the reverse by imperative orders which can generally be conveyed in the form of requests.

The following general principles are laid down for the guidance:-

(a) Politeness is never inconsistent with firmness. There are two ways of pointing out to an officer that he/she has acted in disregard of rules viz (1) to write him/her with presumption that

he/she has fraudulently and intentionally done wrong, and (2) to assume that he/she has forgotten or overlooked or misunderstood the rule and to point it out in a moderate way. The latter of these two is obviously preferable.

(b) Even if intentional action against a rule may be suspected or established, it is desirable to write as if the officer would not understand the rule and to explain the principles involved, so as to convince him/her, if possible, rather than to give occasion for irritation.

(c) In case of repeated and persistent breaches of a rule by an officer though facts have been brought to his/her notice, the Head of the Department or in bad cases the Government may be addressed and a copy of the report may be sent to the officer at fault.

(d) The use of imperative style such as “you must not make an advance” is likely to irritate officers, whereas a simple statement of facts as “Rule X has apparently been overlooked under it advances are inadmissible, please rectify this” has a reverse effect. Audit has to maintain rules firmly to the point of retrenchment, if necessary and cannot insist on personal obedience which is the sphere of direction. There is no need, however, of making half margin/memoranda etc. in an effort to strive for politeness.

(e) As far as possible all rules bearing on the subject of the draft letter should be quoted, but references should only be given to the codes, manuals and circulars with which the officers addressed are familiar with or supplied with. To officers on leave, when they are not expected to have codes etc. with them; copies or extracts of the rules quoted may be attached with the letter.

(f) Before instructions are used for the guidance of the executive officers in relation to change in any procedure or new interpretation of rules etc. the letter may be consulted before any change is implemented specially where the change is likely to affect executive work.

#### **4.28 Instructions regarding issue of official correspondence:**

The following instructions are issued as a guide to officers of the Indian Audit and Accounts Department in dealing with the official correspondence.

(a) Letters relating to the section and subjects under the direct supervision of a Branch Officer are issued ordinarily under his/her signatures though they are stamped as emanating from the Accountant General.

Provided that no communications of the following nature should be issued except with the previous approval of the Accountant General or Sr. DAG/ DAG as the case may be.

- (1) Letters implying dissatisfaction or censure, and
- (2) Letters to the State Govt. or Central Govt. or Hqrs.

The following general principles are laid down for the guidance:-

- (i) Bearing an important question of audit and accounting;
- (ii) Challenging decisions or orders;
- (iii) Questioning the validity of any sanction otherwise than for merely technical defects and
- (iv) Containing proposals for waving off or waving recovery of over payments.

Such communications should ordinarily be signed by the Accountant General himself, or by one of his deputies, in the alternative, there should be sufficient indication in the draft letter itself that it is being issued under the direction of the Accountant General. For this purpose it is desirable to add the following sentence as the last paragraph of the draft letter:-

“This issues with the approval of the Accountant General” or

“This has the approval of the Accountant General” etc.

Provided further that all letters addressed to the C & AG of India other than on routine matters should normally be issued under the signature of the Accountant General. Besides, all important communications should be issued to the headquarters office with the full knowledge of the Accountant General, particularly in respect of cases involving errors or delays etc. so that office may know that in all such cases suitable action has been taken and remedial measures adopted by the Accountant General, whenever necessary. When any important letter is issued under the signatures of the Sr. DAG/DAG with the concurrence of the Accountant General, the fact should be indicated in the letter itself as in previous sub-paragraph.

[CAG’s circular letter No.2029-Admn. I/629-58 dated 20-05-1961 and d. o. letter No.1199-comp/266-64 dated 20-12-1964 from the Director of Audit & Accounts to A.G., P&T Shimla]

Note:- The Comptroller and Auditor General of India has no objections to the Accountants General authorizing the Branch officers to sign acknowledgements of receipt of the C & AG's letters.

[CAG's letter No. 207-Tech-Admn.-I/13-68 dated 30-05-1968]

(b) Whenever the C & AG is required under the statutory provisions to certify figures and these are based on figures or returns furnished by the Accountant General, such statements should be signed and their correctness certified by the Accountant General himself/herself.

[CAG's letter No. 1253-Comp./79/50 dated 16-11-1950]

(c) Periodical statement may ordinarily be issued over the signature of the Branch officers.

**4.29 Documents which can be used over the signature of Assistant Audit Officers/supervisors:**

The Assistant Audit Officers/supervisors have been authorized to issue certain classes of correspondence over their signature:-

(i) Signing of routine acknowledgements and also reminders under their own designation (Except to Hqrs. office).

(ii) Issue of audit notes and also half-margin memos conveying routine remarks such as calling for certificates, and other wanting documents.

(iii) Issue of objection statements for objections with money value e.g. want of sub-vouchers etc.

(iv) Subordinate officers of other departments are not at liberty to correspond with any officers or subordinates of this office either officially or unofficially and Assistant Audit Officer/supervisor and Sr. Auditors/Auditors in their official capacity should not correspond with their counterparts in other offices when such letters signed by officials not authorized to sign are received, the matter should be brought to the notice of the higher officer incharge and seek his opinion whether a reply is to be furnished.

(v) No correspondence from this office should be signed by any one below the rank of an Assistant Audit Officer/Supervisor and no paper except of a routine nature and those referred to above should be signed by anyone except a Gazetted officer.

**4.30. (a) Fax, E-mail:**

The 'Fax' and 'E-mail' systems/facilities are available in our office. In urgent cases, the messages/letters can be sent through these systems.

**(b) Speed Post Service-Issue of:**

The speed post service is available throughout the country. The envelop/letters should be marked 'by speed post' and sent to Receipt & Dispatch Branch upto 1.00 pm so that it is delivered to the main Post office, Jai Stambh Chowk upto 2.00 pm.

**4.31. Procedure for issue of telegrams.**

(a) Telegrams should not be sent in cases where a letter marked urgent letter would serve the same purpose.

(b) Abbreviated address registered by the Telegraph department should be used in State telegrams.

(c) Telegrams should be precise and brief but at the same time free from ambiguities.

(d) In all telegraphic communications sent to the Comptroller and Auditor General, numbers may be expressed in words rather than in figures as the letters are liable to errors in signaling.

(e) As a general rule State telegrams should be sent as "Ordinary".

(Auditor General's letter No.2455/E/295-14 dated 04-12-1914)

(i) They should be marked as express only in cases of great urgency and (ii) in cases of where the dispatching officer knows that the line is blocked and considers his/her message sufficiently important to take precedence over or ordinary traffic.

(f) The Government of India have decided that in regard to private telegrams irregularly labeled as 'State' and challenged by the Telegraph check office, it is left to the discretion of the authority concerned to decide whether the actual cost should be recovered or not. If recovered, it should be credited to the Union or State revenue, as the case may be which originally have the cost of telegram. No surcharge/ penalty should be levied but such disciplinary action as may be considered necessary may be taken against the defaulting officer.



[G.O.I.F.D. circular No.D-3045-A dated 2<sup>nd</sup> November, 1927 communicated with CAG's Endt. No.41673-Admn. 277/Admn.25 dated 22<sup>nd</sup> November, 1927]

(g) No telegram may go out of the office marked "Express" except under the orders of the Branch Officer incharge who will obtain the orders of the Group Officer or the Accountant General, if necessary.

(h) Post copies of the telegrams should be dispatched the same day over the signature of Assistant Audit Officer/supervisor. However, with advancement of information technology it is better to e-mail in place of telegram.

(i) No message regarding leave, pay, promotion, appointment, or other matters of a private nature should be sent by "State" telegram unless it is perfectly clear that the interest of public service will be infuriously affected if the particular message is not sent by telegrams.

#### **4.32. Correspondence by half-margins/ memoranda**

The following instructions should be followed in regard to the correspondence by half-margins/ memoranda.

(i) The half-margins/ memoranda should only be used in cases where reply to simple question is required to settle the matter. Long and protracted correspondence should not be done on half-margin on important matter e.g. pay fixation cases or interpretation of rules.

(ii) Half-margins/ memoranda should primarily be used for the purpose of obtaining information only.

(iii) Office copies of all memoranda / half-margins should be kept for record for further reference.

(iv) A note of the serial number and page of the objection book in which a particular item has been recorded should also be kept in the Half-margin register for ready reference.

(v) The whole object of correspondence by half-margins/ memoranda is to save unnecessary copying and that it should go backwards and forwards in original.

(vi) Half-margins should be written concisely and legibly leaving sufficient space in between the lines of corrections, if any, which should be made neatly.

(vii) If the reply of the half-margins does not settle the matter further information may be called for. If it is found that the matter is likely to be protracted, a separate official letter should be issued incorporating all the relevant matter so that reference to the original half-margin will not be necessary.

**4.33 Protracted correspondence not to be entered at Assistant Audit Officer's/Supervisor's level:**

Ordinarily only the first routine objection, half-margin/memorandum should be signed by the Assistant Audit Officer/Supervisor. If that settles the case, well and good. But if the matter is contested and becomes controversial the next communication must be put up to the Branch Officer for approval unless it is purely to call for additional information. The Branch Officers should not allow the Assistant Audit Officers/Supervisors to conduct a protracted correspondence with other officers without their knowledge. Long and protracted correspondence on subject like fixation of pay or interpretation of rules etc. should not be carried in the half-margins/memoranda as this generally delays the settlement of objections and if the half-margins are lost, the whole basis is to be covered again.

**4.34 Incomplete and piecemeal correspondence:**

(a) Incomplete and piecemeal references involve wastage of time, besides causing inconvenience to the officers to whom they are addressed. The Assistant Audit Officers/Supervisors should therefore ensure that each reference addressed to outside authority is complete in itself.

(b) References to outside offices should be made only when absolutely necessary. Reference merely to reduce the pendency of letters should be discouraged. Information which can be gathered from other sections in the office should not be called for from outside authorities.

**4.35 Calls for copies of letters:**

Calls for copies of documents should not be freely indulged in, in many cases the required documents are already in this office. No copies should, therefore, be called for unless it is established beyond doubt that the originals have not been received and copy is essentially necessary for use in this office. To safeguard against unnecessary references being issued, in such cases, the diarist should certify on the document under disposal to the effect that the

documents being called for have not been received. In cases of important matters, and letters from Government of India, C&AG and correspondence in respect of which details of the number, date and particulars are kept in the Secretariat of Group officers and Secretariat of the Accountant General, the non-receipt should be got certified from the said secretariats before the drafts calling for copies are approved by the Branch Officer.

#### **4.36 Giving copies of papers:**

Copies of records in the office should not be given to outsiders except under the specific orders of the Branch Officer/ Group Officer or the Accountant General. The word “copy” should be written on all such copies. True copies of documents sent to authorities other than the C&AG of India may be attested by Assistant Audit Officer/Supervisor. Copies and annexures to letter addressed to the C&AG of India should, however, be attested by the Branch Officer only. Copies should be made when really necessary and sent to a few persons as possible. When feasible extract of essential parts only need to be sent, it may be suitable to give information as to the purport of a particular document instead of sending a copy.

**4.37** When a copy of a letter is sent by endorsement, the endorsement should be copied on the original letter or the fact that the copies have been sent to such and such officer should be mentioned on the original letter itself in order to enable the officer to know to whom the letter is addressed and to whom copies have been directly sent.

#### **4.38 Reference to titles in official documents:**

The Government of India have decided that no reference should be made in official documents to titles against the names of Indian citizens. It is however, not the intention that the titles should be surrendered but their use in the official correspondence should be stopped.

[G.O.I Ministry of Home Affairs Memo No. F-51/30/48 Public (I) dated 31<sup>st</sup> December, 1948]

#### **4.39 Queries by the officers:**

Queries by Branch Officer/ Group Officer or the Accountant General on inward letters, office notes or draft letters etc. should ordinarily be attended to by the Assistant Audit Officer/Supervisor concerned within a period of three days of the receipt of the paper in the section. If a complete reply cannot be given within that time, the paper must be submitted to the officer concerned with an explanation for the cause of delay.

#### **4.40 Use of abbreviations in notes and drafts:**

Use of abbreviations although is not prohibited but Sr. Auditors/ Auditors/Assistant Audit Officers/ Supervisors should keep in mind that they should be used only in cases where they are commonly used and understood.

#### **4.41 Use of “Urgent”, “Immediate” slips:**

All papers of “Urgent” nature, should be sent by one officer or a section to another with an “Urgent” or “Immediate” slips pinned to them at a conspicuous place. Mere fact that the word “Urgent” or “Immediate” are written in blue or red pencil cannot readily be known until the paper is examined and therefore cannot be treated as given it precedence over other cases. Only in real cases of urgency such slips should be used at the discretion of the Assistant Audit Officer/Supervisor. “Immediate” slips should be used in extra ordinary urgency requiring instant action. No case should be submitted to the Accountant General with such slips without initialing by the Gazetted officer who submits it.

#### **4.42 Procedure relating to communications with Foreign Governments:**

(a) Subject to the exceptions authorized in this behalf, the proper channel of communications with Governments of foreign countries is through the Government of India, Ministry of External Affairs and or the Indian Diplomatic Mission in the country concerned. Questions requiring discussions with foreign Governments should in all cases be referred to the External Affairs Ministry for necessary action.

(b) Request of private parties, received directly from foreign countries for supply of information and technical assistance, should not be entertained and in any case no reply should be sent till a clearance is obtained from the Government of India.

[G.I.M. of Commerce and Industries conf. letter No. 5 FT(SA)28/61 dated 17-08-1962]

(c) Audit authorities in India are authorized to enter into correspondence directly with audit authorities in Burma and Malaya on audit matters. Copies of such direct correspondence should be endorsed to the Ministry of External Affairs and the Indian Diplomatic Mission concerned.

[Memorandum No.D-8132-FF A/47 dated 06-12-1947 from the G.O.I. Ministry of External Affairs & Commonwealth relations and CAG’s No.1341-Admn./I/245-55 dated 08-07-1955]

#### **4.43 Addressing Private Persons/ Bodies:**

The members of public have expressed resentment over the fact that the Government communications addressed to them are written in third person. In order to remove any ground for complaint in the matter, it has been decided that letter form should be invariably used in addressing private or non-official persons or bodies (including applicants).

[Govt. of India, Cabinet Secretariat (O&M div) Memo No. 7/22/59-O an M dated 28<sup>th</sup> July, 1959 received under CAG's endt. No. 2626-Admn-I/Audit/317-59 dated 11<sup>th</sup> September, 1959].

#### **4.44 Communications with members of the legislatures or officials of communal organizations on matters concerning the work or administration of the Indian Audit & Accounts Department:**

The Comptroller and Auditor General of India considers that while direct official correspondence with the members of the State/ Central Legislatures is to be done especially when Government's general policy at his discretion, comply with request for information from members of legislature. The C&AG, however, desires that the following procedure should be followed in respect of such communications received by an Accountant General:-

(a) If information is merely sought for on a point of work or organization the Accountant General should consider whether the information should be given if he/she considers, there is no objection.

(b) If, however, a member of Central/ State legislature or an official of communal organization writes criticizing executive or administrative arrangements he/she should be told by the Accountant General that he/she is not in liberty to discuss these arrangements as he/she is responsible to the Comptroller and Auditor General to whom any such representation/ communication should be addressed. In this case a copy of the correspondence should be sent to the Comptroller and Auditor General of India, if the point under discussion is of any importance.

(Auditor General's D.O. No. 1060-GBE/2 dated 16<sup>th</sup> April, 1964)

(c) Each communication received from the member of Parliament, a member of the public, a recognized association or a public body will be acknowledged within 15 days, followed by a reply within the next 15 days of acknowledgement sent.

(d) Where a delay is anticipated in sending a final reply or where the information has to be obtained from another Ministry/Department or another office, an interim reply may be sent within a month (from the date of receipt of the communication) intimating the possible date by which a final reply can be given,

(e) If any such communication is wrongly addressed to a department, it should be transferred promptly (within a week) to the appropriate department under intimation to the party concerned.

[ OM NO. 11013/4/2011- Estt. (A), GOI, Min. of P, PG & Pensions, DOPT, New Delhi dated 01.12.2011]

#### **4.45 Supply of information in connection with Parliament/ State legislature questions:**

(a) Where information is sought by the State Government for replying to a question relating to accounts of the State Government in the State legislature, the information may be supplied directly to the State Govt.

(b) In case where the Union Govt. call for information directly from the Accountant General in connection with parliamentary questions, the reply to the Ministry of Government of India should be routed only through the Comptroller and Auditor General of India. The proposed replies may be sent by name to the Assistant Comptroller and Auditor General (P) along with a copy of the question.

[CAG's Endt. No. 65-BS/33-58 dated 29<sup>th</sup> April, 1958, letter No. 677/comp/86-62 dated 03-11-1962 and No. 2006/BRS-81-663 dated 7<sup>th</sup> November 1963]

Note:- The information intended for presentation before the Public Accounts Committee required by the Govt. of India, need not be routed through the office of the Comptroller and Auditor General of India, but may be furnished directly to the Government of India as and when called for.

[CAG's letter No. 144-Rs/33-58 dated 25<sup>th</sup> July 1958 addressed to the Accountant General, Bombay copy endorsed to all other Accountants General etc. under No. 145-RS/33-58 dated 28<sup>th</sup> July 1958]

#### **4.46 Requisition for copies of documents/papers from the State Government:**

The Accountant General, in the capacity of an Audit Officer is entitled to receive copies of sanctions or orders passed by any sanctioning authority but not of papers leading upto the issue of such sanctions or orders. The only rule which enables an Audit Officer to call for such papers is paragraph 18 of the Audit and Accounts order but under this paragraph the power has deliberately been reserved with the Comptroller and Auditor General alone. In view of the fact that the Accountant General is a responsible and senior member of the Department, who can be trusted not to exercise this power without due consideration, it has been adopted as a reasonable connection for the State Government to accept such requests from the Accountant General, but it is always open to the State Government to ask that the request should come formally from the Comptroller and Auditor General, whenever it appears to them so that the demand put forward by the Accountant General is ultra vires of the rule.

**4.47** As it is essential that the power mentioned in the previous paragraph should be exercised only by the Accountant General and not by any subordinate officers, proposals showing the necessity for calling for such papers should be submitted to the Accountant General and all letters containing such requests should be signed by him/her. However, in a few cases requests may be made by the Group officers to the State Government with specific approval of the Accountant General. It is, however, open to the Assistant Audit officers incharge of sections to inquire numbers and dates of the communications so that a reference may be made to the proper authority with a view to ascertain the action taken.

#### **4.48 Reminders to outward correspondence:**

(a) Reminders of letters issued for which replies are expected should be issued in regular intervals, if replies are not received in due course. The issue of reminders is watched through the Diary of official and unofficial issues (Commonly known as Dispatch Register) Maintained in form S.Y. 318. This can be done by reference to the column "Whether reply is necessary". The issue of a reminder, where a reply is not received within a reasonable time is a reflection on the working of an office. The Assistant Audit Officer/Supervisor is expected to take keen interest and should see that an endorsement "Reminder to issue on....." is made prominently in the margin of all important drafts. The Branch Officer should see that this requirement is followed by the section and modify the dates of first and successive reminders, if necessary.

(b) If two or three reminders fail to elicit a reply it may be presumed that there is something wrong with the office at fault. The head of the office then may be addressed demi-officially and if necessary his/her Head of the Department may also be apprised by addressing letters in his/her name.

(c) When no reply is necessary, the word “No” should be entered in the column “Whether reply is necessary”. The diarist should particularly see that each draft letter for issue bears the indication of issue of reminders and should refuse to record the issue in Issue Diary where such indication is not recorded.

(d) At the time of noting action in the receipt and issue diaries for the preparation of weekly diary of unanswered list, the diarist should record the fact of the replies having been received. Where reply has not been received, the issue of reminder should be recorded. In the unanswered list, the names of the Sr. Auditors/Auditors who are responsible for issue of reminders but where they have not issued actually should be given.

(e) Except in special cases where it may be considered to issue reminders under the orders of Branch Officer at shorter or longer intervals, the following intervals may be followed for issue of reminders in letters issued:-

(i) 1<sup>st</sup> reminder in form S-10 over the signatures of the Assistant Audit Officer/Supervisor on the third Friday following the date of issue.

(ii) 2<sup>nd</sup> reminder also in form S-10 over the signatures of same officers on fourth Friday.

(iii) 3<sup>rd</sup> reminder- Special letter to the official address of the officer concerned, signed by the Branch Officer incharge on the fifth Friday.

(iv) 4<sup>th</sup> reminder- Express letter in form S-6 signed by the Branch Officer to the personnel address of the officer concerned, on the sixth Friday, and

(v) 5<sup>th</sup> reminder- Report to the Head of the Department or the State Government in the administrative department, as the case may be, signed by the Sr. Dy. Accountant General/Dy. A.G. on the eighth Friday.

Note (1) First reminder to the Govt. of India or the C&AG should be issued ordinarily in the form of letter after a period of one month and subsequent once after the same interval after obtaining specific orders of the Sr. DAG/DAG. The reminder should also be issued over the



signatures of Sr. DAG or the Accountant General according to the importance of the case. The procedure may also be followed in the case of the State Government with the only exception that the Branch Officers incharge are empowered to sign the first reminder.

Note (2) The above dates need not be rigidly followed in a case in which an ad-interim reply is received indicating a date by which the final reply is expected.

Note (3) A systematic review of the outward letters to which replies are due should be conducted by each section once a month and the outstandings in that respect should be listed and submitted to the Branch Officer for information. The list should be compiled from the Issue Register and should be in respect of letters issued to which replies have not been received even at the end of the month. The list should be reviewed to see whether reminders (ordinary, express or DO letters) should be issued.

**4.49** The due dates prescribed for the issue of reminders to letters etc. in the previous paragraph applies mutatis mutandis to the issue of reminders for the memoranda, objection statements, audit notes and other documents, the issue of which is recorded in the Register of Memoranda.

**4.50 Issue of outward correspondence from section for dispatch:**

(a) All outward correspondences other than objection statement, half-margin/ memoranda, audit notes and other similar correspondence relating to audit objections which are returned with replies by the officers to whom they are addressed should be registered in the “Diary of official and unofficial issue” (form SY-318). There should be only one diary for each section. Each entry in the diary should be allotted a serial number with the date on which entry is being recorded on the register with red ink cross-wise just above the first entry on the day. The serial numbers should start from 1<sup>st</sup> of April to 31<sup>st</sup> of March of each financial year. If the letter is to be sent under registered or insured cover and the fact is recorded on the draft letter approved by the Branch Officer it should be noted above the serial number in the first column of the “Diary of unofficial and official issues” also as registered A/D” or “Insured for Rs.....”

(b) Each draft letter should bear on it the prescribed initial letters of the section of origin, the file and case number on form S-5 against the word “No”. The sectional issue diary number will be recorded on the time of registering the draft after initial letters and file/ case number as

T 19-5/74-75/1179 or

Admn-I/21-4/69-74/439

The quotation of the numbers in detail not only give the Receipt & Dispatch Branch the clue of the section to which a reply pertains but also facilitate the section concerned to locate the file and case number in which the correspondence is to be dealt with.

(c) Preliminary objection memoranda, objection statements, audit notes and similar other memoranda issued in connection with the audit of accounts and which are to be returned with replies by the officers to whom they are addressed should be registered in the “Register of Memoranda” in Form SY-308. There should be one register for each group of audit in a section and for one district or division, where District or Division is a unit of audit and only one auditor is dealing with the work. A lesser number of registers may be used where the number of memoranda issued is not large to make it convenient. As each document is entered in the register a serial number may be given which should run from 1<sup>st</sup> of April to 31<sup>st</sup> of March each year on the same lines as in the case of issue diary. Numbers of the rejoinders on memoranda etc. should also be noted against the original number of memo on the right hand column in the register.

#### **4.51 General rules for sending papers to Receipt & Dispatch Branch for dispatch:**

(a) No document should be sent for dispatch unless it bears the signature of a Branch Officer, Assistant Audit Officer or Supervisor who is authorized to sign for Branch Officer on the fair copy.

(b) Urgent drafts should be marked as such by the Supervisor/ Assistant Audit Officer/ Branch Officer under their signatures and urgent slips should be attached to them. Wherever any papers for issue are to be sent on the same day, they will be handed over to the Receipt & Dispatch Branch by the section concerned through a diary meant for “Issue-to-day” drafts. The manner in which a particular letter is to be sent i.e. “Registered” and/or “Insured” etc. indication to that effect on the letter itself. The Assistant Audit Officer/Supervisor General Section will be responsible to ensure that the letters are actually dispatched in the manner indicated by the section.

(c) Confidential papers for issue should be sent after registration in the issue diary (form S.Y-318) duly closed in double covers, the inner being sealed and then handed over to the

Receipt & Dispatch Branch for dispatch. Confidential covers when not to be sent by post should be placed in a single cover securely pasted and sealed and addressed by name to the person who should open them.

(d) Covers containing answer books of Departmental Examinations and of the Subordinate Audit Services (S.A.S) Examination/ R.A. Examination should be sent insured and sealed in the ordinary way and not with economy slips.

(D.O. No. 1477-GE-I/70-42 dated 13<sup>th</sup> June 1942 from the Asst. C&A.G (Personnel)).

(e) Secret covers when sent by post should be put in double covers, the inner one being marked "Secret" and sealed. The covers then be marked "Registered acknowledgement due".

#### **4.52 Responsibility of dealing sections for "Issue to day" drafts:**

The dealing assistants concerned in the section should before leaving the office, ensure that the drafts relating to their seats marked for issue on that date have actually been issued on that day.

#### **4.53 Pending cases:**

A register of pending cases should be kept in all sections to watch the cases of the following type:-

- (a) Cases which are held up awaiting a reply to a reference outside the office from a number of offices or receipt of a document necessary for disposal, and
- (b) Cases in which definite orders have been passed by the Group Officer to **held** it over.

Timely reminders should be issued in such cases to get the replies. The register should be submitted to the Group Officer twice a month on every second and fourth Monday giving the number of pending cases and action taken to dispose them of.

Where the number of cases in the pending register is usually less (say below 10) the maintenance of such a register may be dispensed with and the cases may be watched through Part-II of the weekly pending lists of unanswered letters (see paragraph 4.54)

- (c) The register of pending cases should be maintained in the following form:-

Column-1- Serial number

Column-2- Brief description of the case and point at issue

Column-3- Orders or remarks of the Branch Officer/ Group Officer

Column-4 to 9- showing the stage at which the case stands from time to time

Column-10- Remarks

Entries should be made in this register whenever the Branch Officer feels that a case under discussion or enquiry is likely to be lost sight of or unduly delayed without coming to notice of the Assistant Audit Officer/Supervisor or Branch Officer.

(d) The register will be maintained in addition to the “Unanswered list”. It should also be circulated to the Auditors in the section weekly who should note the stage at which the cases stand in columns provided for and issue reminders etc. whichever necessary.

#### **4.54 Report on Pending correspondence/ letters**

(a) On the first working day of each week, a report on the pending letters not disposed of and in hand for more than a week should be prepared with reference to the various diaries and submitted to the Branch Officer. Inward letters received upto the end of a week but not disposed of in the course of following week (i.e. by Friday of the week following that in which received) should be shown in the Report due on the 2<sup>nd</sup> succeeding Monday.

(b) Unofficial references received by General Section are sent to the Branch Officer concerned through special transit register and diarised in the section in urgent diaries as already laid down in para 4.08 above. General Section should circulate to all sections on each Friday a list of outstanding un-official references received during the preceding week i.e. upto the previous Friday to which the pending list is prepared and got the disposal of the references marked through the Branch Officer incharge of the sections. A report of the disposal of the list circulated should be prepared with an abstract with the following details:

(a) Opening balance of undisposed of un-official references.

(b) No. of U.O references received during the week.

(c) No. of U.O references disposed of during the week.

(d) Closing balance of U.O references.

Note 1- The closing balance will be shown separately distributed according to sections with whom they are pending.

Note 2- In exhibiting the delay in disposal of un-answered list the date of receipt in the office should be taken as the criterion.

Note 3- The report of the unofficial unanswered list should be submitted to the Group Officer (Admn) and the Accountant General on each Monday.

(c) The abstract of the report on the outstanding letters to be submitted weekly on each Monday vide para 4.54 (a) above shall be prepared in each category of letters in respective diaries in the following form:

- (i) Opening balance from last week
- (ii) Receipt during the week under report
- (iii) Total
- (iv) Disposal during the week
- (v) Closing balance

Note: The closing balance should show the numbers and particulars of the subjects of the references which are pending for over one month, two months and three months separately against the names of the Auditors who are responsible for the delay in disposal of the correspondence so as to appraise the Branch Officer to take suitable steps for the clearance of the same.

(d) The sectional diarist is responsible for preparation of the outstanding list of letters in each diary and preparation of the report. The list when completely prepared should be circulated amongst the Auditors/Sr. Auditors/ DEOs, who are responsible for disposal and marking action in the Inward Diary.

(e) While marking the disposal against the entries in the Inward diary the Auditors/Sr. Auditors/ DEOs should be careful to give remarks which should be clear, accurate and free from ambiguities. More statements like “will be disposed of during this week” etc. should be avoided as these by themselves do not convey the state at which the disposal stands.

(f) The various inward diaries containing pending and unanswered lists duly marked by the Auditors and the abstract prepared above should then be submitted to the Assistant Audit Officer/Supervisor. It will be the duty of the Assistant Audit Officer/Supervisor to check the correctness of the lists and abstracts along with the manner of disposal as recorded in the receipt and issue diaries. A certificate in the following form should then be recorded by the Assistant Audit Officer/Supervisor below the abstract:

“Certified that I have carefully scrutinized this report with the registers on which it is based, checked 10 % of the disposal of the correspondence and to the best of my knowledge it is correct. I also certify that (with the exception of those detailed separately) no official paper has been unnecessarily detained and that nothing has escaped disposal”.

Note: The words within brackets in the above certificate may be omitted when not necessary.

(g) The pending lists of each section should be submitted to the Branch Officers on the first day of each week for inspection.

(h) Report on pending in respect of telegrams, Demi-official reference and urgent letters should be submitted to the Group Officers on the 2<sup>nd</sup> and 4<sup>th</sup> Monday of the month.

#### **4.55 Report on the Diary of Issue**

The register of official and un-official issues (SY-318) inter-alia affords the facility to watch the receipt of replies, wherever necessary. The sectional diarist while diarizing the inward letters should simultaneously mark the receipts against the issue number to which the inward letters is replied with reference to column 9 of SY-318-A (Back Chain i.e. Diary No. of the correspondence to which it is a reply). Similarly in the diary of issues (Form SY-318) the current inward number by which reply is received should be noted against the issue number in Column 11 thereof. The register should be closed every month on the 15<sup>th</sup> and abstracted in the following form:

Abstract of closing upto end of .....

No. of outward issues during the month .....

Total .....

No. for which replies have been issued and replies not necessary .....

Closing balance .....

Details of closing balance:

The diary should then be shown to each Auditor in the section who would take action to issue reminders on the references to which replies are still awaited as per instructions contained in para 4.54 (a) to (e) above.

#### **4.56 Disposal of complaints to the Comptroller and Auditor General**

(a) Where there is a complaint against the office or its staffs of any cadre to the Comptroller and Auditor General and same is referred by CAG office to the Accountant General for report, it is necessary and desirable that it is seen by the Accountant General personally to ascertain where there is any substance in the complaint etc.

(b) While there is no objection to the replies to the above complaints being signed by the Group Officer it is necessary that the letter of reply indicates that the disposal was seen by the Accountant General personally.

(c) The complaints referred by the Comptroller and Auditor General to the Accountant General are transmitted to the sections through the Group Officer. The report of the disposal of such complaints should therefore be sent weekly to the Accountant General's Secretariat through Group Officer.

(CAG's confidential letter No. 1476-Tech. Admn1/276-63 dated 26.06.1963 and No. 499-TAI (R)/485 dated 3.12.1968)

#### **4.57 Disposal of Internal Test Audit (ITA) section's memos and Inspection Reports**

Periodical inspections of the working of the sections are conducted by the Internal Test Audit Section as per cycle of inspection. Audit Memos/Inspection Report issued by the ITA section to the concerned section for compliance of the defects pointed out therein are required to be attended promptly. The reply to the memos should be furnished within a period of 3-7 days from the date of receipt of memos/Half margins in the section and the first reply to the Inspection Report should be furnished to the Internal Test Audit Section within a period of one month from the date of receipt of Internal Audit Inspection Report in the Section. For watching the disposal they should be diarized in "Urgent diary".

#### **4.58 Disposal of paragraphs of the Inspection Report of Principal Director of Inspection**

(a) The procedure in connection with the Inspection of Audit Offices and the preparation and submission of the Inspection Report by the Principal Director of Inspection are contained in paragraphs 1.17.1 to 1.17.19 of the Manual of Standing Orders (Admn.) Vol. I of Comptroller and Auditor General. The object of Inspection and the position of the Principal Director of Inspection vis-à-vis the Head of Office is given in Annexure-II to this Manual.

(b) With a view to expedite disposal of paras of the Inspection Report of the Principal Director of Inspection each section should maintain a register in the form given below and enter therein all the outstanding Inspection Report and points raised by the Principal Director of Inspection for the compliance and settlement.

Para No.	Brief particulars of objection	Letter No. and date of ITA underwhich position of outstanding para was communicated by ITA Section	Sectional letter No. and date under which reply to outstanding para was sent to ITA
(1)	(2)	(3)	(4)

The Inspection Report will be received by the Internal Test Audit Section and shortcomings pointed out and circulated to each section through the Group Controlling Section.

A report of clearance of shortcomings should be put up to the Branch Officer on each Monday and to the Group Officer every month and to ITA quarterly. The Internal Test Audit Section should put up a consolidated report of each quarter to the Headquarters Office after approval of the Accountant General.

#### **4.59 Disposal of memo**

The instructions contained in paragraph 4.55 and 4.56 above apply mutatis mutandis to the (1) memos received back with replies during a week but awaiting disposal upto Friday of the succeeding week, and (2) memos to which replies are still awaited from the officers to whom they were addressed respectively. Procedure of issue of reminders as laid down in paragraph 4.49 should be applied in this case also.



#### **4.60 Treatment of corrections of Manuals**

- (a) The section responsible for carrying out corrections to the Group Manuals and issue of correction slips should maintain separate files for the purpose entitled "Correction ..... Manual". These files should contain only typed copies of the correction slips approved by the Accountant General and correspondence with the press for their printing. The notes and orders leading to the issue of correction slips should be filed with the case files only and not in the file referring to above.
- (b) After the approval of the corrections to the Manual by the Accountant General in the subject case, two copies of the correction slips should be prepared, one for insertion in the file referred to in (a) above and other kept loose for sending it to the press with the requisition for printing.
- (c) The case and the file index should invariably be quoted at the end of the draft correction slip so as to facilitate proper referencing.
- (d) The correction slips after printing supplied by the originating section to other sections through sectional diaries should be treated in the same manner as important circular letters of the Government or the Comptroller and Auditor General of India.
- (e) Each section on receipt of each set of correction slips to a Manual, should obtain orders of the Group Officer in regard to the action required to be taken by the section in so far as the work done in the section is concerned before they are pasted in the respective codes, manuals and check disposal of the same marked in the diary invariably.

#### **4.61 Filing of unimportant correspondence relating to Audit**

Miscellaneous and other unimportant correspondence e.g. objection memoranda, intimation of increasing progressive total of expenditure, covering letters forwarding sub-vouchers, correspondence with letters of purely ephemeral character not suitable for incorporation in the file or a case and similar other correspondence, a record of which is either kept on documents on which objections are raised or in the objection books should be neatly tagged and kept in file covers after obtaining orders of the Assistant Audit Officer/Supervisor for filing them in such manner. These need not be sent to old record and be destroyed by the section after one year under the orders of the Branch Officer.

#### **4.62 Filing of important correspondence**

- (a) Any vouchers or certificate detached from vouchers and attached to the memoranda or objection statements should be filed back in the proper place before the memoranda are filed. Assistant Audit Officer/Supervisor should ensure this before file orders are given on such documents. This should also be borne in mind before destruction is allowed as per preceding paragraph. The responsibility of giving file orders rests with the Assistant Audit Officer/Supervisor; in doubtful cases, however, the orders of Branch Officer or the Group Officers as the case may be should be obtained.
- (b) Letters from the Government of India or the State Government on which action has already been taken should be filed, only under the orders of the Group Officer. Orders of the Accountant General should be obtained before any letter from the Comptroller and Auditor General is ordered to be filed. The authority who files a letter at his/her level only will be responsible for it.
- (c) The dealing assistant, after obtaining the “file orders” as above should note action in the receipt diary over his/her dated initials.

## CHAPTER 5

### GENERAL SECTION AND ATTACHED SECTIONS

#### A. RECEIPT AND DISPATCH SECTION

##### A1. RECEIPT

**5.01** The General Section is responsible for receipt, distribution and despatch of dak received in and sent out of the office. It will also cater to the needs of all the officers/staff and the sections in respect of supply of stationery articles, through stationery branch, photocopying work through photocopier operators, custody of records through record branch, supply of furniture, arrangement of hot and cold weather equipments etc. opening and closing of office, cleaning and dusting the rooms and furniture etc. through the caretaker as also the upkeep and supply of books through librarian.

##### **5.02 Procedure of receipt of dak and its distribution - Receipt of daily dak**

A member of the Group 'C' staff is deputed to collect and take delivery of ordinary dak from the Post office daily in the early hours of the working day. Local dak is received by the dak receiver during the course of the day directly in the Receipt Section (Inward branch).

Insured parcels or packages and/or Register packages brought for delivery by postal messengers will also be received in the Inward Branch. Packages received in damaged condition will however, not be refused only because they are brought in the damaged condition. Such articles should be brought to the notice of the Branch Officer I/C General Section for special directions and orders.

##### **5.03 Opening of the Dak**

(a) The mail bag brought in the early hours of the working day from the Post Office alongwith the dak received during office hours, the previous day by the dak receiver should be brought to the Branch Officer/General Section. The secret, confidential letters and letters addressed by name to the Accountant General/ Sr. Dy. Accountant General should be handed over by the Assistant Audit Officer/Supervisor (Receipt & Dispatch) to the Accountant General/ Sr. Dy. Accountant General. Covers marked 'Secret' and 'Confidential' addressed to any other officer should be handed over to the officer concerned who will open it. All the ordinary routine dak other than the Registered/ Insured cover/ Parcels and letters from the Government of India

may be opened by the receiver of the dak in the presence of the Assistant Audit Officer/Supervisor I/C Receipt & Dispatch.

(b) Registered and Insured covers/ Parcels

Registered and Insured covers and Parcels should be taken to the Branch Officer, I/C General Section and opened before him/her assisted by the Assistant Audit Officer/ Supervisor of Receipt & Dispatch and then transferred to the proper section concerned through separate diaries maintained for the purpose. A control diary giving inter alia the particulars of the Registration No./ Insurance No. of the cover/ parcel etc. should be maintained by the Receipt & Dispatch Section.

(c) Govt. of India, State Govt. and other important letters

Letters received from the Government of India, State Govt. and important communications from Heads of Department all such references containing complaints showing dissatisfaction about delay should be collected by the Receipt & Dispatch Section and submitted to the Accountant General for perusal before circulating it amongst the other Group Officers and final transmission to the sections concerned.

(d) C & AG's Dak

The communications received from the C & AG of India should be sorted out by the Receipt & Dispatch Section and the closed envelopes sent to the Secretary to A.G who will open the dak and submit the same for the perusal of the Accountant General. After the dak is perused by the Accountant General it would be distributed by the AG's Secretariat amongst the various Group Officers. The Group Officers shall not keep the circulation pads indefinitely but pass on the same after perusal to other Group Officer so as to complete the circulation within a day. The communications will thereafter, be transmitted to the Group Officer through a control diary to be maintained by the Secretariat of the Accountant General in form SY-318-A. After acknowledging the receipt of the communications to whom they pertain will also be watched by the Secretariat staff by calling periodical disposal returns from the sections and submit the same for the perusal of the Accountant General.

(e) Letters regarding Right to Information Act, 2005

All letters relating to information/documents etc. sought by the applicant under Right to Information Act, 2005 (RTI) shall be received in RTI section only, which will be under the Confidential Cell (CC) of the Admin Group. However, if some letters relating to Right to Information Act, 2005 are received in Receipt & Dispatch Section, in that case Receipt & Dispatch Section will collect all the letters and transmit them to RTI section which will receive the letters and diarize them in the inward diary being maintained in the section and put up to the Central Public Information Officer i.e. Group Officer (Admn) for perusal and orders regarding their transmission to the Group concerned. After the orders of the Central Public Information Officer (C.P.I.O.), letters would be circulated to the Group Officer concerned on the same day, on which the letters were received by R.T.I Section, for further necessary action. The disposal of these letters by various sections to whom they pertain will be watched by R.T.I Section by calling disposal letters from the sections and put up the same for the information of the Central Public Information Officer. All the Branch Officers will send a report on receipt and disposal of applications in a month by second date of the following month to the Confidential Cell which in turn will consolidate the reports and submit consolidated report to the Accountant General by 5<sup>th</sup> of the month.

[Authority: Accountant General (Audit)'s orders dated 09.11.2009, O.O No.CC/RTI/Implementation/OO/31 dated 18.11.2009]

#### **5.04 Receipt of Court cases/court summons**

(i) Court summons/court cases issued in the name of individual member of the staff for attending court in official capacity or issued to the Accountant General summoning the production of any records etc. should be first received by the Receipt & Dispatch Section and passed on priority basis to the Confidential Cell (In respect of Gazetted officers and Non-Gazetted officers named in the summons) for further urgent necessary action. The procedure in connection with processing of court summons/court case is given in Annexure III to this Manual.

Summon issued in the name of personnel of this office for attendance in court in private litigations need not be received in Receipt & Dispatch Section or elsewhere in the office. In such cases, messenger bringing such summons/ court case should be directed to contact Administration section/ Confidential Cell which should extend necessary help to locate the official for enabling the messenger to serve the summons/ case on the person directly. Bailable or

non-bailable warrants in the name of the individual should also not be received in the Receipt & Dispatch Section or elsewhere in the office.

(ii) In case of court summons/ court case issued in the name of an individual, the individual has to comply with the instructions in the summons, on the due date. In case the individual does not comply and the court decides to take any action, the office is put in an embarrassing position because it is not in a position to help. It is, therefore, necessary that the summons issued in the name of individuals by any court should be given personal attention by the individual on whom it is served. It is for the individual concerned to apply and get permission of the Accountant General to attend the court and/or produce records as the case may be.

[Accountant General's orders dated 02.06.2011 O.O. No. Admn.I/Court cases/o.o.40 dated 09.06.2011]

#### **5.05 Secret and confidential letters**

All confidential papers should be transmitted to the proper officer through reliable messengers or responsible officers or through confidential boxes. Secret and confidential letters should remain in the custody of a responsible officer.

[Note: Detailed instructions are contained in the Departmental Security Instructions]

[CAG's endt. No. 1618-Admn. 1/25-52 dated 10.10.1952]

#### **5.06 Demi Official and unofficial letters**

All demi-official (d.o.) letters (other than confidential d.o. letters) will be directly sent to the sections by the officers to whom they are addressed through transit diaries maintained by their PAs/ PS.

All unofficial (u.o.) references should first be shown to the A.G. before they are distributed to the dealing section.

#### **5.07 Service Books**

The Service Books received in the Receipt Section should be transmitted to the sections concerned through special Transit Registers keeping full details of the receipts and acknowledgements of the sections concerned.

#### **5.08 Railway receipts for stores and stationery articles etc.**

Immediately on receipt, these should be put up to Branch Officer, General Section and transmitted to the General Section for taking delivery of the articles. Any demurrage charges on account of delay in taking delivery will be recovered from the official responsible for the same.

#### **5.09 Other Miscellaneous and Local Dak**

Such dak should be received by the dak receiver and handed over to the Assistant nominated as marker. The receiver should be careful to examine the enclosures if any, and see that they all are in order. He/she should immediately hand over all letters with which valuables like cheques, demand drafts, service books, pass book and the like are attached to the Branch Officer/ General Section through the Assistant Audit Officer/ Supervisor.

#### **5.10 Receipt of incomplete documents**

If any document is received in an incomplete form or is unsigned, the Receipt section should not refuse it merely on that account. The document as such should be sent to the proper section which will be responsible to call for the wanting documents. Only in cases, where the letter is wrongly delivered and does not pertain to this office, Receipt Section should take action to redirect it to the proper addressee.

#### **5.11 Arrangement of receipts on holidays**

During holidays, Saturdays and Sundays when the office normally remains closed, specially in cases where there are two/three days closed holidays, Saturdays/Sundays, arrangements should be made to receive the dak in office and disposal of urgent of urgent matters. All returns, documents, accounts etc. received during holidays should be ready for distribution on the morning of the next working day when the office opens.

**5.12** All papers and documents received should be stamped by the Dak receiver with office stamp showing the date of receipt.

#### **5.13 Registration and distribution of Inward dak to various sections**

(a) The Receipt branch is responsible for keeping the particulars/ records of the letters received in that branch and distribution of the same to proper sections for further action (except in case of letters received from the C&AG of India and those d.o. references received directly by

officers to whom they are addressed, and distributed by Accountant General's secretariat and the Personal Assistants of the officers themselves respectively) through various transit registers maintained for the purpose.

(b) The dak received through post and local delivery after it is opened as per paragraph 5.3 above, shall be handed over to one or more assistants in the section who are known as 'markers'. These markers are responsible to mark each document with the name of the section to which it relates and simultaneously sort out the papers section-wise, for distribution among the various sections through different transit registers maintained for each category of documents.

If the paper relates to more than one section of a single Sector the same should be marked to the controlling section of the group from where copies will be sent to the sections where action is required. Where the paper relates to the different groups, one of the controlling sections to which it is marked should receive such documents and supply a copy to the controlling section of the other group.

(c) The documents which, inter alia include those mentioned below (except those received under Registered covers, telegrams and u.o. references and which are to be transferred to sections concerned through separate transit register) after their sorting out by the markers are kept in the pigeon holes meant for each section in the Receipt branch. These are then transmitted to sections through separate diaries indicating the number of letters sent on particular date.

Such documents which are sent to sections denoting the number on each day inter alia include:

(i) Preliminary observation memo and audit notes

(ii) Objections statements.

(d) The diarist in the section will receive the documents sent through various diaries quoting the numbers as mentioned in sub-para (c) above, immediately, initial the register in token of having received the letters relating to his/her section and return the transit register same day to Receipt section alongwith those letters which pertain to other sections and hence not received by him.

(e) Following norms in respect of the under mentioned items of work done in Receipt Branch have been fixed:



S.N.	Items of Work	Norms
1	Marking of letters	1250 letters per day per Auditor
2	Diarizing of letters (including registered letters)	310 letters (including registered letters) per day per clerk/ diarist
3	Distribution of dak through transit register	1230 letters per day per clerk/ diarist

[Authority: Comptroller and Auditor General's circular No. 1/100-o&m/39-86/1937 dated 30 January, 1987 ]

#### **5.14 Distribution of letters received from Govt. of India, State Government**

After the letters are sorted out by section, the letters received from the Government of India, State Government as also the letters received under registered covers are entered in separate diaries kept for the purpose indicating the details of the No. and date from whom received and the subject matter also giving the section to which they were sent to facilitate quick tracing of the important correspondence if the need so arises. The general serial number should start from **1<sup>st</sup> of April** each year and transcribed on the letter in the space provided for the same in the stamp of receipts.

Note: Unofficial references should be diarized in separate register but personal request from officers applying for information regarding state of leave account, drawl of pay, date of increment, pension, balance of G.P. Fund, M.C. Advances etc. should not be treated as unofficial references though they may be in unofficial form. They should be treated as correspondence and distributed through ordinary diary.

**5.15 (a)** Registered covers are received from the post office with a covering list in duplicate of which the original is returned duly acknowledged and the duplicate is retained. The nature of the document received in each such covers should be recorded against the number in the duplicate copies and these copies are filed in guard files. These lists should be preserved for one year.

(b) A register in the form shown in Appendix to this para should be maintained in the Receipt Branch for registered covers.

Appendix to para 5.15 (b)

Register of Registered covers

Sr. No.	Postal Registrati on No. and date of receipt	Name of Dispatching Post office	From whom received	Contents	Initials of the officer opening the cover	Diary No. and Section to which sent	Initials of the officer to whom the document is addressed by name or of reference clerk in the section
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

**5.16 Receipt and custody of valuables**

(a) All registered and insured covers, parcels and local sealed covers containing valuables e.g. Promissory notes and other script certificates, remittance transfer receipts, demand drafts, bills of exchange, cheques, currency notes, cash, post office saving bank pass book, deposit receipts of recognized banks etc. are opened in the presence of the Branch Officer/ General Section and the valuables contained therein are kept by him/her in his/her personal custody. A detailed account of these valuables and their disposal is maintained in the “Register of Valuables” kept by the Receipt Branch, in Form SY-249. Any valuables found with the letters received in ordinary dak will also be kept with the officer after entering them in the Register and write on the covering letter the Serial number of the register at which the entry is attested with a note that the valuables are with him/her.

(b) Cheques or drafts on receipt should be crossed by the Branch Officer/ Receipt Branch if they are not crossed.

(c) As soon as the valuables are made over in the safe custody of the Branch Officer/ Receipt Branch and entries made in SY-249 “Register of valuables”, the Receipt Branch should acknowledge the receipt of the valuables in Form S-49 to the party from which it is received. The issue of this acknowledgement should precede its transmission to the section concerned and should be issued even if the section which would deal with the disposal of the valuables is not decided. The exact nature of the valuables should be specified in the acknowledgement.

(d) The covering letters will then be sent to the Branch Officer of the section concerned through a simple transit register and their receipt in the section obtained. The disposal of these covering letters will then be watched like the urgent letters received in the section. The weekly outstanding report in which such letters are shown undisposed of should contain the details of the letters covering valuable remaining undisposed of and should be conspicuously as such.

(e) Cash or Cheques should not ordinarily be accepted in this office in discharge of a debt to the Government, or for credit to public account, except when rules specifically require otherwise. Letters demanding payment issued from this office should definitely state that payments will not be accepted in this office and will have to be made into Government Treasury.

(f) If a valuable is required to be transmitted to another party, or is to be returned to the tendering party, the fair copy prepared by the section which is responsible for disposal of the valuable, should be taken by the dispatcher to the Branch Officer/ General or Receipt Section, in whose custody the valuables are retained. The No. and date of the forwarding letter should be entered against the entry in the Register of valuables, SY-249 and entry initialed by the dispatcher and attested by the Branch Officer/ Receipt branch. The letter will then be put into cover along with the valuables and sent by registered or if necessary by insured post.

(g) The section which has disposed of the forwarding letter in the above manner shall be responsible for watching the acknowledgement of the receipt of the valuables from the party to whom they are sent. The receipt of acknowledgement should also be noted in the "Register of valuables" and the entry got attested from the Branch Officer/ Receipt Branch or General Section.

Note: This acknowledgement should not be filed in the section responsible to watch the same until it bears an endorsement by the Branch Officer/ Receipt Branch or General Section, confirming the fact that the entry about it has also been made in the "Register of valuables" kept with him/her.

(h) The valuables i.e. Bank drafts etc. to be sent to bank for credit to Public Account, should be sent under cover of a credit slip giving correct classification of account head duly signed by the officer authorized to sign such documents. The valuables should be obtained by the Assistant Audit Officer/Supervisor of Receipt Branch from the custody of Branch Officer/ Receipt Branch and sent through a trustworthy person. The cheque or demand draft so sent should bear the

authorization on it for payment by “transfer credit” only and it should be remembered that the authorization should not make any general or special endorsement such as would render the payment possible at the counter of the Bank. The acknowledgement of the Bank will also be entered into the “Register of valuables” as soon as the same is brought back by messenger.

- (i) Requisition for Bank Drafts and cheques will be signed by the Officer authorized to sign the payment but challans with drafts and cheques sent for credit to Government Account should be signed by the DDO incharge of the Cash Branch. Separate challans should be prepared for each item paid in whether cheque or draft.
- (j) Demand drafts obtained by the office for payment of claims should be dispatched within 3 days of their receipt. Any delay in the disposal should be brought to the notice of the Branch Officer/ General Section for orders giving reasons for delay.

#### **5.17 Review of the Register of Valuables**

A review should be undertaken by the Branch Officer/ Receipt Branch twice on 10<sup>th</sup> and 27<sup>th</sup> of every month to see that prompt and proper action is taken for the disposal of the valuables. The facts of review should be recorded under his dated initials and warning slips issued to the section in which delay in disposal of valuables is noticed. Similarly, the sections which are responsible for watching the acknowledgements of valuables sent out and those which are required to be noted in the “Register of valuables” may also be issued these warning slips for taking necessary action. These warning slips should also contain all items of the register which remain incomplete and a note of issue of such warning slips should be kept in the register.

At the time of second bi-monthly review, the Branch Officer/ Receipt section should physically verify the items of valuables shown outstanding and record a certificate to the effect that the contents of the chest agree with those of the outstanding shown in the Register. The register with such a certificate recorded thereon should be put up to the Group Officer (Admn) on last Monday of every month for the information.

#### **5.18 Letters for issue to bear the name of office**

All letters to be signed by any officer authorized to sign, should be headed “O/o the Accountant General (Audit), Chhattisgarh”. Letters signed by the Accountant General himself/herself will, however, be issued under the name and designation of the Accountant General.

After the fair copies are signed by the officer by whom they are to be signed, the section diarist should sort out the fair copies and office copies to see that each letter bears a dispatch number and enclosures are attached wherever necessary, and date the letters in token of the dispatch on both the fair and office copies. The fair copies so sorted out will then be entered in the transit register by dispatch number only- separate transit registers to be maintained for ordinary and registered letters and send to Dispatch section.

## **A-2. Dispatch Section**

### **5.19 Receipt of paper for dispatch**

- (a) Fair copies of letters with enclosures will be received in Dispatch Section through separate transit registers for ordinary and registered letters every day.
- (b) The timing of the receipt of telegrams in the Dispatch Branch from the various sections are as follows:-

- (i) Ordinary telegrams on weekday – upto 4.00 P.M.

- (ii) Express and in specially urgent cases – upto 5.00 P.M.

Tendency to send the telegrams at the fag end of the day to the Dispatch Section should be discouraged at all levels.

- (c) Registered letters and parcels not marked “out-today” shall be received upto 4.00 P.M.

If the dispatch of any registered letter is considered very essential and marked “out-today” by the Branch Officer, they may be accepted in Dispatch Section upto 5.30 P.M. on weekdays, if the number of such letters from a section are not more than five.

### **5.20 Instructions to the Dispatcher**

On receipt of the documents, which are to be dispatched from the various sections, the following points may be kept in mind by every dispatcher:-

- (i) To facilitate sorting out of letters addressed to officers with whom this office corresponds frequently i.e. Collectors, Divisional Forest Officers, Treasury Officers, Executive Engineers etc., the dispatchers have been provided with pigeon hole cupboards. The documents received from sections addressed to these officers can be conveniently sorted out by placing such documents in respective pigeon hole.

(ii) Only cloth-linked envelopes should be used for addressees residing out of India or in cases of important documents such as service books, last pay certificates and other valuables sent by post.

(iii) All covers containing valuables, such as Bank drafts, promissory notes, cheques, Bill of exchanges, service books, policies, pass books, succession certificates and power of attorney etc. should be sent by “Registered” post only. Other relatively less important documents i.e. service postage stamps, appointment orders, stores invoices, consolidated treasury receipts etc. may be sent “Under certificate of posting”.

(iv) The dispatcher will be careful to see that one letter for dispatch is signed by an officer, enclosures are correctly attached and address on envelopes are correctly written. All covers sent by post should be franked under his/her signatures and official seal.

(v) With a view to avoid waste of stationery and payment of extra postage, use of cover of a size disproportionately large as compared with the size or volumes of papers which they are intended to contain should be scrupulously avoided.

(vi) Ordinary letters addressed to one person should be put in one cover only. Care may be taken to write down the name of the station at which it is to be delivered and not merely official title of the person addressed.

(vii) 210 letters should be dispatched per day by each clerk/ diarist.

[Authority:- Comptroller and Auditor General’s circular No. 1/100-o&m/39-86/1937 dated 30<sup>th</sup> January, 1987]

It should be seen that all authorities of payment issued to High Commissioner of India, and other Audit Officers bear special seal of the office.

## **5.21 Local delivery**

Unless the addressee resides too far from the office or the office is to remain closed for more than two days, all covers addressed to local officers in the city are entered in local delivery books (Form S-38) with full particulars and sent through messenger posted for local delivery duty. Urgent local delivery communications, if necessary in public interest, may be sent through special messengers, packets containing valuables should be sent through trustworthy messengers.

The dispatcher should ensure that all communications so sent are duly acknowledged in the local delivery books.

#### **5.22 Precautions for ensuring correctness of address**

(i) Change of address should be intimated to the dispatcher who should carefully note them for guidance. Primarily it will be the duty of the section concerned to state the correct address but the dispatcher is responsible for seeing that the change in address is followed and deliveries made to the correct addresses only.

(ii) Abbreviations should never be used unless these are generally understood and have been included in the list of recognized abbreviations.

(iii) Drafts with incomplete addresses should be returned to the section concerned for completion before dispatch.

#### **5.23 Confidential letters for issue**

Confidential papers when sent by post should be put in double covers; the inner one being sealed and both envelopes addressed properly. The closing of the covers and sealing should be done in the presence of the Branch Officer of the section concerned and only closed envelopes sent to dispatch branch through transit registers. Instructions contained in para – 2.20.1 of the CAG’s Manual of Standing Orders (Administrative) vol. I should be followed.

Covers containing answers books of the departmental examinations should be sent insured and sealed in the ordinary way and not with economy slips, if such are required to be sent outstations.

[D.O. No. 1477-GE I/70-42 dated 13<sup>th</sup> June, 1942 from Asstt. Audit General (Personal)]

#### **5.24 Letters to be dispatched the same day**

All papers received by the dispatcher during the course of the day for dispatch to outstations should be dispatched by him/her the same day before he/she leaves office and in no cases should any “out today” and “Urgent letters” be left undispached till the next day.

#### **5.25 Entry of envelopes in dispatch register**

(i) A dispatch register in Form-S-32 shall be maintained in the dispatch section to record the consumption of service postage stamps affixed on each envelope dispatched.

- (ii) When in accordance with the instructions contained in Para-5-22 above, covers for dispatch duly addressed are ready, service postage stamps of proper value should be affixed to them and the covers closed. An entry of the dispatch numbers contained in the envelop, the name of addressee and the value of stamps will then be entered in the register (Form-S-32).
- (iii) While affixing the stamps care may be taken not to affix many stamps of low value when a relatively small numbers of stamps of higher denominations will suffice. Franking matching has been provided to Receipt and dispatch section to expedite dispatch and avoid manual work involved in affixing stamps.
- (iv) These covers ready for dispatch in all respects should then be sent to the post office by 5.30 P.M. unless they are required to be sent under registered/insured covers in which case they should be sent to the post office by 4.30 P.M. at the latest.
- (v) All urgent letters should, however, be sent to the post office or railway station at any time, if it is intended that they should catch the first mail.

#### **5.26 Account of Service postage Stamps**

- (a) The senior dispatcher is responsible for the custody of and proper use of service postage stamps. He will indent for the required number of stamps in denominations generally used, get the same approved from the Branch Officer and get the bill for the service postage stamps from the post office.
- (b) As already laid down in para 5.26 (ii) above, the value of the service postage stamps affixed to all covers sent by post is recorded by the dispatcher in the dispatch register Form-32.
- (c) At the close of each day the total value of the stamps consumed on ordinary as well as Registered covers should be worked out in the columns provided for the purpose in the register.
- (d) A Memorandum showing the opening balance, the consumption during the day and the balance in hand at the close of the day should then be prepared in the register for perusal by the Branch Officer.
- (e) The Assistant Audit Officer/Supervisor (Receipt and Dispatch section) should check the memorandum with the total of the day's consumption and balance in hand and sign it in token of verification.



(f) A test of the value of stamps affixed on covers may also be conducted by the Assistant Audit Officer/Supervisor periodically.

(g) The Assistant Audit Officer/Supervisor (Receipt and Dispatch section) should also verify that there is proper balance and weights for weighing the articles for the post and that the scale of postal charges is hung up near the dispatcher.

#### **5.27 Custody of service postage stamps**

After the service postage stamps have been verified by the Assistant Audit Officer/Supervisor at the close of the day, the dispatcher should keep a reserve of stamps worth Rupees 50 for urgent work and hand over the remainder in a packet to the Assistant Audit Officer/Supervisor, duly sealed for keeping it in his/her safe custody. Every day in the early hours the Assistant Audit Officer/Supervisor will hand it over to the dispatcher.

#### **5.28 Use of service postage stamps**

The use of service postage stamps is restricted only to the official correspondence addressed to Govt. departments and private parties.

### **B. LIBRARY AND PUBLICATIONS**

#### **5.29 Control and upkeep**

The library is attached to the General Section in charge of a “Librarian”. He/she is responsible for the upkeep and proper performance of the work connected with the library and to keep the keys of almirahs and the room under the overall supervision of the Branch Officer (G.S.).

#### **5.30 Registration and Distribution of Books and Publications**

The books received and purchased by this office shall be entered by the Librarian in the registers of books in Form S-48. When new books are received and purchased at the instance of any section/ Officer the Assistant Audit Officer/ Supervisor will obtain orders of the Branch Officer (GS) as to the number of copies intended for the library and distribution of other copies to section/ Officers. The receipt of the books will be acknowledged in all cases and the fact noted in the remarks column of the Register.

### **5.31 Spare copies of Books and Publications**

- (i) As a general rule, not more than one copy will be placed in the library. Extra copies of books and publications ordered to be kept in stock will be placed separately and will not be available for reference.
- (ii) As soon as a new edition of a book is received, the Librarian will take orders as to the number of copies of previous edition to be maintained in the library and as to the disposal of the copies, if any over and above the number so retained. The surplus copies of the old edition will be examined on 31<sup>st</sup> of July each year and orders as to their disposal by sale or otherwise obtained.
- (iii) When almanacs, calendars, establishment list etc. are distributed in the office, a copy of the edition immediately preceding shall be retained in the library and the remainder disposed of under the orders of the Branch Officer (GS).

### **5.32 Catalogue**

The Librarian will maintain a catalogue in which the names of the books, grouped under a subject will be so arranged that the books of the same class or subject appear at one place. Each book will bear a letter to denote its classes and a number within each class. A subsidiary number may be given if the book is one of a series of the same kind. The books will be arranged in the almirahs in the order in which they are entered in the catalogue i.e. by consecutive number within a class. No entry should be scored out except under the dated initials of the Branch Officer (GS) quoting reasons for scoring out against the entry.

### **5.33 Issue of books**

- (i) Books will be issued on requisitions in writing signed or countersigned by the Assistant Audit Officer/Supervisor or Branch Officer. Where a book is supplied the requisition should be endorsed "issued" by the Librarian and an acknowledgement shall also be taken in the issue register from the receiver. In the event of the book requisitioned being not available, the slip shall be endorsed "Not available" and returned to the signatory. The requisition will be retained in the library till the book is returned.
- (ii) The signatory to the requisition will be responsible for the book issued in it, until it is duly returned.

(iii) On return of the book, the requisition slip relating to it will be returned to the signatory, indicating thereon the receipt back of the book in the library. An entry “Returned should be made against the issue in the Issue Register on return of the book.

(iv) The books taken from library should normally be returned as soon as the purpose for which it is requisitioned is served. In any case, the book should not be retained for more than a month unless the issue is renewed. The Librarian should send reminders in cases of delay in return of books.

#### **5.34 Hours for attending to requisitions**

The library will be open from 10.30 AM to 4.00 PM daily for the purpose of attending to requisitions. No book will be issued before or after these hours unless they are very urgently required.

#### **5.35 Scrutiny and verification**

The Assistant Audit Officer/Supervisor (GS) will be responsible for seeing that the catalogue (Para 5.33) of books is properly prepared and kept up to date. He/She should also ensure that the books marked for Librarian have actually been entered in the catalogue at the proper place and initial the register in token of the same. He/She shall also review the requisition slips with the Librarian and see that there is no undue delay in return of books.

#### **5.36 Annual Physical verification**

The annual physical verification of the books in the library shall be done by an Assistant Audit Officer/Supervisor in the last week of December in each year and a list of missing books will be made out and submitted to the Group Officer (Admn) through Branch Officer in charge (G.S) for orders.

#### **5.37 Corrections to Code/Manuals**

(1) The correction slips to all Acts, Codes, Manuals and books of reference etc. kept in the library shall be got pasted by the Librarian at their appropriate places. He/She will ensure that all the books kept in the library and issued to Branch Officers/Group Officers are corrected and kept up to date.

(2) A register of corrections in Form-VIII should be maintained by the Librarian. One page each should be allotted to each books kept in the library and issued to Branch Officer/Group Officer for which correction slips are issued. This register may be put up to the Branch Officer on the 15<sup>th</sup> of every month.

(3) A daily progress register in Form IX is to be maintained to watch the progress of pasting of corrections slips and the issue and receipt of books from the library. This should be submitted to the Branch Officer on the first working day of each week.

### **5.38 Supply of codes and Manual to the C & AG**

(a) One copy each of the manuals/codes and all financial rules and orders issued in the form of codes, manuals or standing regulations by the Ministries/Departments of the State Government as soon as they are reprinted or revised should be sent to the C & AG for the office library.

(Note: In case where later editions are published, only latest edition need be sent)

(C & AG's No. 72-Res-22/54 dated 09.04.1954)

(b) The copies of the manuals of this office as soon as they are compiled, revised/reprinted should also be sent to sister offices in exchange of the copies of the manuals of this office. The correction slips to these manuals should also be sent/received to keep the manuals up to date.

(c) All publications containing percentage of Audit and detailed process of Audit should be treated as "Secret" and "for official use only"

(CAG's Endt. No. 526-Admn-II/303-54 dated 30.04.1955 on G.I.M.F No. F-7 (2) AD.I/44 dated 25.11.1955)

### **5.39 Supply of copies of codes etc. at concessional rates to members of staff**

Priced publications of codes, manual etc. issued by Government of India, the State Government and the Comptroller and Auditor General of India are supplied to staff of the Audit Offices at 50 % of the price, 25% of the remaining amount being met out of the contingent grant of the office and the remaining 25 % representing the discount allowed by the publishing departments. The concession should not be granted to any person except under the orders of the Head of Office.

(G.I.M.W. HFS letter N o. S & P/11-22-30/57 dated 22.11.1959)

#### **5.40 Procedure for procuring codes and manual (with correction slips)**

This has been decided that the office subordinate to the C & AG should obtain the codes and manuals (including corrections there to ) from the Manager of publications, New Delhi for supply to the staff at concessional rates for V.P.P priced at 75 % of the full cost (25 % discount being allowed by publications Branch). The office will accordingly consolidate periodically the requirements of the staff in respect of the number of copies of the various publications (including corrections) required before placing an indent with the Publication Branch. The indent should contain a certificate to the effect that the Publications are required for supply to the staff at concessional rate. The office will take the delivery of the parcel after paying the charges from the contingencies, the amount being recouped later on by recovering from the staff.

The V.P.P charges will initially be met out of the permanent advance. Two third of these charges will be recovered in recoupment of advance from the persons concerned and the remaining one third finally debited to the office contingencies.

(CAG's letter No. 3551-II/2-49 codes dated 04.11.1950)

#### **5.41 (A) Supply of Codes and Manuals for use by officers and sections**

Copies of codes and manuals relevant to the work done in the section under their charge will be supplied free of cost to the Branch Officers and various sections for official use. The books supplied to the section will be in the custody of Assistant Audit Officer/Supervisor. A register will be maintained by the section and the books received in the section will be entered in it. The Assistant Audit Officer/Supervisor will be responsible for keeping the books in his/her as well as Branch Officer's custody. The fact of the books having been handed over to the successor Assistant Audit Officer/Supervisor at the time of change in incumbency should be mentioned in the note of handing/taking over of charge. Books kept in the section will not be issued to individuals.

#### **(B) Supply of Codes/ Manuals**

(a) Every Officer/ Supervisor should be supplied with a copy of General Books of reference, as also the correction slips issued thereto from time to time. The Government servants concerned will be personally responsible for the proper maintenance of these books. Books so supplied will

be treated as personal copies and may be taken with him/her by Government servant on his/her transfer to another office. The books marked 'secret' or 'for use of IA & AD only' should however, be supplied only to personnel working in the Department. These books which are not priced publications and are marked 'for use of IA & AD only' should be got back when a copy of a revised edition is supplied or when the concerned Government servant quits service or is transferred to another office/Department/Government.

(b) Unpriced books marked as 'for use of IA & AD only' are supplied to candidates for Departmental Examinations. These should be taken back to stock as soon as the examination is over.

(c) With a view to facilitate their preparation for departmental confirmatory test/ SAS examination, to keep them updated with the latest rules, orders etc. and also to increase their efficiency, the Senior Auditors/ Auditors/ Clerks/ MTS may be supplied with such priced publication of the IA & AD, Central and State Governments, as are of general use in the office, together with sets of correction thereto at 50% of the cost price, 25% being met out of office expenses and remaining 25% being covered by the discount allowed by the publishing departments. In case where the publishing departments are not prepared to supply the copies at 25% discount, whole of the balance of 50% of the cost price, should be met out of office expenses grant of the office. The supply of books at concessional rates will be made to person concerned only once. In case of loss of books supplied index under this para, the second or further copies, if asked for should be issued at double the market price, and no reduction should be made in respect of the price of the copy or copies already purchased.

## **(C) Stationery and Forms**

### **5.42 Stationery**

The rules of Central Stationery Office issued under the authority of Government of India for the supply and use of stationery stores should be followed strictly.

The Controller of Printing and Stationery, Kolkata, supplies the various items of stationery articles according to the scales fixed by him/her vide letter No. 5-II/52 P&C dated 14-07-1974. Annual Indent for stationery prepared in the form prescribed by the Stationery office

should be submitted by 1<sup>st</sup> July, completed in every respect, with reference to post consumption stock in hand, estimated requirement and annual allotment fixed for the office.

#### **5.43 Stock Register**

An account of receipt and issue of stationery stores is maintained in Form-S-41. The stores received from the stationery office, Kolkata or purchased locally should be brought to account in Register immediately and the relative entries initialed by the stationery in-charge in token of the check. Weekly balances should be struck and checked by the Assistant Audit Officer/Supervisor (G.S.). The stock should be checked monthly under the general supervision of the Branch Officer (G.S.). A certificate to that effect should be recorded on the register.

#### **5.44 Claims for shortages**

If the package or consignment of stationery articles is suspected to have been tampered with or damaged, the weight of the package or consignment should be verified with the weight recorded on the Railway receipt by having it reweighed at the Railway station and taking “open delivery”. After checking the contents as per the packing list, a claim for shortage, if any, should be made against the Railway. If this procedure is not followed, the controller of stationery will not admit claims for short issues.

#### **5.45 Rubber stamps and office seals**

(a) Rubber stamps like other stationery items are to be obtained from the stationery office. Indents for the rubber stamps should be prepared in triplicate accompanied by drawings or impressions and special instructions, if any.

(b) In view of the work involved in the Central Stationery Office in complying with the demands for rubber stamps in small values and small numbers, the controller of stationery has decided, that the requirements may be obtained by heads of department locally under Rule-8 of the Rules of Central Stationery Office up to Rupees 1000 p.a without any limit on purchases at a time and only beyond these limits should indents be placed on him.

(Circular No. 92/P & S, dated 30.07.1946 from the Controller of Printing and Stationery & GOI M. of H.Y & S.O.M. No. S & P/11-61 (28)/58 dated 15.01.1960 with CAG’s endt. No. 270/NGE.I/47-60 dated 10.02.1960 & CAG’s No. 3229-NGEI/81/79 dated 30.10.1971)

(c) The Government of India, Stationery office, Kolkata will conclude annual rate contracts with the rubber stamp manufacturers, copies of the rate contracts will be supplied to all the offices. These indents will be specially authorized to act as direct demanding officers against the rate contracts, any direct demanding officer requiring rubber stamps may place supply order (in Form-SO-62-B) directly on the rubber stamps manufactures. The supplies of rubber stamps will be inspected, received and paid for directly by the direct demanding officer. Any complaint about the performance of the manufacture will, however, be brought to the notice of the Government of India, Stationery Officer, Kolkata with full particulars including a copy of the supply order and copies of correspondence exchanged with the manufacturers.

At the time of placing supply orders, the direct demanding officers should keep in mind that the round shaped rubber stamps with state emblem are intended for exclusive use of the Indian Embassies and other high dignitaries and that oval shaped rubber stamps only are to be used by other indentors. The manufacturers should also be advised in appropriate cases, to take special safeguards against the possibility of counter filing of government rubber stamps by unscrupulous persons.

(G.I Stationery office No. 519/85/64 GAN, dated 30.01.1965 received under CAG's NO. 37-NGE-I/75-65 dated 17.2.1965).

#### **5.46 Economy in the use of papers**

(a) The detailed instructions regarding economy in the use of papers are contained in the "pamphlet" containing the important instructions on economy of paper and stationery articles received under the Government of India, Ministry of Works, Housing and Supply letter No. 2 (5)/53-S & PI, dated 13.08.1953, endorsed under CAG's letter No. 3956-NGE. I/86-53 dated 09.12.1953 and order issued thereafter from time to time.

(b) According to the existing instructions all requisitions for printing are to be signed by the Head of Department in the case of publications and head of office in the case of forms. The Government of India, Ministry of Works, Housing and Supply have now suggested that all such requisitions for printing of publications as well as of forms, should be screened by the Officers and staff at all levels should take utmost care to use paper economically. Both sides of the paper should be used wherever possible and all type written work should as a rule be in a single space.



(CAG's letter No. 2005-Admn. II/359-62 dated 21.11.1962)

#### **5.47 Indents for printed forms from Manager, Forms press, Kolkata**

The due date for dispatch and indents for forms is shown below:

- (i) Standard and special forms- 1<sup>st</sup> December preceding the year of requirement.
- (ii) Indents for calendars-Indents for calendars mentioned in succeeding paragraph should be prepared and dispatched so as to reach the Manager, Forms press, Kolkata not later than 31<sup>st</sup> August each year for enabling the officer to ascertain approximately the number of copies required to be printed and to place printing orders accordingly in good time to complete supply by the 1<sup>st</sup> week of December. Indents reaching Manager, Forms press, Kolkata subsequent to 31<sup>st</sup> August are liable to be returned owing to the stock being insufficient to meet late demands.

#### **5.48 Indents for calendars:**

Indents for forms

S-143 (Desk calendar refills)

S-144 (Desk calendar refills)

S-146 (Card calendars) and should always be accompanied by certificate in the following form as otherwise they are liable to be returned,"certified that-

- (i) The number of copies of forms S-143, S-144 and S-146 indented for in each case is actually required for officers of this office.
- (ii) The number of copies indented for a form No. S-114 is required for the use of officers who actually need a diary for the efficient discharge for their duties”.

(Extract from memorandum No. D62/11/34 dated 22.03.1934 from the Controller of stationery and printing. Kolkata forwarded under Auditor General's No. 2169-Admn. 573-51 dated 08.08.1951).

#### **5.49 Indents for supply of stationery and forms**

- (a) Indents in form SY-305 should be prepared by each section on the prescribed scale and presented to the General Section not later than 5<sup>th</sup> of each month. The requirement will be scrutinized by the stationery clerk and different dates fixed for different sections for supply of

stationery. Any reduction in the indent for reasons other than the shortage of stock, regulations according to the scales should be submitted to the Group Officer (Admn.) for orders. Only one requisition from each section shall be entertained in one month. Supplementary indents should be in the form of special indents and should be countersigned by the Branch Officer giving the reasons for additional requirements. Any extra demand over and above the special indents should have the approval of the Group Officer (Admn.). The indent for extra demand should give the reasons as to why the requirement was not correctly assessed initially. After receipt of the stationery in section, the Assistant Audit Officer/Supervisor is responsible for economic use of the stationery.

(b) General forms required by section are also issued on monthly requisitions in Form-SY-305 to be prepared one for each section not later than 5<sup>th</sup> of the month along with requisition for stationery. The procedure, for supply of stationery will apply mutatis mutandis to supply of forms also. No issues will be made from 29<sup>th</sup> to the end of the month.

#### **5.50 Annual Report on obsolete forms and forms not required**

From the monthly indents received from the sections, the forms clerk should prepare statistics of forms which have not been indented by sections during the last 12 months and submit to the Group Officer (Admn.) a report on 15<sup>th</sup> of November each year about the forms not required. The Assistant Audit Officer/Supervisor (General Section) will also review the stock of forms and report the numbers of forms which have become obsolete. A decision to dispose of such forms shall be taken on submission of such a report.

#### **5.51 Stock Register of Forms**

Stock Register in Form-SY-240 should be maintained in General Section for the whole stock of forms. As soon as the supply is received they should be checked, brought to account in the stock register and noted against the invoices sent by the Manager, Forms press, and returned to him/her duly acknowledged without any delay.

Supply to sections vide para 5.49 above should be noted against the entries in the stock register and monthly total of balances worked out by the first week of next month. The stock register should be closed annually and entries totalled and balanced.

### **5.52 Printing of Manuals at the press other than the Govt. of India Press**

In the event of the inability of the Controller of Printing and Stationery to print the manuals etc. of this office the cost of their printing at a press other than the Government of India press, should be met from the budget allotment of this office. Before any job is entrusted to a private press, the prior approval of the Controller, printing and stationery to their printing by a private press as required by the rules of printing and binding should be obtained. In doing so all the relevant information including the quotations received from the various presses should be furnished to him. As far as possible the paper required for the purpose should be procured from the stationery office of the Government of India press.

[CAG's letters No. 728-Admn.II/KW-2152 dated 30-05-1953]

### **5.53 Binding work**

While sending proposals for binding work, the following instructions of the Controller, printing and stationery should be borne in mind.

(a) Standard accounts forms should in future be obtained in bound registers, where necessary, from the Manager of Forms Press, Kolkata. For the purpose, a requisition Form No.-99-B duly filled in all respects should be sent to the Manager of Forms Press, Kolkata. Along with the indent in Form-S-96 for the forms intended for. The following particulars in respect of binding etc. should invariably be supplied along with the requisition where necessary:-

- (i) 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 and
- (iv) The space (i.e. whether ruling should be  $\frac{1}{4}$ " or  $\frac{1}{2}$ " ) etc. apart that should be left between the rules when the forms are required to be machine ruled.

(b) In determining the style of bind to be provided for register 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, for instance, 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 inferior to "leather back and corners, cloth, side 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, out flush board” should suffice. Register of less importance which will be retained for not more than one year, or so, may be provided with a thick paper cover only.

(c) In the case of certain specific form which, owing to their size and complicated nature, cannot conveniently be obtained in bound registers, from the Forms press, Kolkata the Controller of stationery and printing will be prepared to authorize local binding. The number of such forms should be kept down to the absolute minimum and no form which could be obtained in bound registers from the Forms press, Kolkata should be bound locally. The specific sanction for getting these forms bound at the respective local government presses should be applied for and obtained before loose copies of forms are intended for from the Forms press, Kolkata and the sanction once accorded will be effective for subsequent years unless otherwise stipulated. When applying for the sanction, the style in which it is proposed to have the registers bound should be stated.

[Auditor General’s letter No. 693-Admn.II-224-33 dated 17<sup>th</sup> November, 1933 and controller (printing and stationery) letter No. P-30-25-33 dated 8<sup>th</sup> December, 1933].

#### **5.54 Printing of Forms etc.**

(i) All printing work required by this office should be done at the Government of India presses, unless an exception is specially authorized by the Controller of printing and stationery. For rules for printing and publications etc. see the booklet “Rules for printing and Binding” of the printing and stationery Department of Government of India.

(ii) The cost of printing the manuals etc. furnished by State Government presses is not subject to scrutiny by the Controller, printing and stationery but only the rates of printing by private presses are subject to scrutiny and approval of the Controller, Printing and Stationery.

(Controller or Printing and Stationery letter NO. 6/35/52-P(1) dated 18<sup>th</sup> June, 1953).

(iii) All requisitions for printing work before being issued should be examined by the stationery and Forms Branch with reference to the lists of publication the printing of which has been authorized by the Controller of printing and stationery vide appendix 6 of the “Rules of printing and Binding” and other rules on the subject. He is also responsible to maintain the list up

to date by incorporating additions etc. sanctioned by the Controller, Printing and Stationery under Rule 10 and 43 of the Rules referred to above.

#### **5.55 Instructions to be observed in respect of requisitions for printing**

(i) In the absence of any special instructions all type will be kept standing in the Printing Office for 14 days (7 days in the case of confidential and secret work) after final copies have been sent by the press.

(ii) When it is desired to keep type standing for a longer period than is prescribed at (i) above, instructions must be given on the requisition forthwith with brief reasons for the instructions. Similarly where it is desired to have the type broken before the period in (i) above instructions to that effect should be given on the requisition form.

(iii) Type will not be kept standing for more than six weeks after the final copies have been sent by the press except on the orders of the Accountant General who should give the period for which type is to be kept standing on the requisition.

(iv) Where the whole or part of the work will be required to be reprinted in more or less the same form, information to this effect should be given on the requisition.

(v) The number of copies required should be correctly estimated.

(vi) If the required information is not given on the requisition will be returned by the press for furnishing the information.

(Controller of Printing and Stationery, Govt. of India, Memorandum No. 29/8/37-P dated 14<sup>th</sup> March 1938).

Note 1: Requisitions for printing should not be marked "Immediate" except under special orders of the Accountant General, as extra expenditure on overtime will be involved and when so marked they should be accompanied by an overtime memorandum in form S-36.

(Rule 15 of the GOI Rules for printing and binding)

Note 2: Very great care should be exercised in marking requisitions for printing urgent and giving date for supply of proof and fair copies.

(Controller of printing and stationery memorandum no. 29/4/38-P dated 10<sup>th</sup> November, 1938).

### **5.56 Printing only on authority of controller of printing and stationery**

No printing work may be carried out at the press unless such printing has been authorized by the Controller of Printing and Stationery or except-

(a) In cases of printing at the government of Chhatisgarh press, if the work is on behalf of that Government or (b) it is covered under Rule 10 (c) and 10 (d) of the GOI rules of printing and Binding (see also rule 43 *ibid*). The authorization of the controller of printing and stationery should always be quoted on the requisitions in Form-99 duly signed by a Gazetted Officer, whether the requisition is made to the controller of printing and stationery or to the superintendent, Government press except in cases falling under exceptions (a) and (b). In the case of requisition falling under exception (a) the cost is debatable to Government of Chhattisgarh (Rule- 14 *ibid*).

Note 1: the controller of printing and stationery's sanction should be quoted only in cases where a new "special form" for the printing of which sanction has been accorded recently.

Note 2: For publications intended to be sold or stacked by central publication branch a separate form of requisition viz. S-99 A is prescribed. Requisitions in this form should always be made in duplicate. This also applies to requisitions in Form-99-C when used for "printing in lieu of duplicating"

(O.M. No. 41/4/46-p dated 20<sup>th</sup> September, 1946 from the controller of printing and stationery received under CAG's memo No. 1118/298-46 dated 14<sup>th</sup> November, 1946).

### **5.57 Printing of Circular letters**

No circular letter or any other new item of work should be sent to the press for printing without the orders of the Accountant General, which should be obtained by the concerned section through group officer and the Sr. Dy.Accountant General/Dy. Accountant General (Admn.).

### **5.58 Material for printing**

Printing work should be sent in a complete and final form, type written on one side of the paper. References to govt. orders etc. should as far as possible be given below the matter to be printed and not in the margin. Use of abbreviations should be avoided. The detailed instructions

are given in Appendix-III to the Rules of printing and binding (Vide Rule 16 and 17 of the Rules).

### **5.59 Size of the publications**

In requisitions to the Government of India presses for printing work of manuals etc. or corrections thereto, the actual size must be stated or a sample copy should be sent as no record of the size of any particulars item of work is kept in the press.

(G.O.I controller of printing and stationery's order No. 30/1553 dated 5<sup>th</sup> January, 1927).

NOTE : The size of the copy for press should as far as possible be prepared on paper, which is not larger than full scope i.e. 17" x 13" as the copy holders on the composing machines cannot hold paper larger than the above.

(G.O.I. COP12/6/29 dated 16<sup>th</sup> November 1929).

### **5.60 Changes in Printing type and form**

The provisions of Rule-21 of the Rules of printing and binding should be carefully kept in mind i.e. printing matter once set up in the press cannot except in very exceptional circumstances be altered either in type or form as it involves additional payments in press. Major corrections should be given to the Controller of Printing and Stationery and approval obtained. These orders will apply only in cases where the material for printing is sent to the controller of printing and stationery.

(Controller of printing and stationery Memo. No 9/7/55-P dated 4<sup>th</sup> August 1955 received under CAG's endtt. No. 1126/Admn. II/374-55 dated 16<sup>th</sup> August 1955).

## **D. RECORD BRANCH**

### **5.61 Record Rooms**

- (a) The entrance of the Record rooms should be kept open only during office hours.
- (b) The doors should be opened in the morning under the personal supervision of the Record keeper in charge who should verify that the locks are intact. In the evening also the closing should be supervised and seals affixed properly. Care should be taken that nobody gets an access to records without the knowledge of the Record keeper.

- (c) Of the several entrances to record rooms only one entrance should be kept open and others kept locked. The keys should be in the custody of the Record keeper.
- (d) No stranger or outsider should be admitted to the Record Room.
- (e) No Group D employees or other person who does not belong to the office should be allowed entry in the Record Room. Record requisition slips should be delivered by the Auditors/Clerks to the Record keeper or one of his assistants and on account any Group D should remove any record from the Record room without the knowledge of the Record keeper. If any particular document is to be traced, the Auditor/Clerk may take the help of the Record keeper or any of Assistants for the same.

### **5.62 Classification of Records**

Only those records which are to be preserved for a period more than a year need be consigned to old record rooms. Those which are to be retained only for a period of one year should be kept in the section. A list of records with periods of their preservation is given in Annexure –IV to this manual. To facilitate timely destruction of records, after the end of each period of preservation, the register should contain ordinarily entries for one financial year only.

### **5.63 Instructions regarding consignment of record to record room**

- (i) All records i.e. Registers, files, vouchers etc. to be made over to old records should be properly bound or tied in file boards or otherwise secured in bastas. No loose paper should ever be sent for record.
- (ii) Each register or file should have recorded thereon, the name of the section, the nature of its contents, the year or years to which it contains and the year/date of destruction over the dated initials of the Assistant Audit Officer/Supervisor. These should be specified in block letters on the index slip Form SY-322-C to be pasted on the outer cover of the register/files.
- (iii) Damaged records should properly be repaired and those attacked by white ants should be cleaned before consigning to old records.
- (iv) The record clerk should refuse to accept records not complying with any of the above requirement quoting the reasons on a slip while returning the records.



(v) Special reasons should be recorded on the indeed slip if any record is required to be prescribed for a longer period than the one prescribed as per rule.

(vi) Although no general rule prescribing that a particular record should be sent to old record after a fixed period can be rigidly followed. The Assistant Audit Officer/Supervisor should use their discretion in deciding that the records not in current use are sent to old records.

(vii) Annually by the middle of November each year, the record keeper should obtain a certificate from each AAO/ Supervisor to the effect that all records which are not required in the section have been consigned to old record and there are no records which are not in current use.

#### **5.64 Dates for consignment of Records to Records Room**

The records to be sent to Records Room shall be entered in transit register in Form-SY-307 in duplicate separately for each class of records. The entries in the register should be comprehensive and neatly written. All the sections should send their records to the records room at the end of the prescribed periods on the dates as shown below:

(i) Records to be transferred after the close of the year	: By 15 <sup>th</sup> May
(ii) Records to be transferred quarterly	: By 15 <sup>th</sup> of May, August, November and February
(iii) Records to be transferred monthly	: By 10 <sup>th</sup> of each month

A report may be made by the Record Keeper to the Group Officer (Admn.) if it is found that any section has failed to comply with the above dates, and after giving a week's time more to the section concerned.

#### **5.65 Special instructions for stitching bundles of vouchers**

(i) Vouchers relating to various kinds of advances and those for payments on account of land acquired departmentally should not be mixed up with T.A, contingent and other miscellaneous orders. The vouchers relating to payments of land acquired and advances for complete year should either be arranged in separate bundles for the whole section or pasted in guard file, if their number is not large, as may be found convenient. Full details as to their class and the year in

which they are due for destruction should be shown on the index slip on the bundle. In no case should vouchers relating to more than one year to place in a single file or bundle.

(ii) Records such as pay bills, schedules etc. should be stitched in volumes before being sent to Record Room.

(iii) The bundles of records which are to be preserved permanently should have clearly marked over them "Permanent" before such record is sent to Daftary for stitching in stiff board covers.

(iv) There should be an even flow of records to the General Branch so that the daftary may have regular work.

#### **5.66 Acknowledgement of receipt by Record clerk**

The record clerk on receiving the records with the transit register should see that the particulars thereon agree with the entries in column (2) (3) and (4) and if all is correct should initial in column (5) in token of receipt, and return the transit register to the section concerned.

#### **5.67 Index Register-registration of records in Record Room**

On receipt of records through transit registers of various sections they should be promptly entered in the Index Register in Form SY-257, special care being taken to enter the year of destruction.

The register being permanent record should carefully be preserved. The pages of register should be serially numbered in a consecutive series and corresponding number prominently marked on the record itself.

When new volume is brought in to use the old one should be closed by preparing on its fly leaf a simple index to show in what year the records named in it are due for destruction, thus:-

Year	Page/Item No.
2003	4/39, 6/54,58
2004	7/82, 86, 88 etc.
2005	5/38, 6/59, 60
2006	7/89 and so on

### **5.68 Arrangement of Records in Racks**

- (a) The racks will also bear the same descriptive numbers corresponding to these in the Index Register and should be arranged in the racks in the order of numbers given to them, due space being left for the records of the same class, which may afterwards be received for custody. Fresh space also becomes available through destruction.
- (b) Bundles of vouchers should be arranged on the racks two or three on the top of each year with tables facing outwards.
- (c) Registers and other bound volumes will be placed with their tracks exposed to view in regular lines on the edge of the shelves on which they are placed and they should not be pushed farther than is necessary. The more even and regular the line, the easier is to pick out the required registers or files.
- (d) The books should be placed as to admit of a volume being removed with ease; all overcrowding should be avoided as it tends to damage the binding.
- (e) The record keeper will see that all the volumes are properly labeled if any label be injured or become defaced or drop off from any volume a new label should be attached to the volume immediately.
- (f) No record of any kind should be left on the floor or on the window sills or placed below the lowest shelf of any except as a purely temporary measure and when during inspection, it is enquired, The Record keeper should be in a position to give the reasons as to why the records are there, when they were placed there and approximately when they will be removed from there.

### **5.69 Supply of Records from Record Room**

- (i) Supply of records from the Record Room should be only on presentation of a requisition slip in Form SY-301 duly initialed by the Assistant Audit Officer/Supervisor of the section which requires it. In case the required document (s) is/are already destroyed or has been issued already, the requisition slip should be returned with a note on it to that effect.
- (ii) The issues and return of records will be made during 10.30 A.M. to 4.00 P.M only on working days. No requisition will be entertained outside these hours unless the requisition is signed by the Branch Officer (G.S.)

- (iii) All requisition slips of issues should be kept in a guard file by the Record keeper. The requisition slips shall be returned to the section concerned as soon as the records issued thereon are received back. The Assistant Audit Officer/Supervisor of the section should ensure that these instructions are followed in each case.
- (iv) The requisition slips received back in the section on return of the records may then be destroyed by the Assistant Audit Officer/Supervisor.
- (v) The record keeper should review the guard files once in a month and call for the return of records where the same has not been received back within 10 days of issue from the record room. In cases where the record is not returned even after the reminder in Form SY-246 within 3 days a report should be made to the branch officer (G.S.) for orders.
- (vi) All issues of records should be entered in the record issue register Form S-21 daily as and when requisitions are complied with. The date of return of the records should also be noted against each entry in appropriate column.

#### **5.70 Inspection of Record Room**

- (a) The Assistant Audit Officer/Supervisor (G.S.) is responsible for the supervision of old record room. He should inspect the record room frequently and interalia see:
  - (i) that all records are issued on requisition on form SY-301 and the issues recorded in Form-21 the Register of Record Issue.
  - (ii) that complied with requisitions are properly kept and returned to the section concerned when records are received back.
  - (iii) that volumes of index records Forms SY-257 are properly maintained and written upto date.
  - (iv) that the records are kept in proper places with reference to their entries in the Index record register and in proper manner.
  - (v) that the records are not left on the floor except for a temporary period for which reasons are recorded.

The Branch Officer (G.S.) should also inspect the record room and give remarks in the Register of Inspection. He should also give surprise visits and report serious defects to the Group Officer (Admn.).

(b) A special report of inspection by a senior Gazetted Officer to be nominated by the Group Officer (Admn.) for inspection of state of old record room should be submitted to the Accountant General on 15<sup>th</sup> June and 15<sup>th</sup> December (Half yearly) each year, which inter alia, shall contain whether all records due for destruction have been so destroyed or not. For this purpose the Branch Officer (G.S.) will submit to the Group Officer (Admn.) a forthright in advance of the due date, that an inspection of records by a gazetted officer is due so that the Group Officer (Admn.) may select the gazetted officer.

#### **5.71 Destruction of records**

(a) Annually a list of records due for destruction as per the Register of Index (SY-257) shall be drawn up by the middle of May by a senior clerk for weeding out records for destruction. The list shall be in Form SY-256-A "Register of destruction of Records" and shall be inform SY-256-A "Register of destruction of Records" and shall be consecutively page numbered. The register shall then be circulated among the concerned sections which will scrutinize the list with reference to the objection books, half margins register etc. and see that no records which will be required for reference in connection with outstanding objection is included in the register. The record keeper shall obtain a certificate from the Assistant Audit Officer/Supervisor to the effect that the records mentioned in the "Register of destruction of Records" are not useful for audit purposes and can conveniently be destroyed.

(b) No record in the record room should be destroyed without the sanction of the Accountant General. Records connected with audit objection should be preserved till the objections are settled or withdrawn. Records connected with cases in the courts of law which have come to the notice of the section should also be preserved.

(c) The register of destruction of records will then be submitted to the group officer (Admn.) by 7<sup>th</sup> of June each year for recommending to the Accountant General for destruction of records certified by the sections to be fit for destruction.

(d) The records passed for destruction should be collected in convenient batches in a separate room under the personal supervision of the Branch Officer (G.S.) before they are removed for actual destruction with a view to ensure that only such records as are due for destruction and none else has been removed. For this purpose, it would be sufficient, if the carried out a test check of records at random and verify that they are in the list of records to be destroyed and passed by the Accountant General for destruction.

(e) The destruction should then be taken in hand in order of the entries in the register. As each record is destroyed, a remark should be given in the appropriate column in the Register of Index (Form-SY-257) under the dated initials of the record keeper with S.No. of register of destruction of records. The destruction of records should be supervised closely by the record keeper so as to prevent vouchers and other documents being put by any chance to fraudulent use.

(f) A report of completion of destruction of records should be made by 15<sup>th</sup> June to the Group Officer (Admn.) through the “Register of destruction of records”.

**5.72 Records to be preserved for permanent retention and eventual storage in the National Archives of India:**

It has been agreed in consultation with the Director of National Archives of India that the following categories of correspondence files and records which are considered as important should be preserved for permanent retention and eventual storage in the National Archives of India when their prescribed period of preservation in this office has expired.

- (i) References to the C & AG for decision on audit questions and decisions thereon.
- (ii) Orders sanctioning permanent establishment.
- (iii) Orders communicating sanction to pensions together with first page of the applications for pensions or the descriptive rolls as the case may be.
- (iv) Report and orders on defalcation cases.
- (v) Orders and sanctions of permanent nature (e.g. orders permanently exempting Govt. servants from the operation of rules in Civil Service Regulations etc.)
- (vi) Files containing materials bearing on the organizational history of the Department or of the office concerned and these containing personal history of distinguished men.

(CAG's letter No. 1064-Admn./120-46/Pt III dated 27.05.1955).

### **5.73 Destruction of Records pertaining to persons migrated to Pakistan**

The records pertaining to pay, leave salary, travelling allowance, pensions should be preserved till their final settlement.

This applies to all Government servants who are under the audit jurisdiction of this office as also those serving in the Indian Audit and Accounts Department.

(CAG's letter No. 7-Admn. II/35-51 dated 06.01.1955 and No. 153-54-Admn.II/35-51 dated 09.02.1955)

### **5.74 Precaution against fire**

- (a) No match or flame of any kind, naked or covered should ever be allowed in the Record Room. Lit matches must not be thrown on the floor in the precincts of the office building. Smoking in the Record Room or near about is strictly prohibited.
- (b) The dispatchers and Daftaries who send parcels and packets and require use of candles should use them in lanterns or with globes having weighted bases.
- (c) No electric light or fans should be left on when nobody is near about as besides waste of energy it causes risk of fire.
- (d) Detailed rules regarding precautions against fire are given in the Annexure-I to this manual.

### **5.75 Duties of Record Keeper**

The following inter-alia are the duties entrusted to the Record keeper:

- (1) Receiving records for custody in the record room from sections.
- (2) Keeping the index of records (SY-257) up to date.
- (3) Complying with the requisitions or records (Form- SY-31) and to see that no records are removed from the record Room without formal requisition.
- (4) Labeling and numbering the records
- (5) Making entries in the Record issue Register (Form S-21)

- (6) Placing records in their proper places in the Record Room.
- (7) Issuing timely reminders to sections through the Register for call of records (Form SY-246)
- (8) Prepare the register of destruction of records (Form SY-256-A) annually with the help of a Sr. Auditor.
- (9) To see that no unauthorized person have any access to any record in the record room.
- (10) That the record room is kept under lock and key and opened and closed in his presence.
- (11) That precautions are observed against any damage to the record in any way.
- (12) That the returns due from record room are submitted on due dates and records requisitioned are promptly issued.
- (13) He is personally responsible for the safety the records and will see that no one smokes or takes fire in any form into the record rooms.
- (14) He will be responsible to see that the rooms are kept clean and in order.
- (15) He is also responsible to see that all but one door are tightly secured and there is only one entrance and exit to the Record Room.

## **E. FURNITURE**

### **5.76 Stock Account**

The General Section under the overall supervision of Branch Officer (G.S.) shall maintain the following accounts in respect of furniture and other articles of stores (Dead stock-including locks and keys) in the officer's rooms, several sections of the office, canteen, clubs, etc.

- (i) Register of dead stock (serviceable articles) (Form-I to this manual)
- (ii) Register of purchases and distribution of furniture (Form-IV to this manual)
- (iii) Register of repairable and unserviceable articles (Form-III to this manual)
- (iv) Classified abstract of Register of Dead stock (Form-II to this manual)



All articles of furniture should be clearly numbered with separate services for each type or model of furniture to facilitate accounting and verification.

**5.77 (1) Register of Dead Stock (Form-I)**

Separate pages should be allotted in the register for each type of furniture (with separate columns for different models). The accounts should be closed on the last day of financial year and the closing balance carried forward to the following year. The articles purchased or remodeled should be recorded as “Receipts” during the year and those sent out for repairs or condemned as unserviceable for further use should be shown as “Issues” so that the closing balance arrived are on each occasion would show the actual position of all serviceable articles under each category.

Note : Entries of Articles shown as “issues” due to condemnation for further use should be got attested by the Branch Officer (G.S.).

**(2) Register of purchase and distribution of Furniture (Form-IV)**

Two registers for purchases and distribution of furniture in Form-IV to this manual should be maintained i.e. one for articles costing above Rs. 25 each other for articles costing less than Rs. 25 each. The value of the articles should be noted in the column “cost of each article” on the register. Any article of furniture purchased or remodeled during the year should be entered in these registers at the time of receipt of articles and got attested by the branch Officer (G.S), necessary entries being made simultaneously is the “Register of Deadlock”. When the supplier’s bills are paid, all the columns of the register should be completed to ensure that all articles received are duly recommended for and that payments made are noted against the entries for articles actually supplied.

The articles so received would either be issued for use in the section or taken on reserve stock with the storekeeper.

**(3) Register of repairable and/or unserviceable articles (Form-III)**

All repairable and unserviceable articles recovered from section etc. should be surveyed by an officer. On the basis of his report orders of the Accountant General should be obtained for condemning them and thereafter they should be written of the Register of Dead Stock and brought on as “Receipts” in this Register. The articles should be inspected periodically with a

view to their eventual disposal so as to avoid unnecessary accumulation. The register should be submitted to the Accountant General quarterly for orders for disposal or remodeling.

**(4) Classified abstract of the register of Dead Stock (Form-II)**

This register is intended to show the distribution of stock of furniture among the various sections officer's etc. including the reserve with the storekeeper. One or more pages should be assigned to each section officer etc. The columns for the various types and models of furniture should be sent out in the same details, as in Register of Dead Stock. Additions to and withdrawals from the stock should be recorded as and when they occur. The register will thus show at a glance the stock of articles as supplied to each section etc. on any date. The balance of the articles in the stock at the end of each year as recorded, should be abstracted according to the sections, rooms etc. and totalled at the end of the register in a summary. The balances in the summary should tally with the respective balance on that date as shown in the register of Dead stock under each category. The entries in the summary should be checked with shown in the list of furniture maintained in the sections etc. and discrepancies, if any, set right. The classified abstract (with the summary) should be closed once in a year and submitted to the Accountant General through the group officer (Admn.) with the certificate of agreement.

**5.78 List of furniture etc. in Assistant Audit Officer/ Supervisor's Rooms**

(i) The Assistant Audit Officer/Supervisor of each section will maintain a list of all furniture in the section and will be responsible for the case and upkeep of such furniture. A copy of the list shall be pasted on a cardboard and will be hung at a conspicuous place in the section. Change in the articles of furniture will be incorporated only with the knowledge of the Assistant Audit Officer/Supervisor. General section who besides making changes in the classified abstract in his section will also notify to the Assistant Audit Officer/Supervisor of the section for correction in the sectional list.

The duplicate keys of each lock supplied to the sectional staff should be in the Assistant Audit Officer/Supervisor's custody. Every time there is a change in the incumbency of the Assistant Audit Officer/Supervisor, the furniture including the duplicate keys shown in the sectional list and with the Assistant Audit Officer/Supervisor, respectively should be checked with those in use and a certificate in the following form should be signed by the relieving and the relived Assistant Audit Officer/Supervisor of the section.

"Certificate of Transfer of charge-report on furniture" (including locks and keys)

1. Section
2. Name of relieved AAO/Supervisor
3. Name of Relieving AAO/Supervisor
4. Date of handing/taking over charge
5. Articles of furniture- (To be detailed as in sectional list)
6. Locks and keys (including duplicate keys)

Signature – relieved/Relieving

AAO/Supervisor/Audit Officer

- (ii) As regards the list of furniture in the officers room and other public utility place such as canteen, clubs etc. the general section is responsible to hand the list duly signed by the officer occupying the room.
- (iii) The officers will be responsible for the furniture in their rooms. The stenographers concerned shall furnish the annual certificate in respect of Group Officers. The furniture in common rooms etc. should be accounted for by the Assistant Audit Officer/Supervisor (G.S.).

#### **5.79 Supply of furniture at the residence of Group 'A' officers**

Such items of furniture, as may be essential for doing official work at residence of officers may be supplied free of rent under the orders of the Accountant General, who will also fix the scale of such supply. The present scale is given in the Annexure V of this manual.

Following rules should be observed for allotment of furniture at the residences of the officers:

- (a) A receipt of inventory should be obtained from each allottee for the furniture supplied to him with an undertaking to the effect that he will be personally responsible for their safe custody and return in good condition (fair, wear and tear excepted)
- (b) No non-essential items of furniture such as sofa sets, clocks, electric lamps, carpets, durries, almirahs, beds, dining tables, Centre tables, gikharies, heaters etc. should be supplied.

- (c) All such furniture will be borne on the inventory of the office, in which should prominently be shown in red ink the items of furniture issued to officers at their residences.
- (d) A stock verification should be carried out annually to ensure that the articles of furniture issued are actually in existence and/or correct according to the number borne on the inventory of the office.
- (e) In the case of the Accountant General issuing an order for the supply for furniture in his own favour, a copy of the orders should be sent to the Audit Officer. In other cases it will be sufficient to keep a copy of order on record for verification by the Director of inspection during his/her visit.
- (f) The orders of the Accountant General sanctioning such supplies should be reviewed once in two years to see that the numbers of articles of furniture issued are essential in the interest of office work and no curtailment is possible.
- (g) The supply of furniture's at the residence of the officers will not entitle them to claim (i) any rent for the portion of their residence used for office work and (ii) light charges and any other connected expenditure that they may have to incur.
- (h) In offices where a definite scale has been prescribed, furniture in excess of the prescribed scale should not be issued. In cases where excess furniture, has already been issued, the same should be taken back immediately.
- (i) In respect of the officers who retire or transferred or otherwise quit service, the items of furniture issued to them should be taken back immediately on the assurance of the above events.
- (j) Officers under suspension are not eligible for retaining furniture at residence.

(CAG's circular No. 644-NGI-I/145-79 dated 23.02.1980 and No. 555-NGI-III/25-83 dated 16.02.1988)

### **5.80 Powers to incur expenditure on the purchase and repairs of furniture**

The Accountant General has been delegated with powers to sanction expenditure on purchase and repair of furniture for his office and offices under his administrative control subject to availability of funds and scales of furniture prescribed from time to time. (The present scale is given in Annexure V to this manual). The sanction of the C & AG will have to be obtained for

the purchase but not for repair of non-scale items of furniture. All applications for such sanction should obtain full justification for the new purchases to be made, the estimated cost, the details of stock in hand and all other relevant particulars.

Note: In respect of all purchases of furniture in excess of the power delegated to the Accountant General prior sanction of the C & AG is necessary even though the furniture is obtained through Director General of supplies and disposals and budget provision exists to cover this expenditure.

(CAG's letter No. 1354-NGE.I/207-65 dated 25.06.1965)

### **5.81 Physical verification of dead stock and other articles of furniture**

During April each year a physical verification of all articles of furniture and other articles of store should be conducted by an outside Audit Party/Officer (S), the work being completed within the least possible period. A Report on the verification should be submitted to the Accountant General through the Group Officer (Admin.) by middle of June.

### **5.82 Procedure for disposal of obsolete, surplus and unserviceable stores**

Apart from the careful observation of the provisions of Rule-124 of the compilation of the General Financial Rules (Revised and Enlarged) 1963, the following general instructions should invariably be followed by all the officers entrusted with the disposal of the stores:

- (a) Where the articles are sold by public auction, the Branch Officer (G.S) or any other officer nominated by the Accountant General should invariably attend the auction and record the final bids.
- (b) The Branch Officer (G.S.) or the officer deputed as above should also be present when the articles sold are released, his presence being most essential when the release of articles take place sometime after the auction or when it involves processes of weightments, etc.
- (c) A report of surplus stores for disposal should be prepared in Form-V to this manual. This report should be signed by the head of office or other officer nominated for the purpose after satisfying that all the stores included in the surplus stores have correctly been included in the surplus report.
- (d) A sale account should also be prepared in Form-VI to this manual. It should be signed by the officer who supervised the auction after comparing the entries made in the scale account,

with the report of the surplus stores. If another officer is present at the time of release of the articles, the entries in column-9 should be attested by such officer.

G.I.M.F. O.M. F.II (5) E JI/A/59 dated 13.02.1959)

## CHAPTER 6

### MISCELLANEOUS

#### **Section 'A': Control over work**

**6.01** The procedure for effective control over the state of work in the office is stated in paragraphs 1.15.1 to 1.15.3 of CAG's Manual of Standing Orders (Administrative). Reports and Returns of general character to be submitted/maintained commonly by all sections are dealt with in this section of the chapter. Reports and Returns special to different sections/branches are dealt with in respective manuals of those sections/branches.

#### **6.02 Calendar of Returns (COR)**

Returns, statements, reports etc. due to/from outside offices or other sections of the office or due for submission to the Branch Officers, Group Officers and the Accountant General should be collected by the Assistant Audit Officer/Supervisor and their submission/receipt watched through a Calendar of Returns in Form-S.Y-264.

The Assistant Audit Officer/Supervisor should examine the Calendar of returns regularly to see that returns/reports are submitted promptly on due date. The Calendar of Returns should be submitted every week on each Monday to the Branch Officer along with an abstract of position of returns issued or submitted and the extent of arrears up to the end of previous week. The Assistant Audit Officer/Supervisor will be responsible for the punctual submission of all returns/reports referred to in the Calendar of Returns. The Calendar of Returns should also be submitted to the Group Officers and the Accountant general, as the case may be, on the 5<sup>th</sup> of every month along with the arrear reports for the preceding month. The following arrangements should be adopted in the form of the Calendar of Returns:

Part I- All returns of a permanent or recurring nature due to authorities outside the office.

Part II- All items of Accounts, Returns and Registers etc. of a recurring nature due to submission to the officers or other sections within the office.

Part III- All returns, Accounts, Reports etc. of a recurring nature due either from outside offices or other sections of the office.

Part IV- Occasional returns, reports etc. to be kept up for disposal or due from outside offices or sections.

Each part of the Calendar of Returns should be divided into (a) Annual (b) Half yearly (c) Quarterly (d) Monthly (e) Fortnightly and (f) Weekly, the entries in each division arranged in order of dates on which and the manner in which (for Annual, Half-yearly and Quarterly) they are due for submission/ issue. Sufficient space should be left for new items introduced during the year in the each part/ division. The first five columns should be entered at the beginning of the year from previous year's Calendar of Returns.

It will be the responsibility of the Assistant Audit Officer/ Supervisor to see that the Calendar of Returns is complete and kept up to-date and all entries are copied from the previous Calendar of Returns correctly. He/she should also record a certificate to that effect on the first page of the Calendar of Returns. A test check of the entries given in the Calendar of Returns will be conducted by ITA section and report submitted to the Accountant General. A test check of items noted in the Calendar of Returns will be conducted by the Branch Officer at the time of every weekly submission of the Calendar of Returns. Each item of the Calendar of Returns will be checked by the Branch Officer at least once during theyear.

### **6.03 Monthly Arrear Report (MAR)**

In order to present to the Accountant General a complete picture of the state of work of the office as a whole, each Assistant Audit Officer/ Supervisor should prepare a monthly report of arrears on 5<sup>th</sup> of every month in the form prescribed and summary of arrears in Mandays prepared in proforma given in Annexure VI to this manual.

The report is intended to show the degree of control and management of the work exercised by the Assistant Audit Officer/ Supervisor. The Branch Officer should review the report carefully and submit it to the Accountant General through the Group Officer in supervisory charge with his/her remarks, if any.

On approval of the report, the same may be sent to ITA Section by 25<sup>th</sup> of each month for analysis of the report and preparation of the summary of arrears in the office as a whole. The complete position of arrears in the office will then be submitted to the Accountant General on



26<sup>th</sup>. In case 25<sup>th</sup> happens to be a holiday the report should be submitted on the last working day prior to 25<sup>th</sup>.

Reasons for arrears which are likely to be shown in the report should be explained in detail in the prescribed proforma. Due date should also be noted in Calendar of Returns of the section.

#### **6.04 Quarterly Report on the State of Works to the Comptroller and Auditor General**

A quarterly report on the State of Works in this office showing the position as on 31<sup>st</sup> March, 30<sup>th</sup> June, 30<sup>th</sup> September and 31<sup>st</sup> December should be compiled by Admin-I Section to be sent to the Comptroller and Auditor General so as to reach his office on or before 15<sup>th</sup> of the month following the quarter to which the report relates. As the sectional arrear reports ending the above quarters, reach Admin-I that section should consolidate the reports and submit to the Accountant General by 10<sup>th</sup> of the month following the quarter to which the report relates.

The report should be in the form of a descriptive memorandum reviewing briefly and critically the state of arrears in respect of all the different branches in the office. Prominent arrears such as those in audit, items under objection (paras) etc. should be clearly brought out in the report.

In addition to the various items of work, the position of arrears in the following respects should be indicated in the quarterly arrear reports:

- (i) Amounts (and item) placed under objection more than six months old.
- (ii) Pending Inspection Reports of 6 months and above.
- (iii) Inward and outward correspondence pending for disposal in this office for more than a month. Full details should be given in the report of the correspondence pending for more than 3 months.

The calculation of arrears in mandays for outstanding correspondence should be made on the basis of 20 letters per manday.

For other items of work the following yard sticks should be adopted for assessing arrears in items of mandays in cases where yard sticks have not been prescribed, the basis adopted by the section for calculating arrears in items of mandays should invariably be given.

Name of items	Basis of computing arrears
1	2
A. Objection Book items outstanding for more than six months	
(i) FAAG Section	
(a) For other reasons	5 minutes per item
(b) Service payment recovery	5 minutes per item
(c) For want of Technical sanction	3 minutes per item
(d) For want of Administrative approval	3 minutes per item
(e) Miscellaneous objections	15 minutes per item
Inspection Report	12 minutes for each paragraph or sub paragraph

(CAG's No. 53-Admn.7/55-58 dated 07.01.1959)

### 6.05 Dictionary of References

(a) A Dictionary of references in Form S.Y. 256 for the record of references of important nature affecting the work done in the section should be maintained by each Assistant Audit Officer/Supervisor. A sufficient number of folios should be put in the register and allotted to each alphabet which should be marked at the top of each sheet.

(CAG's No. Admn. 593/539-25 dated the 24<sup>th</sup> April, 1928)

(b) For the facility of tracing the orders, each reference should be noted on the sheets according to first alphabet of the main subject matter. This order on "Travelling Allowances" and "Leave" should be noted on the sheet bearing alphabets "T" and "L"

respectively. The column reference shall be filled in by the number and year of the Index Register.

(c) The Assistant Audit Officer/Supervisors are responsible for keeping the Dictionary of references upto date by recording important orders from time to time and are expected to be intelligent in selecting the subject matters. As a matter of course, all important orders received in the section should find a place in the Dictionary of references.

(d) The dictionary should be in the custody of the Assistant Audit Officer/Supervisor and shall be accessible to every Auditor in the section wishing to find out a reference on a subject. It should be handed over to the successor along with other papers. The Dictionary of references may be submitted to the Branch Officer for inspection on 15<sup>th</sup> February and 16<sup>th</sup> August each year.

(e) The Assistant Audit Officer/Supervisors will send their Dictionary of references on 5<sup>th</sup> of each month to ITA section for consolidation of all general orders, ruling and decisions of the Comptroller and Auditor General of India and the Government of India, State Government or any other authority which do not find place in any code or manual.

ITA section will maintain a centralized Dictionary of references for the office as a whole on the basis of gist of orders/rulings communicated through the Dictionary of references of all sections.

(CAG's No. 1505-Admn.I/441-53 dated 17.08.1954)

#### **6.06 Assistant Audit Officer/Supervisor Reference Book**

Assistant Audit Officers/Supervisors are recommended to keep up reference books to record matter of interesting nature coming to their notice during the course of their official duties which will not find place on any code, manual or Dictionary of References.

#### **6.07 Note book of Assistant Audit Officer/Supervisors and Auditors**

A Note book in form-VII to this manual should be maintained by each Assistant Audit Officer/Supervisor/Auditor for recording therein points which they are to watch further on which action has to be taken later on. Whenever the Assistant Audit Officer/Supervisor comes across a reference which in his/her opinion is important but is not likely to go in any of the registers prescribed for the section, he/she should mark it "Note in AAO's/Supervisor's/Auditor's Note

Book". The following procedure should be observed in connection with the maintenance of the Note Book:

- (i) All entries in the Auditor's note book should be attested by the Assistant Audit Officer/Supervisor.
- (ii) The Auditor's note book should be reviewed by the Assistant Audit Officer/Supervisor and those of the Assistant Audit Officer/Supervisor by the Branch Officer on the 5<sup>th</sup> of every month, the date being entered in the sectional Calendar of Returns.
- (iii) The Assistant Audit Officer/Supervisor should satisfy himself/herself that the Auditor's Note Books are properly maintained and are up to date. He/She should record a certificate to that effect in the monthly report on the state of work.
- (iv) Whenever there is a change in incumbency of the Assistant Audit Officer/Supervisor/Auditor, the Note Books should be handed over to the successor.
- (v) The AAO's/Supervisor's Note Books should be maintained in addition to the reference book recommended vide paragraph 6.06 above.
- (vi) The Note Book shall be submitted on 5<sup>th</sup> of each month to the Assistant Audit Officer/Supervisor and 10<sup>th</sup> of each month to Branch Officer.

(Auditor General's No. 53- Admn-I/154-34, dated 24<sup>th</sup> January, 1935)

#### **6.08 Digest of Important and Interesting cases**

Items for inclusion in the category will materialize when any topic of general audit interest arises, such as the scope or interpretation of rules and interesting cases dealt within the section from a higher audit point of view. The interpretation of the statutory rules is a subject which requires some special training and it is desirable that the Auditors should be apprised of the line of reasoning on which particular decisions affecting the interpretation of rules is arrived at. When a wrong interpretation is in force for a considerably long period, it would be necessary to make out a case for revision of interpretation and keep a note for inclusion in the "Digest of Important and Interesting cases". The digest will be prepared by E.C.P.A Section to which each section will supply material every month by 5<sup>th</sup> of the month.

### **6.09 Suggestions for improvement in the procedure of Audit**

Similarly, where during the course of audit any procedural difficulties are experienced, suggestion for improvement in procedure should be invited from the staff members and scrutinized by the Branch Officers. They may be sent to A.G. Secretariat quarterly for examination and approval by the Accountant General in April, July, October and January each year.

### **6.10 Half yearly Bulletins**

In order to keep the staff of the office abreast with important circulars and the latest amendments in the rules and procedures etc. issued by the State Government (other than those included in CAG's quarterly bulletins) and various sections of the office, a half-yearly bulletin containing such important circulars/orders is issued in the form of a booklet to all sections/branches/Group Officer by ITA section as per instruction of the Headquarters Office. First Half-Yearly issue covering the period from 1<sup>st</sup> January to 30<sup>th</sup> June in August of the same year and so on. The material for incorporation in the bulletin is to be supplied by the control sections of different groups.

(No. 37 NGE-I/44-68 dated 09.01.1969)

### **6.11 Strict observance of the provisions of Manual of Office Procedure (MOP) and other manuals**

(a) Assistant Audit Officer/ Supervisor is responsible to see that the procedure prescribed in this as well as other manuals in the office is followed by the staff in the section and that no departure whatsoever is made without the orders of the competent authority as a special case.

(b) It must be clearly understood that "Convention" and/or "old practice" is no authority for departure from the prescribed procedure as laid down in the codes and manuals. If any such departure comes to the notice of the Branch Officer it should be brought to notice of Group Officer/ Accountant General through a note to confirm it to the practice followed or for immediate discontinuance of the unauthorized practice.

### **6.12 Maintenance of Manuals**

(a) Besides this manual there will be separate manuals dealing with the procedure in various branches and sections of the office. Each of these manuals should specify which Assistant Audit

Officer/ Supervisor is responsible for keeping it up to date. The Assistant Audit Officer/ Supervisor Admin-I section will be responsible for keeping this manual up to date.

(b) Every letter containing orders affecting the procedure of the office should be marked for incorporation in office manuals, by the office through whom it passes and the section concerned should submit necessary proposals to the Accountant General through the Group Officer for issue of correction slips.

(c) The attested copies of the amendments approved by the Accountant General should be sent to Admin-I section which is made responsible for its maintenance and to keep it corrected up to date.

(d) The auditor who puts up an amendment to the existing heading or insertion of a new heading should also simultaneously put up correction to the table of contents.

#### **6.13 Posting of corrections to codes and Manuals**

The following rules in the interest of neatness and practical convenience should be observed in posting of correction slips.

(i) Orders or portion of orders cancelled should be cancelled in red ink, with a note in bracket of the No. and date of the correcting orders. The cancelling order should not be pasted in the manual.

(ii) Other small corrections should be similarly made in manuscript without pasting in the correction slips.

(iii) Longer additions should be pasted in as neatly a manner as possible. The first two or three words of the additions should be written in red ink and the number quoted.

(iv) Correction slips which are pasted should be pasted on to the inner margin of the book next to the binding.

#### **6.14 Advance copies of corrections to codes etc.**

(a) Advance copies of corrections to codes and manuals issued by the Government of India and the Comptroller and Auditor General should on receipt be transmitted to financial attest Audit Group (FAAG) and Report Section in respect of correction slip relating to codes and manuals of those sections and all other cases to Admin-I.

(b) Advance copies of corrections to financial codes and manuals issued by the State Government will similarly be received by the section concerned. The receiving section should scrutinize it and take such immediate action as may be necessary including the distribution of copies to such other sections and should have them.

(c) Advance copies of correction when distributed to the section should be circulated among the assistant for information and kept loose by the Assistant Audit Officer/ Supervisor until printed copies are available.

#### **6.15 Calls for papers by the Officers**

Whenever calls for papers and reference or queries are made by any officer, the Assistant Audit Officer/ Supervisor should satisfy himself/herself that the calls are attended to as early as possible. It should be seen in case the calls cannot be complied, the reasons there for may be put up to the officer through the Branch Officer.

#### **6.16 Procedure for production of unpublished official documents in the court of law**

The law relating to the production of unpublished official records as evidence in the courts is contained in sections 123, 124 and 162 of Indian Evidence Act, 1872 (Act I of 1972). The following procedure regulates the cases governed by section 124 of Indian Evidence Act, 1972.

(1) In case in which it is decided either by the Head of the Departmental rules, custody of documents, that document is privileged only under section 124 and not under section 123, the officer summoned will himself/herself claim the privilege in Form-II where the document is a communication made to him/her or direct the subordinate officer to whom the communication was made to do so.

(2) In a case in which on receiving a summons, or a report from a summoned subordinate officer, the Head of the Department decides that the document is not privileged under section 123 but is privileged under section 124 and is not a communication made to him/her but to some subordinate officer (who may not himself/herself have been summoned), the Head of the Department should direct the subordinate officer to whom the communication was made through the officer summoned) to claim privilege under section 124 in Form-II.

(3) Where the officer to whom a communication privileged under section 124 was made is different from the officer summoned (usually subordinate to the later), the officer summoned shall obtain the affidavit of the officer to whom the communication was made and submit the affidavit to the court when called upon to produce but should not handover them to the court unless the court direct him/her to do so. They should not be shown to the opposite party.

(4) Wherever in any case, the Head of the Department is doubtful whether privilege should be claimed properly under section 123 or section 124, it is advisable to make a claim under both the provisions, the Head of the Department making the affidavit in Form No. 1 and obtaining affidavit in Form-II from the public Officer to whom the communication was made in official confidence.

(CAG's letter No. 2102 Admn. I/603-55 dated 15.10.1955)

#### **6.17 Processing of requisition for production of documents in court of law**

When a Government is summoned by a Court of law to produce official documents for the purpose of giving evidence, the requisition should be dealt with as under:

Discussions, opinions, correspondence etc. which may or may not have a bearing on the accounts, all the requisitions for such documents should be dealt with by the Accountant General in accordance with the procedure laid down in the Annexure to Para 2.41.1 of MSO (Admn.) Vol.I.

Note: It is neither possible nor desirable to categories documents for production of which privilege is to be invariably claimed. It would normally be desirable to claim privilege for original notes, rough drafts/memos, copies etc. as these are not authoritative and might be misleading. However, each such case should be considered on merits and in the light of instructions contained in Para 9 to 11 of the Annexure to Para 2.41.1 of MSO (Admn.I) Vol I and decided.

(Para 2.41.1 of MSO (Admn.) Vol. I)

#### **6.18 Anonymous and Pseudonymous letters**

No action should be taken on any anonymous and pseudonymous letters received in this office. If any member of this office has got a genuine grievance, complaint or suggestions to make, it should come in proper form and through usual and proper channel.



(CVC Circular No. 07/11/2014 dated 25 November 2014)

**6.19 Handing over and taking over charge-Responsibilities of:**

(a) In the event of relief, either permanently or temporarily, on the section under his/her charge, a Branch Officer should draw a memorandum, setting out briefly the results of his/her special knowledge of the sections for information of the relieving officer. The memorandum should, inter alia, give the defects noticed in the working of the sections and the extent of areas and draw special attention of the relieving officer to cases which may require special attention. The officer taking over should examine the memorandum and with his/her remarks submit it to the Group Officer/Accountant General for their observation.

(b) When an Assistant Audit Officer/supervisor is relieved either permanently or temporarily from a sectional change, he/she should for the information and guidance of new incumbent draw similar memorandum inter alia, showing the state of work, extent of arrears in accounts/Audit/Review, the position of books in the section, important cases requiring special and constant watch etc. Special care should be taken to hand over the “Secret memoranda of audit and review” and “CAG’s Manual of Standing Orders (Audit)”. Any defects in working of the section should be specified with a statement of remedies applied or contemplated.

The relieving Assistant Audit Officer/Supervisor should examine and submit the memorandum to the Branch Officer in charge who will record his/her observations as he/she may consider necessary. The making over and taking over memoranda of each successive Assistant Audit Officer/Supervisor should be collected in a file and kept on record in the section.

Note: The Branch Officer, Assistant Audit Officers/Supervisor should prepare handing over notes in the prescribed Format NO. I and II respectively as detailed in Form No. X and XI.

(CAG’s circular No. 223-OLM/23-81, dated 06 April, 1984)

(c) Wherever a Sr. Auditor/auditor/Clerk/DEO makes over charge permanently or temporarily, another who takes over should give receipt for all the papers he/she receives over and show it to the Assistant Audit Officer/Supervisor who should not allow the relieved the Auditor/Sr.Auditor to leave the section until he/she hands over the files, letters etc and explains the position to his/her successor. The relieving Sr. Auditor/Auditor/Clerk/DEO should ascertain whether the work is up to date and in order that prompt action be taken, he/she should report at

once to his/her immediate superior any arrears or irregularities her/she may notice. The practice of taking away with him/her papers for disposal after an Auditor/Sr. Auditor/Clerk/DEO has handed over charge is objectionable. Any paper left undisposed of on the date of handing over should be made over and will be disposed of by the successor only.

## **6.20 Procedure for change of name by a Government Servant**

A Government servant wishing to adopt a new name or to effect any modification in his/her existing name should be asked to adopt the charge formally by a deed changing his/her name vide sample deed form given below. In order that the execution of the document may not be in doubt, it should be attested by two witnesses preferably those known to the Head of the Office in which the Government servant is serving. The execution of the deed should be followed by publication of the change in a prominent local news paper as well as Gazette of India, publication being undertaken by the Government servant at his/her own expense in both the cases. For the publication of the advertisement in the Gazette of India, the Government servant may be directed to approach the Manager of Publication, Government of India Publication Branch, New Delhi. After the above formalities have been complied with and a satisfactory evidence of identity and execution of the documents addressed by the Government servant, the adoption of the new name or change in the existing name should be recognized officially and entries in the Government records so far as may be necessary being amended accordingly. True copies of the relevant documents should be retained by the Head of the Office concerned.

### **Deed Changing Surname**

By this deed, I the undersigned ABC (New name) lately called A.C. (old name) employed in (designation of the post held by the Govt. servant at the time) at ..... (place where employed in the ministry/Department or the Government of India) do hereby:

(1) For and on behalf of myself and my wife and children and remoter issue wholly renounce, relinquish and abandon the use of my former surname of C (only) and in place thereof do from the date hereof the surname of B.C and so that I and my wife and children and remoter issue may hereafter be called, known and distinguished not by my former surname of 'C' (only) but my assumed surname of B.

(2) For the purpose of evidence such my determination declare that I shall at all times hereafter in all records, deeds and writings, dealings and transactions in private as well as in public and upon all occasion whatsoever use and sign the name of B.C. as my surname in place of and in substitution for former surname 'C' (only)

(3) Expressly authorize and request all persons at all times here after to designate and address me and my wife and children and remoter issue by such assumed surname of B.C accordingly.

In witness whereof I have hereto subsisted my former and adopted names of A.C and A.B.C. and affixed my seal.

This.....day of.....

Signed, sealed and

Delivered by the above names

A.C

A.B.C. formerly A.C. in the presence of (b) A.B.C.

[Govt. of India, Ministry of Home Affairs, Memo No. 60/274/48-Estt. Dated 3<sup>rd</sup> Noveber, 1948, copy received with Auditor General's Endt. No. 753-NGE II 69-48 II, dated 27<sup>th</sup> December, 1948]

## **6.21 Rules for the display of National flag of India**

(a) Normally the flag should be flown only on important Government building such as High Courts, Secretariats, Commissioner's offices, Collectorates, Jails and offices of District Boards and Municipal corporations/ committees. It should also be flown on residences of the Ministers (both union and states), Chief Commissioners. The President and the Governors have special flags on their own and they will continue to fly these flags on their residences.

(b) On special occasions like Independence Day celebrations, National week, 26<sup>th</sup> January, 15<sup>th</sup> August as well as on any other particular days of national rejoicing, the use of the flag will be unrestricted.

(c) The Assistant Audit Officer/Supervisor (General Section) should see that the instructions are followed regarding hoisting of the flag on the office building.

[Govt. of India, Ministry of Home Affairs, letter No. 41/5/48 public, dated 14 June 1948 received with Auditor General's Endt. No. 2319-Admn./17-48 dated 10<sup>th</sup> July 1948]

## **6.22 Telephone/ Trunk call Register**

A register in the prescribed proforma called Telephone Trunk call Register which has been standardized by the Govt. of India should be maintained by each officer and each call booked by the officer should be promptly noted in that register.

[CAG's letter No. 842.Admn.-I/70-60, dated 19<sup>th</sup> March, 1960]

## **6.23 Inspection of Sr. Auditor's/ Auditor's Seats**

It is necessary that the Assistant Audit Officer/Supervisor in charge of the section should personally checkup at periodical intervals, say every week, the tables, drawers, almirah and racks etc. of the assistants under his/her charge with a view to ascertaining that important papers are not lying unattended to and that vouchers, letters and other papers are kept neatly and methodically, bundles of vouchers should be particularly examined to see that audit work is up to date and that unaudited vouchers are not lost sight of. It will not be necessary to check the tables of every auditor simultaneously but the rotation should be so arranged that each Auditor's/ Sr. Auditor's table/ racks come for inspection within a month. A report of such a check may be submitted on every Monday to the Branch Officer.

## **6.24 Office orders and circulars**

Office orders governing the work in the office and covering matters of office discipline etc. are issued from time to time. Important orders on office discipline, introducing changes in existing procedure or practice, relating to the process of audit and accounting based on circular letters received from the Comptroller and Auditor General, as also those involving policy matters of administration etc. are issued over the signatures of the Accountant General by the controlling sections dealing with those subjects.

Following sections will, however, be responsible for issue of office orders on the subjects mentioned against them:-

- (a) Administration section

In respect of all matters relating to Administration and Establishment, and all matters relating to RTI.

- (b) General Section

In respect of all matters relating to upkeep of office building, procedure of receipt and dispatch, copying work, library, old record, arrangement for office security, stationery etc.

(c) Bill Section (Administration-II)

In respect of all matters relating to disbursement of pay and allowances, various types of advances, bonus, claims, income-tax deductions (TDS), etc.

(d) OAD

In respect of all matters regarding conduct of local audit of respective sectors.

(e) FAAG

In respect of Appropriation and Finance Audit and all matters pertaining to FAAG section and CAPs & preparation of State Finance Report.

(f) Revenue Audit Wing

In respect of all matters regarding local audit of revenue receipts.

(g) Commercial Audit Wing

In respect of all matters relating to audit of commercial undertakings.

(h) Internal Test Audit Section

In respect of all matters relating to Internal Test Audit and inspection of the office by Principal Director (Inspection).

(i) Hindi Cell

In respect of all matters regarding use of Rajbhasha.

## **6.25 Distribution and upkeep of copies of office orders**

Copies of office orders issued by various sections as stated in previous paragraph should be distributed to various sections. Each section on receipt of an office order should circulate it among the members of the staff and obtain the initials in token of their having noted the orders. The Assistant Audit Officer/ Supervisor should then place such office order in a special guard file, "office orders" kept for the purpose. Whenever any Assistant Audit Officer/ Supervisor comes across any office order which has either become obsolete or requires some alteration,

proposals to the effect may be submitted to the Accountant General for orders through proper channel.

At the end of each year, the office order file should be reviewed by the Assistant Audit Officer/ Supervisor and time barred office orders and those office orders which have been manualised should be mended out after obtaining the orders of the Branch Officer. Simultaneously a list of office orders carried out should be placed on the file. The office order file of Library as also those of originating sections should be preserved permanently.

## **Section-B-Duties**

### **6.26 General duties of Assistant Audit Officer/ Supervisor**

(a) The Assistant Audit Officer/ Supervisor is responsible for the work of his/her section and is expected to see to the regular, up to date and efficient discharge of it and to take such steps may be necessary in consultation with his/her Branch Officer to avoid or dispose of the arrears. He/she is required to see that the system and discipline are maintained and that work is at all times fairly distributed to each member being efficiently trained and fully occupied. He/she should bring to notice any tendency to redundancy or duplication of work and in cases of absence of auditors or presence of work he/she should make proper arrangements for prompt disposal of the business of making redistribution.

(b) The Assistant Audit Officer/ Supervisor should see that the code and regulations are correctly interpreted and applied strictly and adhered to. On no account should any departure from any prescribed procedure in this or other section manuals be authorized without the express orders of the superior authority. Where he/she finds that the procedure in existence is not in accordance with codes or manuals he/she must report the fact to the Group Officer with recommendation either that sanctioned procedure be altered or that the existing practice be changed to conform with orders. He/she must regard it as an extremely important part of his/her functions to keep the Group Officer informed in written notes as to existing deviations from sanctioned procedure of codes and manuals.

(c) He/she is responsible for seeing that no delay occurs in the disposal of any documents, that all returns due from the section are rendered by dates, any information required from another office or section for their completion is called for in good time and that facts in all figured

returns, statements and draft letters or references are correctly stated. In particular, he/she is personally responsible for the punctual submission of various registered accounts, broadsheets, arrear lists and other documents required to be submitted periodically.

(d) He/she should take every opportunity of explaining the principles which underlie the various rules and of discussing with his/her subordinates those cases in which he/she over rules their submissions or amends their drafts in material respects. He/she should also encourage them to consult him/her freely in all cases of doubts. He/she should remember that mistakes committed by Auditors reflect on the efficiency of the section under his/her supervision.

(e) He/she is also required to see that furniture and records of the section are arranged in the most convenient way, that strictest economy is observed in the use of forms and stationery and that records not in current use are sent to the old record room in accordance with the rules. He/she should arrange with the General Section to get dirty furniture polished and broken articles replaced.

(f) He/she is expected to be conversant with the various other rules and orders in which duties are imposed on him/her.

(g) It is highly important that he/she should see that the monthly reports of arrear submitted to the Accountant General are quite complete and no item is omitted.

(h) Every Assistant Audit Officer/ Supervisor on each Friday preceding the first and third Monday of the month before leaving office see that everything is in order in his/her section. He/she should occasionally turn out the contents of every drawer box or other receptacles in his/her section and make it sure that no official paper is unnecessarily detained and that nothing is left without disposal. He/she should also ensure that private papers are not allowed to be accumulated in the section. He/she is further to see that each shelf, rack is left in a tidy state and that every register and other records are neatly packed and placed at proper places. The result of such examination may be noted in a separate register and put up to the Branch Officer on first and third Monday.

(i) Except where by rules an Assistant Audit Officer/ Supervisor or an Auditor is made personally responsible, no work of the section should go to the Branch Officer, except through

the Assistant Audit Officer/ Supervisor of the section and no work should go to higher authorities except through the Branch Officer.

#### **6.27 Duties to be entrusted to the Auditors/ Sr. Auditors**

Auditors and Sr. Auditors have been entrusted various types of duties depending upon the nature of work/ Audit dealt with by various group of Sections as C.A.P., O.A.D., Revenue Audit, Commercial Audit, FAAG, Internal Test Audit and so on. The details of the duties to be performed have been enumerated in the chapters dealing with audit in these sections as also in various Manuals of the groups.

#### **6.28 Duties to be entrusted to the clerks**

(a) It has been decided that in addition to the typing which any clerk may be called upon to perform at any time, clerks employed in various sections should normally be entrusted with the duties shown below:-

1. FAAG Sections

- (a) Diarizing, Indexing, referencing and filing
- (b) Preparing of Weekly Reports (of bills, letters outstanding)
- (c) Sending old cases and records etc. to old records
- (d) Receiving inwards documents and issuing outward cases
- (e) Maintenance of sectional Library.

2. Outside Audit/ Revenue Audit/ Commercial Audit sections

As in sub-items (a) to (c) and (e) of item 1 above, copying of audit notes.

3. Routine work in Administration, Bill (Admn.), Record, Library, Stationery, Receipt & Dispatch, General Section etc.

(b) Duties to be entrusted to D.E.O.

As in Para 6.28(a) above.



## **6.29 Duties to be entrusted to Multi Tasking Staff**

[erstwhile group 'D' post of Peon, Daftary, Jamadar, Junior Gestetner Operator, Farash, Chowkidar, Safaiwala, Mali etc.]

The duties of Multi Tasking Staff would broadly include:-

- (a) Physical maintenance of records of the section
- (b) General cleanliness and upkeep of the section/unit
- (c) Carrying of files and other papers within the building
- (d) Photocopying, sending Fax etc.
- (e) Other non-clerical work in the section/unit
- (f) Assisting in routine office work like diary, dispatch etc. including on computer
- (g) Delivering of dak (outside the building)
- (h) Watch and ward duties
- (i) Opening and closing of rooms
- (j) Cleaning of rooms
- (k) Dusting of furniture etc.
- (l) Cleaning of building, fixtures etc.
- (m) Work related to his/her ITI qualifications, if it exists.
- (n) Driving of vehicles, if in possession of valid driving licence.
- (o) Upkeep of parks, lawns, potted plants etc.
- (p) Any other work assigned by the superior authority.

Note: The above list of duties is only illustrative and not exhaustive. Ministries/Departments may add to the list, duties of similar nature ordinarily performed by officials at this level.

(DOP & T O.M. No. AB-14017/6/2009-Estt. Dated 30.04.2010)

### **6.30 Duties of the caretaker**

The Caretaker will be attached to the General Section and work under the control of Branch Officer (General Section). The duties and responsibilities of the caretaker are detailed below:

- (i) Ordinarily the caretaker will be on duty from 8.30 A.M to 12.30 P.M and 2.00 P.M to 7.00 P.M daily. He should be available in office premises at night to deal with all emergencies (including theft and fire). On Saturdays/Sundays and holidays he should attend office in the morning to supervise the cleaning of office.
- (ii) He should supervise the opening and locking of doors and windows and the switching off electric lights, fans, air conditioners and centralized air-conditioning system in the room every morning and evening as also the tidying up of rooms, furniture, storing of water, cleaning of lavatories, cleaning of water coolers etc.
- (iii) He is also responsible to ensure that the sweepers, farashes, the chowkidars and security guards do their duties properly.
- (iv) He should see that the garden is maintained properly.
- (v) He is responsible to ensure that the fire extinguishing apparatus is in proper working order and is always ready for use and that the firefighting buckets are always filled with sand. It is his responsibility to see that effective arrangement exist for the prevention of fire.
- (vi) He should see that the electric lights, fans, air conditioners, centralized air-conditioning system are not allowed to be working unnecessary and they are switched off after the office is closed for the day.
- (vii) He should see that the office is kept clean and tidy.
- (viii) He is also responsible to ensure that no unauthorized person is allowed to enter the office premises and has any access to the record rooms and records of the office.
- (ix) He should keep a watch on the movements of all articles in the office and ensure that no article is removed out of office without a proper authority and a gate pass.

(x) He is also responsible to ensure that the furniture and the fixtures in the building are intact and where replacements are necessary, prompt report is made to the Branch Officer/General Section.

(xi) He is responsible to see that the keys of the building are kept safely and no one opens any room or removes anything without his knowledge and permission.

### **6.31 Use of IT Resources**

(a) The concerned section in-charge should ensure that the systems installed in their respective sections are password protected and it is changed on regular basis.

(b) The concerned section in-charge should ensure that no other antivirus of software programme is installed other than installed by AMS/ITSS in their system. The antivirus software should be updated on regular basis.

(c) All sections in-charge must ensure the physical safety of IT assets installed/issued to their respective sections.

(d) All the important data are to be stored and kept in the external hard-disk for security of data.

(e) Pen drive/CD/DVD or other external device may be scanned before use in the system.

(f) If having Wi-Fi connection then it must be secured so that one can connect their personal device to it.

(g) All the computers must be protected under Administrator User by AMS and respective sections can use only Guest User.

(Circular No. AMS/F-38/STR/1 dated 11.05.2015)

### **6.32 Precautions by sections**

All the Branch Officers/section in-charge should ensure that all the windows in the respective sections and adjoining corridors, if any, are closed at the end of the office hours daily so that no damage to the records or false ceiling occurs. Further, the same may also be ensured during office hours in case of heavy rain/storm. Any lapses, if found, in this regard will be viewed seriously.

(O/o AG (Audit), CG, Notice Admn/GS dated 31/5/2011)



## ANNEXURE-I

(Referred to in Para-2.21 (c) and Para-5.75 (d))

### FIRE SAFETY MEASURES

#### A. Precautions against fire

The officers and staff of the office are requested to be aware of the following fire safety measures to take care of any emergency. The building of our office is fully equipped with modern firefighting equipment provided by CPWD as well as Administration. Fire safety measures consist of intelligent addressable fire alarms and fire fighting system. As per the fire norms, a provision of refugee area has also been made in the fifth floor of 'B' block. Water/ABC type cylinders are fitted in the officers' chambers, sections and corridors of each floor. Officers and staff are requested to be aware of the locations personally and in case the fire safety gadgets are not found in their respective work place, kindly contact the Sr. Audit Officer (General Section)/Sr. Audit officer (Welfare). In order to tackle any emergency due to fire, the following instructions may please be followed:

#### DOs

1. Please, alert other colleagues and use the fire alarm.
2. Please, check whether the fire extinguishers are placed in your room/hall or not.
3. Please, be aware of the procedure for using the water/AC cylinder, (Detailed instructions are given on the cylinder itself.)
4. Please, call the caretaker.
5. Please, call the fire service on 101.
6. Please, put off the main Electrical switch.
7. Please, leave your room/hall immediately through the stair.
8. Please, inform Sr. Audit Office (General section)/Sr. Audit Officer (Welfare)/Caretaker, if any unclaimed packets lying in room/hall/corridors.
9. Please, switch off all electrical points while leaving your room as a matter of routine.

#### DON'Ts

1. Please, do not use lift.
2. Please, do not keep papers/files and other materials near the electrical switches or sockets.

3. Please, do not try to repair the switches and sockets yourself.
4. Please, do not wait to collect your possessions in emergency situations.
5. Please, never hide yourself in any room or in a cupboard.
6. Please, do not smoke and light match box inside the office premises.

**B. Measures to be adopted when fire breaks out.**

In case fire break out during the closed hours of the office, the following measures should be adopted :

- (i) Guards/Chowkidars on duty should at once assemble together and take immediate steps to put out the fire
- (ii) Telephone message should also be sent to the nearest “Fire Brigade station” and to the “City Superintendent of Police”/nearest police station. Special messengers should be sent to the Accountant General and Dy. Accountant General, Branch Officer (General section), Sr. Audit Officer (Welfare) and caretaker.

(Authority : Accountant General’s orders dated 27.03.2012 and O.O. No. Welfare and Estate/09 dated 28.03.2012)

**(c) Instructions regarding Disaster Management Plan**

Natural calamities are the main cause for disasters as their potential to cause damage to human life and property is very high. The probability of occurrence of natural disasters like earthquake, drought, flood, cyclone, hail eg. storm, avalanche, land slide, fire etc. are based on the geographical and seasonal factors affecting the location in which the office is located. These disasters could trigger fire hazards, diseases and cause damages to essential support systems. In addition, negligence in using electrical appliances and installations, security lapses, terrorist attacks etc. could also end up in a disaster and may affect the following aspects:

- Damages to the building
- Loss of human life
- Loss of records, files and other assets
- Loss of critical IT data relating to the office

The following actions are to be taken to handle such situations effectively.

1. Setting up of a Disaster Management Committee (DMC)
2. Assess the probability of occurrence of a disaster and formulate safety norms.

3. Establishing a 'Trigger' mechanism to perceive and respond quickly to a disaster situation to minimize the impact.

4. Handling of disaster situation effectively to bring in normalcy and to continue the official business.

**1. Setting up of a Disaster Management Committee (DMC)**

In order to face the situation arising out of any disaster like flood, earthquakes, fire etc. Head of the Department (HOD) should constitute a four five members committee headed by the Group Officer in charge of Administration, preferably including Branch Officers in-charge of General Section, Secretary to Accountant General, Welfare Officer etc. This committee is responsible for co-ordinating with other Govt. agencies dealing with disaster management for identifying preventive measures, for a particular disaster and for handling emergency situations. DMC will ensure installation of proper emergency management system (EMS) for the office by covering the following areas:

- (i) Installation of suitable warning and security system
- (ii) Maintenance of uninterrupted communication
- (iii) Create awareness among the staff about DMP, preparedness. Dos and DON'T's during emergencies and relief measures.
- (iv) Publishing contact addresses and telephone numbers of responsible authorities namely, fire department, police, District Collector Commissioner, Meteorological department, Hospitals etc.
- (v) Conduct periodical inspections or safety audit to check the readiness of EMS.
- (vi) Conducting mock exercises to ensure automatic activation of EMS in case of emergency.

As per Accountant General's order dated 22.09.15 followed by O.O. E & W/F-95/2015-16/O.O.50 dated 05.10.15 the committee has been constituted as follows:

- (1) Group Officer (Admn.) President
- (2) Secretary to AG (Audit)
- (3) Sr. AO/AO, Admn.I (Audit)
- (4) Sr. AO/AO, GS (Audit)
- (5) Sr. AO/AO, GS (A & E)
- (6) AAO, E & W (Audit)

## **2. Risk assessment for the probability of occurrence of disasters and formulation of safety norms**

The DMC is responsible for ascertaining the risks that are prone to the office, its properties and employees due to any disaster by writing to various departments of the Central or State Governments who are competent to do such assessment. Accordingly, preventive measures should be taken generally. IAAD officers are highly vulnerable to fire as it accumulates and stores huge quantity of government records. Therefore, an office specific fire safety norms should be prepared and circulated among the employees and officers.

## **3. Establishing a “Trigger mechanism**

The primary objective of the “Trigger” mechanism is to perceived and to respond to an emergency by undertaking immediate rescue or relief operation. This mechanism envisages a quick response on receiving signals of a disaster happening or likely to happen from various sources such as newspapers, television, radio, police, security personnel, NGOs etc. The warning messages should be quickly verified for its authenticity and actions suitable for handling such type of emergency should be activated. Therefore, DMC under the guidance of HOD should evolve a proper “trigger” mechanism and design disaster specific follow up action based on the following guidelines:

- I Identity the disasters that are prone to the locality and install suitable signal or warning mechanism to alert the employees.
- II Security staff and caretakers could be designated as ‘trigger’ points and should be authorized to use public address systems, fire alarms, sirens etc. to alert the staff and Officers.
- III Security and housekeeping staff and caretakers of the office are to be instructed to be vigilant to perceive any emergency and report to the members of DMC to activate the EMS.

## **4. Handling of disaster situation to bring in normalcy quickly:**

Disaster specific preventive and remedial measures are to be planned well in advance and the same should be widely published for creating awareness among all employees and officers. All activities required for the mitigation process are quickly to be activated by DMC simultaneously without loss of time and the management of the event is visible on the ground. To ensure proper and quick handling, the following actions are to be taken:

1. List disaster specific remedial actions and specify job description and responsibility to staff and officers of different levels.
2. Quickly mobilize the trained security staff and volunteers to handle emergencies once the “warning or signal” is on. Evacuate employees and officers quickly from the office premises without any delay.



3. Involve other government agencies Viz. Fire department, Police, District Collector/Municipality, Commissioner, Hospitals etc. for emergency handling without any delay.
4. Develop alternative contingency plans to back up.
5. Keep first aid kit ready in the welfare section.
6. Devise continuity plans ready for quickly restoring normalcy.

[CAG's letter No. 131-Estates/22-2004, dated 22-09-2004]

(d) Guidelines for formulating safety norms

IA&AD offices are generally prone to localized hazards due to fire, electric shock, water contamination, collapsing, thefts etc. CPWD is primarily responsible for installation of firefighting installations, water tanks, run-off systems and electrical facilities in the Government buildings. In private buildings, such systems are provided by the owner of the premises or by the office itself. Head of the Department should ensure installation of proper EMS suitable for handling localized disasters that would safeguard human life and office properties. Disaster management committee of each office should formulate safety norms to handle different types of disasters based on the following guidelines:

- (a) Prepare 'Dos' and 'DON'Ts' to handle emergency situations.
- (b) Create awareness among the employees on the procedure for using firefighting gadgets and other safety devices by giving wide publicity through circulars, signboards, notices etc.
- (c) EMS such as firefighting equipment, sirens, sensors, security systems etc. provided in the buildings should be adequate and properly maintained.
- (f) Proper co-ordination should be maintained with fire department, police and hospital of the local area.
- (g) The structural strength of the office building should be assessed by CPWD or other experts periodically to assess the risk of collapsing of the building.
- (h) Preventive measures should be taken against collapse electrical shock, fire etc. based on the vintage of the building electrical wirings and fittings.
- (i) In case of offices located in the seismic zones and flood affected area, the indication or warning signals if any, given by the Metrological Department or any other agency are to be taken seriously and 'trigger' mechanism should act.
- (j) Working networks of similar nodal agencies may be identified for quick implementation of the rescue programme.

(k) For safe guarding, microfilming could be considered for achieving permanent records that are very important.

(l) For IT infrastructure, any one of the internationally accepted best practices for DMP could be adopted in addition to the BCP guidelines given in “Information” system security Handbook for IA & AD.

These guidelines are illustrative and not exhaustive. Therefore, other relevant factors, if any, specific to the office may be taken into consideration while formulating the safety norms. DMC should conduct safety audit once in a quarter and take corrective action if needed. HOD should monitor DMP through Calendar of Returns.

(CAG’s letter No. 131-Estates/22-2004, dated 22.09.2004)

## ANNEXURE –II

### Referred to in Para-4.58 (a)

#### **The object of Inspection and the position of the Director of Inspection vis-à-vis The Head of the Office**

1. The Inspection of the Audit and Accounts office in India through the Director of Inspection not only enables the Comptroller and Auditor General to judge whether his ultimate responsibility for the efficiency of the offices under his control is adequately discharged but also enables the Accountant General to ascertain whether his/her primary responsibility for the efficient working of the office/department of which he/she is the head, is being properly and consistently fulfilled. In the circumstances, an inspection by the Director of Inspection should be looked upon not as an inquisition but as a means of helping the Accountant General in controlling his/her office more efficiently and he/she should be glad to take advantage of it to overcome various short coming prevailing in his/her office.

2. The purpose of the Director of Inspection and the Accountant General is the same, namely, the most efficient working of the office of the Accountant General and the Indian Audit and Accounts Department as a whole. Therefore, to enable the Director of Inspection to discharge his/her function in an effective and constructive manner the heads of the offices should feel no antagonism to the Director of Inspection be he/she is supposed to be co-operative and helpful to the process of inspection. At the same time it should be the regular practice of the Director of Inspection to consult the Accountant General or the Head of the office both as regards the particular branches of work to be inspected and the order in which the inspection of each to be taken up. While the Accountant General is at liberty to suggest to the Director of Inspection any particular account or process of accounting or audit which the former would like to get examined or any class of charges deserving of particular attention or points of suspected weakness, to which he/she himself/herself would like the inspection to be first and most vigorously directed, it should be remembered that his/her privilege should be most sparingly used. Accountants General have been given their own test audit sections and it is primarily the duty of these sections to undertake such special investigations as the Accountant General. For this purpose each Accountant General should keep notes of points which in his/her opinion should be referred to the Director of Inspection during his/her visit. The decision, however, as to when and to what extent the points mentioned by the Accountant General should be examined would rest with the Director of Inspection.

#### **3. Supply of records to the Director of Inspection**

Expeditious supply of documents, registers and other records to the Director of Inspection for his/her examination is of utmost importance for the efficient working of the Director of Inspection and for completing the inspection according to the planned programme. The Heads of offices should therefore made adequate arrangement to supply the documents

required by the Director of Inspection without loss of time and not later than 24 hours from the time they are asked for. The records will be obtained by the Inspection Accountant by issuing requisition therefore to the sections concerned or by personal contact with the Assistant Audit Officer/Supervisor of the section. If the records etc. cannot in any case be supplied promptly, orders of the Sr. Deputy Accountant General (Admn.) should be taken to supply them after a specified interval and Director of Inspection should be informed of the fact and the reasons therefore.

#### **4. Disposal of Objection**

While the Inspection is in progress nor formal inspection notes containing objections, criticisms and observations need be issued by the Head of the Office. The various points arising out of the inspection should be settled as far as possible on the spot by the personal discussions at appropriate levels. Any serious irregularities such as defalcation capable negligence etc. should ab-initio be brought to the notice of the Accountant General for immediate action. The normal procedure will however be as follows.

The Inspection Accountant will, during the course of his scrutiny of the various documents take notice of the points, arising out of the scrutiny and discuss them with the Assistant Audit Officer/Supervisor of the section concerned to ensure the correctness of the facts. The rough memo or a collective summary in respect of the same type of irregularity pertaining to different sections, as may be convenient should then be shown to the Branch Officer concerned and the points discussed with him/her. The result of the discussion will then be incorporated in the memorandum which will be initialed both by Branch Officer and Inspection Accountant. Wherever the Branch Officer does not agree with the points raised in the rough memo, he/she will indicate his/her views against the item concerned. This memo or the summary will then be submitted by the Inspection Accountant to the Director of Inspection who will bring the points to the Sr. Dy. Accountant General and settle them by discussion with him/her or Accountant General as may be necessary. If the Director notices any point in the course of his/her own scrutiny he/she will discuss them similarly at appropriate level. Where any further action is necessary, the results of the discussions will be recorded then and thereby the Sr. Dy. Accountant General/Accountant General who will arrange for the issue of necessary orders for the rectification of the defects or implementation of the decision, under intimation of the Director of Inspection.

#### **5. The form and contents of the Inspection Report.**

(a) Generally speaking, the Director of Inspection as representative of the Comptroller and Auditor General should be able to settle nearly all the points raised during the course of Inspection. Only a few important points where the differences could not be settled on the spot or which cannot be settled finally without the orders of the Comptroller and Auditor General should be included in the Inspection Report. Minor cases where no malafides or deliberate intention to

circumvent procedure are involved need not be included in the Inspection Report, nor cases where remedial measures have been taken to prevent the recurrence of such irregularities in future. The Accountant General, has however, to report to the Comptroller and Auditor General every serious case of failure of audit vide Para 1.23 of Chapter-I of CAG's Manual of Standing Orders (Administration) Vol. I. This will naturally include those points brought to the notice of the Director of Inspection.

(b) In drafting Inspection Reports, a reproduction in extense of the rule transgressed is not necessary and should be avoided as far as possible. A reference to the relevant rule will be sufficient and only the nature and extent of transgression need be mentioned. The Inspection Report should not also be burdened with illustrative examples and must be conclusive and exactly to the point.

(c) The Inspection Report will also contain an overall picture of the state of affairs of the office in a nutshell in the form of general remarks. These should indicate the general impression which are Director of Inspection has formed as a result of his/her inspection of the efficiency, accuracy, punctuality etc. of the work of the office inspected and should give a summary of any really important matters of special problems, the consideration of which has been initiated and which are still outstanding and are intended:

(i) to give the Comptroller and Auditor General a correct appreciation of the state and efficiency of work of different departments of the office.

(ii) to call the attention of the responsible authorities by a simple and compelling process to matters of consequence while they are still current and before they have recorded into past.

(d) The draft Inspection Report will be discussed by the Director of Inspection with the Head of the Office before closing the inspection. A table of contents should be added to the Report.

## **6. Issue and disposal of Inspection Report.**

After finalizing the Inspection Report the Director of Inspection will have it typed and sent to the Head of the Office inspected within seven days of the completion of inspection. For copies of the report will be prepared of which two copies will be sent to the Head of the office inspected, one copy to the office of the Comptroller and Auditor General and the other will be retained by the Director of Inspection for further action him/her.

On receipt of the Inspection Report from the Director of Inspection, the Accountant General will consider the points afresh with the reference to the available records and documents and one copy of the report with replies arranged to juxtaposition should be returned to the Director of Inspection within fifteen days of the receipt of the report. The Director of Inspection will settle by direct correspondence with the Accountant General all such points as do not involve any question of major policy or an important decision of a general nature.

7. In case of points involving major policy which cannot be settled without the orders of the Comptroller and Auditor General should be referred to the Office of the Comptroller and Auditor General by the Director of Inspection in the form of a memo for decision. In the later case, a reference may be made to the Comptroller and Auditor General for consideration and issue of suitable instructions where necessary, even though there is agreement between the Director of Inspection and the Accountant General of the office inspected. The reference so made, should also contain the views of the Head of the office inspected and if it is desirable that instead of only quoting the number of Para, a copy of the para should also be enclosed. On receipt of the reference in the Office of the Comptroller and Auditor General the matter will be examined and the decision reached will be communicated to the Accountant General and the Director of Inspection.

As soon as the Inspection Report is received in the Office of the Comptroller and Auditor General, the same will be submitted to the Addl. Dy. Comptroller and Auditor General (Head quarter) who will bring to the notice of the Comptroller and Auditor General such matters as he/she consider may deem necessary. The Administration Section will also examine the Inspection Report expeditiously and obtain orders of the Addl. Dy. Comptroller and Auditor General (Headquarters) on point requiring further action from Headquarters.

## **8. General**

(i) It should be recognized as one of the first duties of the Director of Inspection to report to the Comptroller and Auditor General separately and immediately anything really serious or really important which comes to light in the course of his/her inspection. Obviously, it would be incorrect to wait to include anything of this kind in formally compiled reports. Such interim reports are to be shown in the first instance to the Accountant General who will be at liberty to add any comments of his/her own that he/she wishes to make.

(ii) The Director of Inspection will also send to the Headquarter office periodically a digest of all points, of general importance noticed during his/her inspection of the various offices. These will be examined in the office of the Comptroller and Auditor General with a view to consider whether any general instructions to all the Accountant General and Comptrollers are necessary.

[Addl. Dy. C7AG (H)'s No. 65- Admn. I/707/54 dated 15<sup>th</sup> January, 1965]

## **ANNEXURE-III**

**(Referred to in para-5.04(b)(i))**

### **(Receipt and processing of Court summons and Court cases)**

1. The Court summons/ court cases sent by the General Section should be received by the Confidential Cell immediately.
2. Confidential Cell will review the case and provide photocopy of the case/ summons to the concerned section to whom the case is related and obtain the relevant information for preparation of draft reply.
3. In case more than one section are involved, photocopy of the Court summons/ Court case will be provided to that section(s) and required information etc. will be obtained from that section(s).
4. The section(s) to which the Court summons/ Court case pertains will be responsible for preparing and providing relevant information etc. to Confidential Cell in time, as fixed by the Confidential Cell to facilitate Confidential Cell to prepare draft reply.
5. Confidential Cell will prepare draft reply on the basis of information/ matters provided by the section(s) and submit it to the Accountant General for approval.
6. After approval of the Accountant General, the final reply will be got typed on green papers (Two sets) and handed over to the Branch Officer in-charge of the section to whom the summons/case pertains for onward submission to the Court through Government Advocate nominated for the purpose.
7. If the information required for preparation of reply is related to more than one Branch Officer, in that case, Confidential Cell will obtain the orders of the Group Officer (adm.) towards nomination of one Branch Officer for the purpose of submitting the reply to the Court.
8. In case the Branch Officer incharge of the section to whom the case pertains is not available owing to any reason, it will be responsibility of the Branch Officer incharge of Confidential Cell to submit the reply to the Court.
9. Confidential Cell have to comply with the instructions in the summons on the due date.

**ANNEXURE-IV**

**(Referred to in Para 5.63)**

**(List of Records and the period of preservation thereof (Excluding shown in Annexure to Para-12.2 of Chapter XII of CAG's Manual of Standing Orders (Administration) VOL. I)**

<b>Item No.</b>	<b>Description of Records</b>	<b>No. of completed Account years for which to be preserved</b>
<b>1</b>	<b>2</b>	<b>3</b>
	<b>REGISTERS</b>	
1.	Review Registers (SY.3)	3 years
2.	Sectional Calendar of Returns (SY.264)	3 years
3.	Sectional distribution of codes etc. (SY.236)	3 years
4.	Sectional Attendance Register (SY.302)	3 years
5.	Sectional Acquittance rolls (SY.302)	1 year
6.	Transit Register of Records made over to Record Room (SY.307)	Permanent
7.	Register of Half Margins (S.Y.308)	3 years
8.	Transit register of papers from one section to other (S.Y.314)	3 years
9.	Transit register of Miscellaneous undiarised documents (SY.244)	3 years
10.	Transit Book of Half Margin (SY.253)	1 year
11.	Case Register (SY. 255)	Permanent
12.	Dictionary of References (SY.256)	Permanent
13.	Register of Casual leave (SY.257-B)	3 years
14.	Register of defalcation and losses	10 years
15.	Register of Progress Report of work (Daily, weekly & Monthly	3 years
16.	List of undisposed of cases (S.22)	3 years
17.	Diary of official and unofficial issues/receipts (SY.318-A)	20 yars
18.	Diary of official and un-official issues (ST.318)	5 years
19.	Register of Telegrams and express letters	3 years
20.	Adjustment Register (ATM.128)	5years
21.	Register of insufficient or otherwise irregular sanctions (ATM.121)	3 years
22.	Broadsheet of House building and Car Motor Cycle, Scooter (conveyance) advances.	35 years
23.	Sectional dead stock Register	5 years
24.	Write off Register (S.Y.265)	3 years
25.	Monthly Arrear Report	3 years
26.	Register of cases dealt with in ECPA/HAD	Permanent
27.	Register of points referred to ECPA/HAD	Permanent
28.	Register of record sanctions accorded in relaxation of Rules	5 years



29.	Register of delegations of financial powers	10 years
30.	Register of Govt. servants on Foreign service/Deputation	10 years
31.	Bill Register	4 years
32.	Register of invoices	5 years
33.	Register of permanent advances	4 years
34.	Register of properties and securities held	4 years

## II CORRESPONDENCE

1	File of office copies of departmental returns of revenue and expenditure	3 years
2.	Orders sanctioning transfer of charge being made at a outstation other than headquarters	1 year
3.	Miscellaneous and other unimportant correspondence e.g. Half Margin, Objection Memos etc.	1 year
4.	Personal Files of Govt. Servants in Admn. Section, confidential cell (need not be sent to old record section)	3 years
5.	Used Answer Books of Departmental Confirmatory Examination for Auditors (CAGs No. 1850-NGE-III/77-54 dated 27.07.1954)	Six months from the publication of result
6.	Used Answer Books of SAS (Preliminary) Examination	Six months from the publication of result or the SAS Examination whichever is later
7.	Used Answer Books Incentive Examination for Auditors	Six months from the declaration of the result of the examination
8.	Register of points for investigation by the Director of Inspection	Till the final disposal of points included therein.
9.	Register and correspondence relating to losses of Govt. money and defalcations.	5 years
10.	Correction slips to DA manual and cases formed in T.M.	10 years after manulisation or 20 years
11.	File containing papers/circulars on decisions of Govt. of India/CAG on points raised in clarification of F.Rs and Para's /Articles of codes.	20 years

## III ADMINISTRATION SECTION

1	Register of valuables (SY.240)	5 years
2.	Register of increments	5 years
3.	Disposal of surplus staff	20 years
4.	File regarding applications of appointment as Auditors/L.D Clerks,	3 years

	Stenographers	
5.	Register of application for appointment	3 years
6.	Register of Court attachments (S.130)	5 years
7.	Register of Travelling Allowance	3 years
8.	Register of advances (ATM 87)	2 years
9.	Register of names of men-debarred from Govt. Service	10 years
10.	Establishment Order Book	Permanent
11.	Contingencies Requisition Book (SY.313)	5 years
12.	Register of service Books	5 years
13.	Gradation list	Permanent
14.	Cancelled sub, vouchers relating to the office contingencies	1 year
15.	File and cases containing relating to :	
	(i) Pay, Appointment and Promotion etc. of permanent establishment of the office	Permanent
	(ii) Advances to the members of the office Establishment	10 years
	(iii) Affecting procedure of the office regarding retirement, training, promotion	25 years
	(iv) Examination, their results, procedure connected therewith :	15 years
	(a) Department Confirmatory test	15 years
	(b) SAS (preliminary) test for selection of candidates	30 years
	(c) SAS Examination, and result sheets and mark lists	35 years
	(v) Travelling Allowances	3 years
	(vi) Allowances other than Travelling Allowances	15 years
	(vii) Office contingencies	5 years
	(viii) Holidays lists	3 years
	(ix) Office and Residential accommodation	Permanent
	(x) Applications for grant of leave	1 year
16	Character Role of the office Establishment in the case of :	
	(i) Death	5 years after death or settlement of claims whichever is later
	(ii) Retirement	5 years
	(iii) Other cases	5 years
	(iv) Discharge	5 years
	(v) Resignation	5 years
17.	Service Books of members of Establishment	
	(a) Who dies while in service	5 years from the date of event
	(b) Who resigned or who were discharged without fault from service	3 years from the date of event
	(c) Who were discharged from service	10 years from the date of event
	(d) Who retired from service	To be attached to pension cases

18.	Stationery stock book Form IX of Central Stationery office rules	3 years
19.	Register of un-disbursed pay and allowances	10 years
<b>IV</b>	<b>Old Record</b>	
1.	Index of Records (SY.257)	Permanent
2.	Record Issue Register (S.21)	3 years
3.	Register of destruction of Records (SY.256-A)	3 years
<b>V</b>	<b>GENERAL SECTION</b>	
1.	Dispatch Register (S.32)	3 years
2.	Register of pre-audit Bills (Transit)	3 years
3.	Register of Telegrams and Express letters	3 years
4.	Register of Registered letters received	1 year
5.	Dispatch register of Books, Manuals, codes, corrections slips etc (S.254)	2 years
6.	General diary register of receipts (S.30)	20 years
7.	General dead stock Register	Permanent
8.	Postal Journals	3 years
9.	Peon Book (Local dak register	3 years
10.	Service Postage stamps registers/Frinking stamping Account Register	3years
11.	Stamp Indent Register	5 years
<b>(VI) FAAG SECTION</b>		
1.	Consolidated absentee statements	6 years
2.	Correspondence relating to postal Insurance Fund	3 years
3.	Correspondence relating to inter Departmental Receipts	3 years
4.	Invoices received from the central stamps stores, Nasik	3 years
5.	Audit objection memoranda	1 year or till the objection is settled 3 years
6.	Half margin Register	3 years
7.	Registers and correspondence relating to loss of Govt. money and defalcations	5 years
8.	Objection Books	5 years
9.	Six monthly O.B	5 years
10.	File containing miscellaneous correspondence with other Audit Officers, Treasury offices etc.	3 years
11.	Service Books ( including leave accounts with pension personal files)	3 years after death/retirement or the date of final sanction of pension whichever is later
12.	Personal files	-do-
13.	Invalid Pension	Till the youngest son/daughter attains majority or

		five years whichever is later.
14.	Family pensions	
15.	Other pensions	
<b>(VII) OAD (Works) and FAAG (Works)</b>		
1.	Register of selection of vouchers for arithmetical check (SY.194)	5 years
2.	Objection Books and adjustment Register (P.W. Transactions) (ATM-124)	5 years
3.	Register of serious irregularities	5 years
4.	Register of items outstanding for over six months	5 years
5.	Register of points for inspection	5 years
6.	Tour programmes of P.W. Division	5 years
7.	Files and cases containing papers relating to :	
	(i) Award statements for land requisition	5 years
	(ii) Sanctions regarding rent, sale, purchase and transfer of Gov. building	10 years
	(iii) Churches, cemeteries and compensations for sitting etc. erection, repairs and endowment to movement in Govt. cemeteries	Permanent
	(iv) Irrigation projects	Permanent
	(v) Electric installations in Govt. Buildings	Permanent
8.	Register of Inspections of P.W. Divisions	5 years
9	(i) Interpretations of files in codes, manuals etc. which have not been incorporated elsewhere.	7 years
	(ii) Orders which have been incorporated in the office manuals and codes	5 years
	(iii) Cases relating to abandonment of works which have been included in the appropriation reports.	6 years
	(iv) Routine cases	3 years
	Miscellaneous cases of no importance	3 years
<b>(VIII) OAD and RA</b>		
1.	Audit notes on the accounts of the audited annually	2 years after the final closure of the inspection report.
2.	Audit notes on the accounts of the institutions audited by outside Audit Department once in 2 years	-do-
3.	Audit notes on the accounts of the institutions audited by outside/audit department once in a 3 years.	-do-
4.	Local audit Notes on the accounts of the Annual Units of Revenue Audit	5 years from the end of the Financial year in which local audit report is first issued or till the settlement of all

		the Para's whichever is later
5.	Local Audit Reports of biannual uits of Revenue Audit.	6 years from the end of the financial year in which the local audit report is first issued or till the settlement of the para's whichever is later.
(IX) Report Section		
1.	Files and cases containing papers are connection with :	
	(a) Orders relating to preparation of Appropriation and Finance Accounts and Reports	20 years
	(b) Pledges given by the state govt. to the state legislative	Permanent
2.	Appropriation Accounts and the Audit reports of Central Govt. (Civil)	
	(a) Material files and other grants file	5 years after the PAC has examination the Report
	(b) One copy of the printed publication	Permanent
3.	Finance Accounts and Audit Reports of the Govt. of Chhattisgarh:	
	(a) Printed publication	Permanent
	(b) Material file and other papers	5 years after the accounts are examined by PAC
	(c) Copies of detailed statements of Capital Expenditure outside the Revenue Account during and the end of the year	Permanent
4	Appropriation Accounts and audit Reports thereon of the Govt. other than the Govt. of Chhattisgarh	5 years
5.	Finance Accounts and Audit Reports thereon of the Govt. other than the Govt. of Chhattisgarh	5 years

**Annexure –V**

**(Referred to in Para 5.80 of Manual)**

**1 ACCOUNTANT GENERAL**

Woolen carpet	1
Cotton Durry	1
Officer's table	1
Side Table	1
Chair un-armed	6
Easy Chair	1
Side Rack	1
Door Mat	1
Book case (revolving or glazed)	1
Foot rest	1
Sofa set	1

**2 Sr. Dy. ACCOUNTANT GENERAL/DY. ACCOUNTANT GENERAL**

Woolen carpet (Size 12'x9' )	1
Cotton Durry	1
Officer's table	1
Side Table	1
Chair armed	3
Chair un-armed	1
Door Mat	1
Side Rack	1
Book case (revolving or glazed)	1
Foot rest	1

**3 ASSISTANT ACCOUNTANT GENERAL/AUDIT OFFICERS**

Officer's table	1	(C & AG's letter No. 80-NGE-I/26- 65 dated 15.01.1965)
Side Table	1	
Side Rack	1	
Chair armed	2	
Chair un-armed	1	
Cotton durry	1	
Book case	1	

4 ASSISTANT AUDIT OFFICER

Table	1
AAO's side rack	2
Chair armed	2
Chair un-armed	1

5 Clerks/Stenographers

Clerk Table	1
Clerk chair	1
Side rack	1

6. Typists/DEOs

Table (Typist)	1
Clerk's chair	1

7 MULTITASKING STAFF (MTS)

Chair/Stool	1
-------------	---

**ANNEXURE-V (continued)**

**(Referred to in Para 5.80 of manual**

Scale of furniture at the Residence of officers

Sr. No.	Name of Articles	AG's Residence	Gourp officer's residence
1	Tables	2	2
2	Office/Visitor's chairs (Armed or un-armed)	4 inter changeable	3
3	Easy chairs	6	4
4	Centre Table	1	1
5	Table Lamp (without bulb)	2	1
6	Almirah (for confidential records)	1	1 (for Sr. DAG Admn. ) only
7	Racks (for books, files and stationery)	3	2
8	Telephone stand	2	1 (where Telephone provided)
9	Trays	2	1
10	Stool and bench	1 stool	2 stool

11	Waste paper basket (Plastic/Dustbin)	1	1
12	Room cooler with stand	2	1

Note: All the articles will be functional and non-ornamental. It must be observed and effort made to utilize the available items only

(Authority : Accountant General's Orders dated 28.12.2011)



**ANNEXURE VI**

**(Referred to in Paragraph 6.3)**

**Arrears in terms of mandays**

**INTERNAL Arrears**

Items of work	As on opening balance	Arrears accumulated during the month	Total	Clearance	Closing balance last day of the month
1	2	3	4	5	6
(i) Objection Books					
(ii) Inspection Reports					
(iii) Broadsheets					
(iv) Correspondence					
(v) Pension cases					
(vi) Review and Audit					
Total Mandays					

External Arrears

Items of work	As on opening balance	Arrears accumulated during the month	Total	Clearance	Closing balance last day of the month
1	2	3	4	5	6
(i) Item under objection					
(ii) Inspection Reports					
(iii) Miscellaneous					
Total Mandays					

Total arrears in terms of Mandays on last day of the month

(i) Internal:

(ii) External:

**FORM-I**

**(Referred to in Para-5.77 (i))**

**Register of dead stock**

Month and date of receipt and issue	From whom received	New articles	Remodelled articles	Old serviceable articles	Total	Articles condemned as unserviceable and taken to register in form-III	Net stock serviceable articles	Remarks (Reference to folio in register of purchase etc.)
1	2	3	4	5	6	7	8	9

**FORM-II**

**(Referred to in Para-5.77 (iv))**

**Classified Abstract of register of dead stock**

Date of supply or withdrawal	Name of the section	Table (AAO's) and code No.	Table (Auditors clerks) and code No.	Tea-pots or so on for each type or model and code No.	Remarks
1	2	3	4	5	6

**FORM-III**

**(Referred to in Para-5.77 (iii))**

**Register of Repairable and/or Unserviceable articles**

Sr. No.	Nature of furniture	No. of Articles Repairable	No. of Articles condemned	Balance	Reasons for condonations etc.	Other particulars such as method of disposal etc.	Initial of the Branch Office	Remarks (Reference to folio in register of purchase etc.)
1	2	3	4	5	6	7	8	9

**FORM-IV**

**(Referred to in Para-5.77 (ii))**

**Register of purchase and distribution of Furniture**

**Receipts**

Name of supplier	No. and date of Voucher	Amount ( )	No. of Articles received	Reference to folio of register of dead stock	Sr. No. allotted	Cost value or of article
1	2	3	4	5	6	7

**Issues**

Section or officer to whom issued	No. of articles issued	Signature of section in charge or AAO/GS	Reference to folio of Register of dead stock
8	9	10	11

**FORM-V**

**(Referred to in Para-5.83 (c))**

**Register of surplus stores for disposal**

Item No.	Particulars of stores	Quantity weight	Book value/original purchase value	Condition and of purchase	Mode of disposal (sale, public action, other-wise)	Remarks
1	2	3	4	5	6	7

**FORM-VI**

**(Referred to in Para-5.83 (d))**

**SALE ACCOUNT**

Item No.	Particular of store	Quantity weight	Name and full address of purchaser	Highest bid accepted	Highest bid rejected
1	2	3	4	5	6

Earnest money realized on spot	Date on which complete amount is realized and credited into Bank	Whether the articles were actually handed over on spot. If not the actual date of handing over the articles with quantities	Auctioneer's commission and acknowledgement for its payment	Remarks
7	8	9	10	11

**FORM-VII**

**(Referred to in Para-6.7**

**Assistant Audit Officer's/Auditors Note Book**

Reference order	to	Substance of orders	of	Instructions for guidance of AAO/Auditor	Remarks
1		2		3	4

**FORM-VIII**

**(Referred to in Para-5.38 (2)**

Register of correction slips to .....

Sl. No.	Particulars of correction slips and date	Date of receipt	Initial of the poster/librarian	Date of incorporation	Initial of poster/librarian	Remarks
1	2	3	4	5	6	7



**Form-IX**

**(Referred to in Para 5.38 (3))**

**Daily Progress report of Incorporation of correction to Manuals etc.**

Date	Opening balance		Received		Total		Disposed of		Closing balance		Books issued	Books received	Initials	
	Correction slip	Book	Correction slip	Book	Correction slip	Book	Correction slip	Book	Correction slip	Book			Librarian	AAO
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

FORM – X  
(FORMATE – I)

(Referred to in note below Para 6.19 (b))

Handing over Report of Branch Officer

(To be prepared in quadruplicate in respect of each section separately)

Handin over Report of Shri/Smt ..... Assistant Accountant General/Sr.  
Audit Officer/Audit Officer .....Section dated .....

1 (a) Name of Branch Officer .....

Handing Over .....

Taking over .....

(c) Event for Handing over .....

2. Name of the Group .....

3. Name of the controlling/coordination .....

4. Brief narration of the work attended to by the section .....

5. Position of staff                      AAO/Supervisor      Sr. Auditor/Auditor      DEOs/Clerk

(i) Sanctioned strength .....

(ii) Man in position .....

(iii) Shortage of any .....

(iv) Action taken to fill up the shortage .....

FORM XI  
(FORMATE –II)

Handing over Report of Assistant Audit Officer/Supervisor

(Referred to in Note below Para 6.19 (b))

(To be prepared in triplicate)

Handin over Report of Shri/Smt ..... Assistant Audit Officer/Supervisor  
.....Section dated .....

1 (a) Name of Assistant Audit Officer/Supervisor .....

Handing Over .....

Taking over .....

(c) Event for Handing over .....

2. Name of the Group .....

3. Name of the controlling/co-ordination section .....

4. Brief narration of the work attended to by the section .....

.....

.....

5. Position of staff

Particulars	Sr. Auditors/Auditor	DEOs/Clerk
(i) Sanctioned strength		
(ii) Man in position		
(iii) Shortage, if any		
(iv) Action taken to fill up the shortage		

6. Comparative position of Arrears

(In terms of Mandays)

Particulars	At the time of taking over charge on ....		At the time of handing over a charge now		Increase (+)		Decrease (-)		Reasons for increase with action taken and/or suggestions for over taking the arrears
	Internal	External	Internal	External	Internal	External	Internal	External	
(a) At Branch officer level									
(i) Reviews									
(ii) Any other item									
Total (a)									

(a) In the section : Items as per monthly quarterly Arrears report to be specified									
Total (b)									
Grand Total (a) and (b)									

Note : Detailed position of outstanding non receipt of utilization certificate etc. may be appended

#### 7. Internal Test Audit/Director of Inspection Reports pending position

Particulars	Year	Total No. of Para's	No. of para's pending for disposal	Suggestions for expeditious disposal of outstanding Para's
(a) Internal Test Audit Report				
(b) Director of Inspection's Reports				

8 Important letters/periodical adjustment/cases pending for disposal (together with action/suggestions, if any)

#### 9 Posting of old record and physical verification of dead stock

Particulars	Year up to which date	Year up to sent/done	Reasons for arrears and action taken so far
(a) Posting of consignment of old Records to old Record Section			
(b) Position of physical verification of dead stock (specific mention may be made of excess/shortage noticed and action taken thereof)			

#### 10 Books/Pamphlets/Files etc. handovers

(A list may be appended)

Note: specific mention may be made of M.S.O (Audit), M.S.O (Admn.)

Memo of secret instructions etc.

11. Valuables :
12. Locks/Keys Furniture etc.
13. Confidential papers. Cases (including a confidential note to the successor regarding quality of Auditors under his charge:
14. Calendar of Returns, Attendance Register, Monthly and Quarterly Arrear Reports, Register of good and Bad work Register of Valuables, Duty list etc.
15. Machines, Cycles, Typewriters, Calculators, duplicating machines, computers etc. if charge.
16. Any other items requiring special mention:
17. (Heavy pending in particular areas, action taken for missing books/files/keys, Machines etc. Sanctions of long period of currency. Cases of investigation by ECPA and/or field parties etc.)

Handed over/date

(Relieved Asstt. Audit Officer/Supervisor)

Submitted to Branch Officer:

Remarks of Branch Officer :

Remarks of Group Officer :

Taken over (Relieving Asstt. Audit Officer/Supervisor)