

PREFACE

This Manual of General Procedure has been compiled under the provisions of Manual of Standing Orders Vol.I (Para-II).

The first edition of the Manual was printed in 1941. Certain acts have been enacted and rules have been formed, amendment of existing rules have also taken place, in addition to issue of executive orders, since the last edition of this Manual. An attempt has been made to compile them together incorporating the relevant orders bringing it up to date. . The contents should be regarded as supplementary to those contained in various codes, manuals and orders issued by the Government of India & the Comptroller & Auditor General of India from time to time.

Nothing contained in this Manual may be held to supersede any standing rules and orders of the Government of India & the Comptroller & Auditor General with which it may be at variance. In all cases of doubts, reference should be made to the original rules and orders and this manual should not be regarded as possessing any authority superior to that of the original rules and orders. This manual is designed primarily as a local manual with an intention to use it, as a reference book, within this office and should not be quoted as authority, in any correspondence outside this office.

The responsibility of keeping this manual up to date rests with the concerned sections, to which the provisions relate. Errors, omissions and suggestions, for improvement shall be brought to the notice of Administration. Correction slips shall be incorporated as and when necessary.

All officers and members of the staff are [expected](#) to be conversant with the provisions of this manual.

Bhubaneswar

Dt:.....

Suparna Deb
Accountant General,
Orissa, Bhubaneswar.



FOR USE OF I.A & A.D. ONLY

INDIAN AUDIT AND ACCOUNTS DEPARTMENT

MANUAL OF GENERAL PROCEDURE

**ISSUED BY
ACCOUNTANT GENERAL (A & E),
ORISSA, BHUBANESWAR
2008**

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**Accountant General (A&E),
Orissa 2008.**

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CHAPTER-1 CONSTITUTION OF THE OFFICE

Brief History

On formation of a New Province of Bihar and Orissa with Capital at Patna in April 1912, following the reversal of Partition of Bengal, the Hdqrs of the Government was temporarily set up at Ranchi for want of accommodation at Patna. The Office of the Accountant General Bihar and Orissa started functioning at Ranchi from 20.5.1912. Mr.W.Alder, ICS assumed the charge as Accountant General of Bihar and Orissa.

On creation of a separate Province of Orissa, in April 1936, Orissa office was separated and new office under the charge of a Comptroller started functioning at Ranchi. Eventually, Orissa office was shifted to Bhubaneswar in the year 1956. Shri H.K.Maitra was the first Accountant General of Orissa at Bhubaneswar.

Office of the Accountant General, Orissa was reorganized into two units, each under an Accountant General, designated as Accountant General-I and Accountant General-II.

Consequent upon restructuring of the Indian Audit and Accounts Department with effect from 1.3.1984, office of the Accountant General was trifurcated into offices of the Accountant General (A&E), Accountant General (Audit-I) and Accountant General (Audit-II).

Shri V.Ramanathan was the first Accountant General (A&E), Orissa.

1.01 The Accountant General (Accounts and Entitlement) is entrusted with the following functions and responsibilities.

- i) Preparation of computerized monthly Civil Accounts for the State of Orissa
- ii) Preparation of monthly Appropriation Accounts and other Accounts based MIS Reports for the State of Orissa
- iii) Preparation of Annual Finance Accounts and Appropriation Accounts of the State
- iv) Providing information to Controller General of Accounts for inclusion in

Finance Accounts of the Union of India.

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- v) Maintenance of Provident Fund Accounts of State Government Employees and of All India Service Officers.
- vi) Authorization of Pension and other retirement benefits to the State Government Employees, All India Service Officers, Freedom Fighters High Court Judges etc., Public Representatives such as Members of Legislative Assembly and Parliament, Pensionary benefits to the employees of other State, Union Territories etc drawing their Pension in Orissa.
- vi) Maintenance of Broadsheets for House Building Advance and Motor Car Advance/Motor Cycle Advance of State Government Employees.
- vii) Settlement of Inter Governmental Transactions
- viii) Annual Review of the Working of Treasuries, Public Works and Forest Divisions
- ix) Maintenance of records in respect of Deputation/ Foreign Service, Leave Salary Contribution and intimation regarding realization of Foreign Service Contributions in respect of State Govt. Servants of Orissa.
- x) Authorization of Pay Slips to dignitaries-such as Governor, Ministers and High Court Judges
- xi) Maintenance of initial accounts of all transactions, General Provident Fund Accounts, Loan Accounts and authorization of Pensionary benefits to the retired staff belonging to the Offices of the Accountant General (A&E), Accountant General, C.W & R.A and Principal Accountant General (Civil Audit).
- xii) Rendering assistance to the State Government in preparation of Annual Budget.
- xiii) Inspection of Treasury Accounts.
- xiv) Control of the cadre of the Divisional Accountants

1.02 In order to discharge the above functions, this Office has six functional Groups namely, Accountant General's, Administration, Pension, Funds, Accounts, and Public Works Accounts. All the Groups, except Accountant General's, are

functioning each under the charge of a Group Officer having overall supervision of the Accountant General.

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1.03 The details of the functions entrusted to each group are as under:-

Name of the Group	Functions entrusted
i) Accountant General's	The Group headed by Accountant General consists of the following sections – Appropriation Accounts, Book, Budget, IAD, O&M, A.G.Sectt.
ii) Administration	All matters entrusted with administration and establishment. The Group consists of the following sections viz., Admn.I, Admn.II, Vigilance Cell, OE including Cash Branch, Record, Training and Exam Cell, Hindi Cell, EDP Cell, Welfare Cell, Public Information Cell, including Pay and Accounts Office,
iii) Pension	All matters relating to authorization of various pensionary benefits to the pensioners. The Group consists of the following sections viz. Pension Miscellaneous sections, Pension Monitoring Sections, Pension Reporting Sections, Pension Accounting Sections, Foreign Service Sections, Pension Adalat Section, Pension EDP, Pension Revision Cell, and Pension Library.

In addition, information regarding pension functions are hosted on the A.G's Website i.e. agorissa @ nic. in through which information is disseminated about process to be followed for easy settlement of pension cases as well as the list of pension cases finalized during the month.

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iv) Funds

After introduction of computerized system of maintenance of Provident Fund Accounts, the Group consists of the following sections viz., EDP Cells, Accounting Sections dealing with Final Payment and Correspondences, Provident Fund Assistant Cell, Coordination Section, Schedule Transmitting Sections, Supporting Cells, Peripatetic Party.

Subscribers to the General Provident Fund in the State of Orissa can know the status of their cases with Interactive Voice Response System (IVRS) installed in this office since January 2005.

v) Accounts

Pursuant to decision based on the XIX Conference of the Accountants General in 1996, the computerized Voucher Level Compilation of State Accounts was introduced in phased manner from 1999-2000. The Group consists of the following sections-viz., Treasury Miscellaneous, Long Term Sections (Treasury Sections), Accounting Sections, Forest Compilation Sections, State Adjusting Accounts, Deposit, Central Adjusting Account, Certification of Accounts Cell, Treasury Inspection Parties, Account Current, VLC Sections, Current Record Cell.

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- vi) Public Works For the Public Works Accounts, a separate Branch Office functions at Puri headed by a Group Officer. Under his/her supervision, compilation of the Public Works Accounts of the State Government, Maintenance of Provident Fund Accounts of the Forest Department and controls the cadre of Divisional Accountants. The Branch Office consists of the following sections viz., Works Miscellaneous, Works Miscellaneous Establishment, VLC, Provident Fund Section including EDP.

1.04 Duties of Secretary to the Accountant General

He assists Accountant General in exercise of his functions and will attend to the following duties:

He will attend the visitors calling on Accountant General and make detailed investigation in connection with entitlement cases, under the direction of Accountant General. Works out detailed data in connection with correspondences, which is personally handled by Accountant General. He will assist Accountant General for review of work and examination of arrear reports of different branches. He investigates and works out important new proposals initiated by or referred to Accountant General and collects information from various sections required by C & A G etc., at short notice. He conducts surprise inspections of sections and gets reports on bottleneck in work and generally acts as a multipurpose officer on behalf Accountant General. (Based on letter No. 2090-GE.II/19-69 dated 08.11.1969 and OOB-1293 dated 21.10.1970). In addition, he deals with the complaints, grievances, representations etc. addressed to the Accountant General, agenda and minutes of the meeting with Governor, Chief Minister, Chief Secretary & Finance Secretary to Government of Orisa and C & A G etc. He deals with the correspondences with the various Associations of officers and staff. He maintains casual leave accounts of Group 'A' officers. He also maintains benevolent Fund and Library relating to non-technical books, magazines, and newspapers.

CHAPTER-1

1.05 Welfare Officer-

The Welfare Officer will work for the Officers and Staff of Accounts and Entitlement Office. He is assisted by Welfare Assistant for performance of assigned duties as under:-

- 1 Giving personal hearing to individual members regarding their difficulties or grievances.
- 2 Assisting the staff requiring Medical Attention
- 3 Matters relating to CGHS
- 4 House keeping functions
- 5 Recreational, Cultural and community activities.
- 6 Liasion with other agencies
- 7 Any other work assigned by the Accountant General

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OFFICE DISCIPLINE

2.01 Office Hours –

The Office observes five days a week with effect from 3rd June 1985.

The normal timings of the Office including the Branch Office at Puri are from 9.30 AM to 6.00 PM with a lunch break from 1.30 PM to 2.00 PM.

The Group 'D' staff and Staff Car Driver are to attend office half an hour earlier before the normal office timings.

The Sweepers are to attend the office one and a half hour before the normal office timings.

The Chowkidars are to attend office as per their allotment of duty.

Besides, above the Officers and Staff are required to attend office in holidays in the exigencies of Public Service.

2.02 Attendance Register –

Each section/cell shall maintain an Attendance Register in the form S.Y. 318 which should show the names of the Official in order of their seniority and they should be serially numbered. Every Official shall put his initial against his name in the Attendance Register.

The Sectional head should close the Attendance Register at 9.40 AM and submit it to the Branch Officer after marking a circle in red ink against the names of those officials who are not present by 9.35 AM. The latecomers may sign the attendance register indicating the time of arrival in the room of Branch Officer with his permission. The grace of five minutes is intended to provide for accidental delays and no one should intentionally take advantage of it and it will be at discretion of the Branch Officer on the report of Sectional head to treat as late in respect of any one who habitually takes the five minutes grace allowed.

The Branch Officers should ensure that all the Attendance Registers of the sections under his control reach them well in time. The Branch Officer can

also put a cross mark in the cage not signed by the Sectional Head unless.any

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application for leave is attached with the attendance register. If an official does not come to office by 10.30 AM he should be marked absent by him. For smooth administration and better control over Group 'D' staff, the control and administration of Group 'D' staff has been decentralized and their services are placed at the disposal of Group Controlling Sections. The Controlling Sections of the Group will mark attendance of the Group 'D' staff and maintain their leave account, etc.

2.03 Forfeiture of Casual Leave for late attendance.-

The late attendance of an official upto an hour shall be condoned by the Sectional Head/Branch Officer on two occasions in a month which is due to unavoidable reasons like illness in the family and factors beyond his control. However, half-day casual leave shall be debited to the casual leave account of such official for each further late attendance. In case, such a course of action does not ensure punctual attendance of such officials, suitable disciplinary action shall be initiated against him.

The power of condonation rests with the Sectional Head in respect of staff up to Senior Accountants and with the Branch Offices in respect of Sectional Heads.

An official shall attend office by 1.30 PM if, he avails half a day's casual leave in the forenoon. Officials availing half-a-day's casual leave in the afternoon shall not leave office before 1.30 PM

In case of official, who having exhausted his casual leave, attends office late up to one hour at a time for unavoidable reasons, his late attendance may be condoned on not more than two occasions in a month. If, however, he attends office late on subsequent occasions in a month, disciplinary action shall be initiated against him.

(G.I, MHA OM No. 60/17/64-Estt (A) dated 4.8.1965 received with Hdqrs letter No. 1940-NGE.I/194-65 dated 11.8.1965.

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An official returning from regular leave shall report for duty in the forenoon of the working day immediately following the day on which the leave expires.

An official shall not leave office early on any pretext. If such official leaves office earlier than the closing hours without proper permission, he shall be treated in the same manner as late attendance and in such cases, half day's casual leave shall be debited to his casual leave account on each such occasion.

No official shall be permitted to attend office late or leave early on the ground of his community or religion alone.

On the last working day of the month, each sectional head will complete the abstract in the attendance register relating to late attendance and forfeiture of casual leave on that account for the month. The casual leave register shall contain both the ordinary casual leave availed of by the officials and number of days debited on account of his late attendance during the month.

The casual leave register shall be submitted to the Branch Officer by 5th of the following month. The Attendance Register and Casual Leave Register shall be under the personal custody of the Sectional Heads.

2.04 Tidiness of office rooms-

Files, Registers or papers should not be kept on the floor. They should be placed in the space provided for them. Waste papers should be placed in the receptacles provided for them and not strewn about the floor.

Every official should tidy up his desk before he leaves office.

2.05 Taking Papers Home-

Office Files, Vouchers, Registers, etc should not be taken outside office except with proper permission of the Group officer.

2.06 Regulation of entry into office-

All Officers and Staff are required to show their identity card to the security staff at the entrance gate. Staff members attending office on holidays or attending office earlier by one hour or leaving office late on working days shall obtain prior permission of the Branch Officer. Such officers shall sign in the register available with the Chowkidar for the purpose.

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The admission of outsiders into the office is generally prohibited. However, outsiders desirous of entering into office on official business or for private purpose should be directed to see the receptionist, who shall make necessary arrangement for the same.

The employees of the Accounts Cooperative Credit Society Ltd., Bhubaneswar and employees of the Post office in Office building will also be issued identity card by the office with a validity period of six months. They should be renewed from time to time under the stamp and seal of Branch Officer, Record.

The temporary passes will be issued to persons connected with maintenance and repair of office building. All transactions relating to supply to Departmental Canteen are to be conducted in the canteen.

2.07 Loss, Renewal and surrender of identity card/temporary passes-

i)	The holder of an identity card or photo pass is personally responsible for its safe custody. He shall report immediately about the loss of identity card or photo pass to the nearest police station. The police authorities shall be informed immediately in case the lost identity card/photo pass is found subsequently.
ii)	A penalty of Rs.5/- shall be imposed on the official for loss of the identity card on the first occasion and Rs.10/- for subsequent occasion. For temporary pass, penalty of Rs.1/- on first occasion and Rs.2/- for subsequent occasion shall be imposed. The photograph charges shall be borne by the concerned official/

	person for issue of a duplicate identity card.
ii)	<p>Renewal –</p> <p>The identity cards should be renewed after expiry of a period of three years from the date of issue. The official concerned shall pay the photograph charges if the identity card is found to be mutilated, damaged before the expiry period.</p>

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iii)	Surrender-] The identity cards/temporary passes shall be surrendered on occurrence of any of the events listed below:-
a)	Retirement
b)	Transfer from this office
c)	Suspension from this office
d)	Discharge from service and resignation

The issue, surrender, and renewal of the identity cart/temporary passes shall be dealt with by Record Branch.

2.08 Forwarding applications for posts outside the Department

The applications meant for outside posts should be submitted to Administration-I Section of the Office through the Group Controlling Officers, complete in all respects with a copy of the advertisement, 20 clear days in advance of the last date of submission of the application for onward transmission to the proper authority. It is the candidates responsibility to obtain the requisite forms etc. and submit the same well in advance for transmission to the concerned outside office.

Permanent government servants while applying for any posts in public sector undertakings or Autonomous Bodies shall submit an undertaking in the following form along with their applications.

"In the event of my selection, I undertake to abide by the terms and conditions laid down in G.I.M.H. OM. No.70/62/62-Estts(A) dt.22.1.66. Further, I undertake to pay the leave salary and pension contribution in case foreign employer does not agree for its payment on their behalf and no request for waiver will be entertained"

Submission of application direct to various organisation without the same being routed through the official channel and appearing at the competitive

examination and attending interviews without prior permission will render the candidate liable for disciplinary action.

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However, the request of these employees who seek permission for appearing in the written test/interview for posts for which they had applied for, prior to their appointment in this office and give a declaration to that effect while joining this office may be considered subject to administrative convenience.

In this connection instruction issued in Government of India, Cabinet Secretariat Department of Personnel and Administrative Reforms OM No.11012/100/75-Ests(A) dt:18/10/75 may be referred to which envisage that applications for other posts should not be forwarded when disciplinary proceedings against a government servant is contemplated, whether for a major or minor penalty. When the conduct of a government servant is under investigation and the investigation has reached a stage at which a prima facie case made out but formal charge sheet is yet to be issued, the application of such government servant should not be forwarded. Thus where the disciplinary cases are actually pending the question of forwarding application does not arise.

When the conduct of a government servant is under investigation (by the Central Bureau of Investigation or by the Controlling Department) but the investigation has not reached the stage when a prima facie case can be made out, the application of such government servant may be forwarded together with brief comments on the nature of allegation and it should also be made clear that in the event of actual selection he would not be released for taking up the appointment, if the investigation has been completed and disciplinary proceedings have already been commenced or are likely to be initiated shortly.

2.09 Forwarding of application to the UPSC from candidates serving under Government

It has been decided that persons already in Government service who wish to appear at a competitive examination conducted by the UPSC or wish to apply

for a post recruitment to which is proposed to be made by selection through the UPSC may submit their completed application in the prescribed printed forms direct to the

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commission. They should however, immediately inform the Head of their office/department giving details of the examination/post for which they have applied,

requesting to communicate his permission to the commission directly. In case the Head of Office/Department considers it necessary to withhold the requisite permission, he should inform the commission within 30 days of the closing date for the receipt of the application. In case no such communication is received from the Head of Office/Department, it shall be presumed by the commission that there is no objection on the part of the employing department to the candidature of the Government employees in question to be considered by the Commission.

Note: The application of Government servants forwarded to the State Public Service Commission/ Staff Selection Commission are not to be counted against the limit of four opportunities in a year.

2.10 Personal representation to the Accountant General

Officials, who wish to make a personal representation to the Accountant General will obtain permission to do so from the section-in-charge of his section. The Section-in-charge will verify all facts referred to in the representation and record his own opinion. He will then submit the case to the Branch Officer/Group Officer in-charge of the section concerned who will similarly record their opinion and send papers to the Accountant General through the Secretary.

2.11 Permission not necessary for seeking redress in Courts of Law of grievances arising out of their employment or conditions of service

In supersession of orders contained in M.H.A., Office Memorandum No.25/52/52-Ests., dated the 11th October, 1952 (not reproduced) on the above subject, the following instructions are issued:-

- i) Government servants seeking redress of their grievances arising out of their employment or conditions of service should, in their own interest and

also consistent with official propriety and discipline, first exhaust the normal official channels of redress before they take the issue to a Court of Law.

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Where, however, permission to sue Government in a Court of Law for the redress of such grievances is asked for by any Government servant either before exhausting the normal official channels of redress or after exhausting them, he may be informed that such permission is not necessary.

[G.I. M.H.A., O.M. No.25/3/59-Ests.(A), dated the 21st April, 1959 and O.M. No.25/29/63-Ests.(A), dated the 26th November, 1963

2.12 Petitions and Memorials –

The instructions for submission, receipts and transmission of petitions addressed to the President in respect of matters arising out of civil employment under the Government of India on the termination of such employment should be regulated as laid down in Swamy's Manual on Establishment & Administration

Whenever, in any matter connected with the service conditions, a government servant wishes to press a claim or to seek redress of grievances the proper course for him is to address his immediate official superior or the Head of his office or such other authority at the lowest level as is competent to deal with the matter. An appeal or representation to a higher authority must not be made unless the appropriate lower authority has already rejected the claim or refused relief or ignored or unduly delayed the disposal of the case. Representations to still higher authorities (e.g. those addressed to the President, the Government or the Ministers) must not be made unless all means of securing attention or redress from lower authorities have been exhausted through proper channel (i.e. Head of Office etc. concerned). There will be no objection at that stage, to an advance copy of the representation being sent direct.

The treatment by the higher authorities of advance copies of representations so received should be governed by the following general principles:-

- i) If the advance copy does not clearly show that all means of securing attention or redress from lower authorities have been duly tried and exhausted the representation should be ignored or rejected summarily on that ground, the

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reasons being communicated briefly to the government servant. If the government servant persists to prematurely addressing the higher authorities, suitable disciplinary action should be taken against him.

- ii) If the advance copy shows clearly that all appropriate lower authorities have been duly addressed and exhausted it should be examined to ascertain whether the facts as stated have some grounds for interference or further consideration appear prima facie, to exist. Where no such grounds appear, the representation may be ignored or summarily rejected, the reason being communicated briefly to the government servant.

Even where some grounds for interference or further consideration appear to exist, the appropriate lower authority should be asked within a reasonable time, to forward the original representation, with its reports and comments on the points urged. There is ordinarily no justification for the passing of any orders or any representations without their ascertaining the comments of the appropriate lower authority.

Some government servants are in the 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. their Ministers, Secretaries, Members of Parliament etc.). This is a most objectionable

practice, contrary to official propriety and subversive of good discipline and all government servants are expected scrupulously to avoid it.

- iii) All petitions, representations and Memorials addressed to the C & A.G should be sent through proper channel and no copies should be sent directly. Disciplinary action shall be taken against any one infringing these orders.
- iv) Government servants are advised not to send representation through their wives and relatives etc. to the Comptroller and Auditor General of India,

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as no notice is taken of such representation on service matters submitted by a relative of a government servant.

- v) Petitions and applications from members of the office to outside authorities should always be submitted in duplicate, one copy will be forwarded if Accountant General sees no objection and the other copy will be retained in

the personal file of the applicant to enable this office to see that petition or application has been forwarded to the outside authority.

- vi) Petitions to the President of India-

The petition (which includes a memorial, representation, letter or an application of the nature of the petition) should be legible, preferably in typed script or print. It should be duly signed by the petitioner in the official language of the Union or any of the Regional languages specified in the Eight Schedule of the Constitution. If the petition or enclosures are in regional language, a translated copy in English or Hindi should be submitted. The time limit for submission of petition is six months from the

date of communication of the order against which the petition is being submitted.

The petition should be complete in all respects duly supported by copy of the order complained against and copies of the orders, if any, passed by subordinate authorities. It should contain all material statements and arguments relied upon and not contain any disloyal, disrespectful or improper language. In case of review petition under CCS (CCA) Rules, it should mention how the review petition was disposed of. The petition should finally end with a specific prayer.

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The petition should be submitted to the Head of the Department who will forward the same through usual office channel to the Prescribed Authority, with a concise statement of facts materials to and all relevant papers and an expression of his opinion unless there are special reasons to the contrary.

In the following circumstances, a petition can be withheld by the Prescribed Authority –

- a) If the petitioner has not complied with any of the prescribed provisions
- b) If the petition is a representation against an order communicated to the petitioner more than six months before submission of the petition without valid reasons
- c) If the previous petition on the same subject has already been disposed of by the President and the present petition does not disclose any new facts or circumstances for reconsideration.
- d) If the petition is against the decision which is final by any law, statutory rule.

- e) If the petition for redress has not been made to the Authority competent to pass orders on such cases

The petitioner shall be intimated about withholding of the petition indicating reason thereof.

If the petition has been forwarded to the concerned authority, on receipt of final orders, the same shall be implemented or ensure necessary action by the competent authority.

A compliance report shall be submitted within three months of receipt of final orders to Hdqrs office.

- vii) Right to Information Act-

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The Right to Information Act,2005 enacted by Parliament provides for setting out the practical regime of right to Information for citizens to secure access to information under the control of Public Authorities, in order to promote transparency and accountability in the working of every public authority, constitution of a Central Information Commission and State Information Commission and for matters connected therewith or incidental thereto.

In pursuant to above Act, Hdqrs office in letter No. 541-LC/III-2005 dated 26.8.2005 has designated Principal Director (Staff) as Public Information Officer in Hdqrs Office and Group Officers in charge of Administration as Public Information Officer in field offices.

Accordingly, one Public Information Cell has been formed in the office to enable citizens to seek information under the RTI Act. The obligation under the Act is to disclose only the information available and it is not necessary to generate information for disclosure. As a general rule, internal noting should not be disclosed.

In respect of documents relating to office management can be made available for the prescribed cost. Information relating to budget details, details regarding welfare activities, recreation, details regarding tenders etc after conclusion of the contract, promotion, appointment, pay fixation, gradation list, roster details can be disclosed.

Information that are purely personal in nature, the disclosure of which has no relationship with any public activity or interest need not be disclosed in terms of section 8(1)(f) of the Act. In this category, the personal details of Govt. servants, their family, GPF balance, CRs etc should not be disclosed.

A request for obtaining information shall be accompanied by an application fee of Rs.10/- by way of cash against which proper receipt or by demand draft or bankers cheque payable to the Accounts Officer of the Office. Further, the following fees shall be charged for providing information-

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A-3 or A-4 size paper created or copied	Rs.2/- per page		
For larges size paper	Actual charge or cost price		
For samples or models	Actual cost or price		
For inspection of records	First hour	No fee	
	Each subsequent hour or fraction thereof	Rs.5/-	

2.13 Address of Office staff

The residential address of every member of the staff should be kept in the casual leave account of the section concerned. Any change of address should be promptly reported to the section-in-charge.

2.14 Intimation of disorderly conduct to higher authorities

It is the duty of every officer in charge of the Section to bring to the notice of the Accountant General immediately, any instance of disorderly conduct, irregular habit or insubordination on the part of any official in his section and as soon as the matter has been investigated to submit a full report through the Branch Officer and the Group Officer for the orders of the Accountant General.

2.15 Loitering and gossiping etc.

The practice of loitering about and talking in the corridors and verandahs is most objectionable and anyone found indulging in this practice without just reason will be punished. Officers in charge of the sections will be responsible for seeing that order is maintained in their sections.

2.16 Departmental proceedings against Government Servants

Departmental proceedings, if any, will be governed in accordance with provisions contained in CCS (Conduct) rules 1964 and CCS (CCA) rules, 1965.

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2.17 Procedure for submission of representations by Central Government employees to the Minority Commission

Representation by a Central Government employee to the Minorities Commission representing that he has been discriminated against in a matter pertaining to his service under the Government on account of his belonging to a minority community may be submitted through the Head of the Department/Head of Office. The Head of Department/Head of Office after adding his comments may forward the representation to the commission expeditiously. This procedure would enable the commission to consider the case in all its aspects before finalising their views in the matter.

The recourse to the above procedure may be had only after the available normal channels for redressal of grievances at all administrative levels have been exhausted by

the concerned government servant. If, however, a Head of Department/Head of Office receives a

representation from an employee who has not exhausted all available administrative remedies addressed to the Minorities Commission, the same may be forwarded to the Commission with his comments

CHAPTER –3
CONDUCT RULES

The Conduct and activities of an official is governed according to the provisions of the Central Civil Service (Conduct) Rules, 1964 as amended from time to time.

3.01. The Dos'sand Don'ts for the Officials-

DO's

- 1 Maintain absolute integrity at all times
- 2 Maintain absolute devotion to duty at all times
- 3 Those holding responsible posts-maintain independence and impartiality in discharging duties.
- 4 Maintain a responsible and decent standard of conduct in private life
- 5 Render prompt and courteous service to the public.
- 6 Observe proper decorum during lunch break
- 7 Report to the Superiors the fact of your arrest or conviction in a criminal court and the circumstances connected therewith as soon as it is possible to do so.
- 8 Keep away from demonstrations organized by political parties in the vicinity/neighbourhood of office
- 9 Maintain political neutrality
- 10 Manage private affairs in such a way to avoid habitual indebtedness and insolvency
- 11 Report the full facts of proceedings to the competent authority if any legal proceedings are instituted for recovery of any debt due from you or for adjudging you as an insolvent.
- 12 Act in accordance with Govt. Policies.
- 13 Observe courtesy and consideration to Members of Parliament and State Legislatures.
- 14 In performance of duties in good faith, communicate information to a person in accordance with the "Right to Information Act-2005" and the rules made thereunder

Don'ts

- 1 Do not make joint representations in matters of common interest.
- 2 Do not indulge in acts unbecomeing of a Govt. Servant
- 3 Do not be discourteous, dishonest and partial
- 4 Do not adopt dilatory tactics in your dealings with the public
- 5 Do not convey oral instruction to subordinates (if done for unavoidable reasons, confirm them in writing as soon as possible).
- 6 Do not practise untouchability.
- 7 Do not associate yourself with any banned Organisation.
- 8 Do not join any Association or demonstration whose objects for activities are prejudicial to the interest of the sovereignty and integrity of India, public order or morality.
- 9 Do not give expression to views on Indian or Foreign affairs, while visiting foreign contries.
- 10 Do not get involve in unauthorized communication of any official document or any part thereof or classified information to any Govt. servant or any other persons to whom you are not authorized to communicate such documents or classified information.
- 11 Do not join or support any illegal demonstration strike or gherao
- 12 Do not enter in to any private correspondence with foreign Embassies/Missions/High Commission.
- 13 Do not accept gift, lavish or frequent hospitality from any individual domestic or foreign, industrial or commercial firms, organizations etc. having official dealing with you.

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- 14 Do not accept any offer of cost of passage to foreign countries or hospitality by way of free board and lodging there, if such offers are from foreign firms contracting with Govt.
- 15 Do not accept invitations to you and members of your family for free inaugural flights offered by any Air Lines, domestic or foreign.
- 16 Do not give, take or abet giving or taking or dowry or demand any dowry directly or indirectly from the parents or guardian of a bride or bridegroom.
- 17 Do not engage yourself canvassing business of any insurance agency, commission agency, advertising agency owned or managed by the members of your family.
- 18 Do not lend to or borrow or deposit money as a member or agent, with any person, firm or private company with whom you are likely to have official dealings. Do not otherwise place yourself under pecuniary obligation with such person, firm or private company.
- 19 Do not approach your subordinates for standing surety for loans taking from private sources either by you or relations or friends.
- 20 Do not undertake private consultancy work.
- 21 Do not speculate in stock, share or other investment.
- 22 Do not purchase shares out of the quota reserved for friends and associates of Directors of Company.
- 23 Do not bid at any auction of property where such auction is arranged by your own officers.
- 24 Do not stay as guest with Foreign Diplomats or foreign nationals in India.
- 25 Do not invite any Foreign Diplomats to stay with you as your guest in India.
- 26 Do not accept or permit, your wife or dependents to accept passage money or free air transport from a Foreign Mission/Govt. or Organisation.
- 27 Do not bring any official matters pertaining to your service.

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- 28 Do not consume any intoxicating drinks or drugs while on duty and appear in public place in a state of intoxication.
- 29 Do not indulge in any act of sexual harassment of woman at her work place.
- 30 Do not employ children below 14 years of age.
- 31 Do not accept any award of monetary benefits instituted by private Trusts/Foundations etc.
- 32 Do not ask for or accept contributions to or otherwise associate yourself with raising of funds or other collections in cash or in kind in pursuance of any object whatsoever without previous sanction of the Competent Authority.
- 33 Do not propose or second the nomination of a candidate at an election or act as a polling agent.
- 34 Do not participate in the Indo-Foreign Cultural Organisations.
- 35 Do not participate in proselytism directly or indirectly.
- 36 Do not smoke and expectorate in office and public places.
- 37 Do not sublet, lease or otherwise allow occupation of Govt. accommodation allotted to you by any other person.
- 38 Do not retain the cancelled Govt accommodation beyond prescribed time limit.
- 39 Do not enter into plural marriage.

3.02 Guidelines and norms laid by Honourable Supreme Court to prevent Sexual Harassment of Working Women-

Having regard to the definition of 'Human Rights' in Section 2(d) of the Protection of Human Rights Act, 1993, Hon'ble Supreme Court had issued guidelines and norms to be observed to prevent sexual harassment of workingwomen (In case of Vishaka and others Vrs State of Rajasthan and others- JT 1997 (7) SC 384).

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In order to deter the commission of acts of sexual harassment and to provide the procedures for the resolution, settlement or prosecution of acts of sexual harassment, a Sexual Harassment Complaint Committee has been constituted in office to enable women employees of office for redressal of their grievances. The Branch Officer, Vigilance is the Secretary of the Committee.

Sexual Harassment includes such unwelcome sexually determined behaviour (whether directly or by implication) as –

a)	Physical contact and advances
b)	A demand or request for sexual favours
c)	Sexually coloured remarks
d)	Showing pornography
e)	Any other unwelcome physical, verbal or non verbal conduct of sexual nature.

Where the conduct amounts to misconduct in employment as defined by service rules, appropriate disciplinary action shall be initiated as deemed fit, by the disciplinary authority..

3.03 Petitions and Memorials –

3.03

Transactions by Government servant

i) Immovable: When a Government servant acquires, or disposes of any immovable property or through Power of Attorney, directly by lease, mortgage, purchase, sale, gift or otherwise either in his own name or in the name of any member of his family, he should give prior intimation to the prescribed authority regarding such transactions.

ii) Movables: Any transaction in movable property by the Government servant either in his own name or in the name of any member of his family should be reported to the prescribed authority within one month of such transaction, if the value of such property exceeds-

- a. Rs.15,000/- in the case of Group 'A'/Group 'B' Officers, or
- b. Rs.10,000/- in the case of Group 'C'/Group 'D' employees.

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In both the cases, if the transaction is with a person having official dealings with the employee, previous sanction of the prescribed authority is necessary.-rule 18 (2) & (3).

iii) Movable property includes:

- a. Jewellery.
- b. Insurance Policies, the annual premia of which exceeds Rs.10,000 or 1/6th of the total annual emoluments of the official (whichever is less).
- c. Shares, Securities and Debentures.
- d. Loans advanced or taken by such employees, whether secured or not.
- e. Motor cars, motor cycles and other means of conveyance, and
- f. Radios, television sets, radiograms and refrigerators.-

Explanation, rule 18

Note: In addition, if the total transactions in shares, securities, debentures, mutual funds, etc., during a calendar year exceed Rs.50,000 by a Group 'A'/B' officer and Rs.25,000 in the case of a Group 'C'/D' employee, intimation is to be sent to the prescribed authority.-rule 18 GID (27).

Prescribed authority: The Head of Department for Group 'A' and Group 'B' Officers, and Head of Office for others.-Explanation to rule 18 & GID (15)

iv) Transactions of family members: Transactions entered into by the family members of a Government servant out of their own funds (including stridhan, gifts, inheritance, etc.) in their own names, need not be reported to Government (such transactions do not attract Conduct rules).-
rule 18, GID (8), Para.2(ii)

v) Annual property returns, by 31st January: Group 'A' and Group 'B' Officers shall submit an annual return "as on 31st December" every

year giving full particulars of immovable property inherited/owned/acquired/ held by them on lease or mortgage either in their own name, or in any of their family member's name, or in any other person's name. If there is no change, in any year, it is enough if an entry "No change" or "same as last year" is made in the return.-

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- vi) **Transactions with foreigners or in property outside India:** Transaction in immovable property situated outside India and transaction in immovable property with any foreigner/foreign Government/foreign organization/ foreign concern require previous sanction of the prescribed authority whether the transaction is in the official's name or in any of his family member's name.
- vii) **Construction of house:** Construction of a house amounts to acquisition of immovable property for which intimation/sanction, is required. This is independent of sanction of Government loan. Same is the case where the expenditure incurred on repairs or minor construction work in respect of any house is estimated to exceed Rs.10,000.
- viii) **Punitive action:** Non-furnishing of returns in time or furnishing wrong information will be 'good and sufficient reason' for taking disciplinary action against an officer

3.04 Unauthorised absence from duty/over stayal of leave by employees

Timely action should be initiated against the employees who remain absent from duty unauthorisedly or overstay beyond the period of sanctioned leave without application for extension. Cases of unauthorized absence and overastayal of leave should not be routinely regularized by grant of leave. Each such case should be reviewed at the level of Accountant General and appropriate administrative/ disciplinary action should be taken in all cases of unauthorized absence and overastayal of leave, unless there are valid reasons. It has been instructed by Hqrs. Office that, except where leave is applied for on medical ground, leave should not be granted

for a continuous period exceeding 12 months. vide Circular No.33/NGE/2007 under letter No.431/NGE-Entt./10-2007 dated 18.10.2007

3.05 Enforcement of attachment Order.

It has been held by the Government of India that when an attachment order is to be enforced against any member of the staff, enquiry should be made with a view to ascertaining whether the financial position of the Government servant concerned

has reached a stage at which confidence in him must be diminished and if so, the question of taking up disciplinary action against him should be considered.

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3.06 Surety for another Govt. Servant.

It is always open to an administrative authority to take into account any orders of attachment of pay by a competent civil court which have not been enforced in view of section 60 of the code of civil procedure and to take recourse to rule 13 of the Central Civil Services (Classification, Control and Appeal) rules 1965.

Under rule 16(4) of the Government Servants Conduct rules taking loans from persons subject to official authority or influence is forbidden.

The Comptroller and Auditor General strongly disapproves of one employee standing surety for another except in the case of Co-operative Credit Societies managed by the staff and has observed that having indebtedness arising out of a government servant's standing surety for another is by itself an imprudent act not due to circumstances beyond his control.

3.07 Activities requiring permission/sanction

Prior permission/sanction of the Competent Authority is necessary-

- i) to join educational institutions or courses of studies for university degree,
(rule-3 G.I. Decision(4) CCS (Conduct) rule GIMHA OM No.130/54-Ests(A) dt:26.2.55)
- ii) to join Civil Defence Service,
(rule-3 G.I. Decision-(7) CCS (Conduct) rules GIMHA OM No.47/7/63-Ests(A) dt:23.5.1963)

- iii) to join as member of St. John Ambulance brigade,
(*rule-3 G.I. Decision-(8) CCS (Conduct) rules.*)
- iv) to join territorial Army, (*rule-3 G.I. Decision (10) CCS (Conduct) rules.*)
- v) to join home guard organisation,
(*rule-3 G.I. Decision(9) CCS (Conduct) rules GIMHA OM No.39021(i/79-Estt.(C), dt:7/9/1979)*)
- vi) to join foreign language classes conducted by Indo-Foreign Cultural organisations.
(*rule-5 G.I. Decision(14) of CCS (Conduct) rules GIMHA OM No.25/40/65-Estt.(A), dt:18/5/1966)*)
- vii) to own wholly or impart or conduct or participate in the editing or management of any newspaper or other periodical publication or electronic media
(*rule-8(1) & 15 of CCS (Conduct) rules.*)

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- viii) to give evidence in connection with any enquiry conducted by any person, committee or authority. (*rule-10(1)of CCS (Conduct) rules*)
- ix) to ask for or accept contributions to or otherwise associate himself in raising of any funds or other collections in cash or in kind in pursuance of any object whatsoever. (*rule-12 of CCS (Conduct) rules*)
- x) to accept gift from near relatives & personal friends when the value exceeds the prescribed limit.
(*rule-13(2) (3) (4) of CCS (Conduct) rules), G.I. Dept. Personnel & Training notification No.11013/4/93-Estt(A), dt:16.8.1996*)
- xi) to accept membership of book clubs run by foreign agencies.
(*rule-13 G.I. Decision(8) GICS Dept. of Personnel OM No.25/16/73-Estt(A) dt:3.7.1973*)
- xii) to receive any complimentary or valedictory address or accept any testimonial or attend any meeting or entertainment held in his honour or in the honour of the other Government servant. (*rule-14 of CCS (Conduct) rules*)

xiii). to engage directly or indirectly any trade or business or hold an elective office or canvass for a candidate for an elective office, in any body, or canvass in support of any business of insurance agency, commission agency etc., owned or managed by any member of his family.

(rule-15(1) of CCS (Conduct) rules)

xiv). to accept fee for work done for any private or public body or person.

(rule-15(4) of CCS (Conduct) rules)

xv) acceptance of part time lectureship/fellowship in an educational institution which is in the nature of a regular remunerative occupation and acceptance of part time employment by Government servant after office hour.

(rule-15 GID(2) & (3) GIMF OM No.F.10(94)-E.II(B)/58 dt:13.9.1958)

xvi) to enroll himself/herself as an advocate with the BAR Association (subject to the condition that the Government servant does not engage himself in the legal profession so long as he continues in Government service.

(rule-15 GID(12) G.I. Per & A.R. UO No.D.207/74-Estts(A), dt:15.1.1974)

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xvii) to accept remuneration for services rendered regularly to Co-operative Societies.

(rule-15 GID(4) GIMHA, AV No.126, dt:15/9/1960)

xviii) to undertake medical practice during spare time on purely charitable basis if registered as a practitioner in any system of medicine.

(rule-15 GID (9 & 13) GIMHA OM No.25/4/64-Ests(A) dt:29.2.1964.)

(GICS Dept. of Per. OM No.11013/3/77-Estt.(A), dt:22/3/1977)

xix) to enter into negotiations with private firms to secure commercial employment even while in service.

(rule-15 GID(10) GIMHA OM No.29/3/66-Ests(A) dt:8.2.1966)

xx) to acquire or dispose of any immovable property either directly or through Power of Attorney by lease, mortgage, purchase, sale, gift or otherwise either in his own name or in the name of any member of his family, if the above transaction is with a person having official dealings with the Government servant.

- (rule-18(2) & GID-28 G.I. Deptt of Personnel & Training OM No.11013/9/98-Estt(D), dt:29/12/1998)
- xxi)** to enter into transactions of movable property if its value exceeds prescribed limits & if the transaction is with a person having official dealings with the Government servant.
- (rule-18(3) GICS Dept. of Personnel & Training notification No.25/15/72 Ests(A) dt:16.7.1973, G.I Personnel & Training notification 11013/4/93-Estt(A), dt:16.8.1996)
- xxii)** for acquisition & disposal of immovable property outside India & transactions with foreigners etc. (rule-18(A) of CCS (Conduct) rules
- xxiii).** to have recourse to any court or to the press for the vindication of any official act which has been the subject matter of adverse criticism or an attack of a defamatory character.
(rule 19-(1) G.I. Dept. Personnel & Training notification No.11013/4/93 Estt.(A) dt:12/7/1995))
- xxiv)** to stay with foreign diplomats & foreign nationals abroad.
- xxv)** to be members of or actively participate in the activities of Indo-Foreign Cultural Organisations.

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- xxvi)** in the case of pensioners who immediately before retirement, were Gr.'A' officers, to accept any commercial employment before the expiry of two years from the date of retirement. (rule-10 (1) of CCS Pension rules)

In case of items at 20, 21, 22 & 23 above if the permission sought for is not refused within the time limit specified below a Government servant is free to assume that the permission sought for has been granted.

<u>Item No.</u>	<u>Time limit</u>
xx,xxi	30 days
xxii	60 days
xxiii	3 months

- xxvii)** employment of the family of the Government servants in foreign mission & foreign organisation in India. (OOB-8422, Dt: 5.1.1981)

3.08 Witness before Committees of Parliament:-Points of conduct & etiquette for the guidance of witness appearing before the committees of parliament & sub-

committees- The witness should note the points as detailed in GID (1) below rule 10 of CCS (Conduct) rules while appearing before a parliamentary committee such as Public Accounts Committee, Estimate Committee & their Sub-Committees.

3.09 Dealings with MPs /MLAs

The basic principles to be borne in mind by the Govt. Servant while interacting with MPs and MLAs are as follows:

- i The Govt. servant should rise to receive and see off the MPs/MLAs
- ii The Govt. servant should always act according to their own best judgement and as per rules while interacting with MPs and MALs
- iii Any deviation from an appointment made with a MP/MLA must be promptly explain to him and fresh appointment should be fixed in consultation

- iv Letters from MPs/MLAs must be promptly acknowledged and a reply be sent expeditiously. References from the Committees of Parliament must be attended

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to by a senior Officer at the level of Joint Secretary or equivalent, who should be charged with the responsibility for ensuring this. Officers should try to contact at the earliest the MPs/MLAs, who have left telephonic messages left for them, in their absence. [Extract of GIMPPG & P(Deptt. Of Pers. &Trng.) OM No.11013/6/2005-Estt. (A) dated 17.08.2007]

3.10 Restriction regarding marriage

No Government servant shall enter into or contract, a marriage with a person having a spouse living and no Government servant having a spouse living, shall enter into or contract, a marriage with any person. However, request from Government servants for permission to remarry while first wife is still living should be regulated as per rule-21 of CCS (Conduct) rules & G.I. Decisions there under.

A Government servant, who has married or marries a person other than of Indian nationality, shall forthwith intimate the fact to the government.

Declaration should be obtained from new entrants in Government service regarding marriage in the form annexed to G.I. Decision under rule 21 of CCS (Conduct) rules.

CHAPTER - 4

DUTIES & RESPONSIBILITIES

4.01 On restructuring of cadres, the cadre of Assistant Accounts Officer and Supervisor (Accounts) have been introduced in Accounts and Entitlement Offices and the following are the few guidelines for distribution of charges amongst the three distinct categories of posts like Assistant Accounts Officer, Section Officer and Supervisor(Accounts) laid down by circular No. 8-O&M/1989 issued under letter No. 760-O&M/3-84(KW)-Part-II dated 13.9.1989.

Based on the relevant qualification and experience, a distinction is to be made in the charges to be made to be entrusted. Supervisor, not being qualified in the SOG examination, may be assigned duties where overall theoretical knowledge of accounts may not be dominant requirement. On the other hand, AAOs having the necessary qualification as well as sufficient experience at the level of Section Officer are to be ordinarily posted to Coordination and Control sections and those finally processing the accounts report. In between, Section officers could be employed. However, if it becomes necessary, an AAO could be posted to any of the charges normally allotted to Section officer/Supervisor and a Section officer posted to any of the charges normally allotted to Supervisor. Accordingly, the distribution of charges should generally be as under:-

Sl.No	Cadre	Distribution of charges
A	Supervisors	Routine and less important charges excluding – Administration, Gazetted Entitlement, Pension Verification, Pension and Provident Fund Control and Coordination, TM, WM, Book, Budget, Appropriation and Finance Accounts.
B	Section officers	All charges except – TM,WM, Book, Budget, Appropriation and Finance Accounts

C	Assistant Accounts Officers	All charges including those for (A) and (B) above.
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The distribution would automatically bring about a distinction in the technical powers, duties and responsibilities of the respective cadres as the Supervisors and Section Officers cannot exercise the powers and functions relevant to the areas excluded from them. The Accountant General would, however, have the discretion to alter the above pattern in exceptional circumstances.

4.02 General duties & responsibilities of the Assistant Accountant General/Senior Accounts Officers/Accounts Officers

The Assistant Accountant General/Senior Accounts Officers/Accounts Officers who are placed in direct charge of a group of sections shall be responsible for the efficient functioning of the section under them. In the discharge of their duties they should see that the codes, rules, orders and procedures have been correctly applied and followed.

4.03 General duties & responsibilities of the Section Officer/Assistant Accounts Officer/Supervisor

The Section Officer/Assistant Accounts Officer/Supervisor is responsible for the work of his section and is expected to see to the regular and efficient discharge of his duties. He/she should bring to the notice of the higher authorities any flagrant delay or persistent neglect of duty on the part of his subordinates and exercise a careful supervision over them.

The section officers/Assistant Accounts Officers/Supervisors should see that the files and papers relating to his section are neatly arranged in the racks and almirahs allotted. All papers and files relating to other sections should be made over to the Sections concerned. Steps should be taken to send to "old records" such files as are not required for current use. He/she should see that the racks are kept clean by the Group 'D' officials.

The Section Officers/Assistant Accounts Officers/Supervisors should periodically examine the tables and drawers and other receptacles in his section with a view to

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ensuring that no official papers have escaped disposal or have been unnecessarily detained there instead of being disposed of or placed in the proper files. To ensure that proper care is taken of the records of the section, the following certificate should

be given by each section on the monthly progress report. "I certify that I have examined the desks of all assistants in the section. All papers on which action has been taken are filed and recorded."

In addition to the record of a certificate in the monthly progress report, a register should be maintained by each section and results of the examination done according to sub para above recorded therein. The register should be submitted to the Branch officer on the 5th of each month and its submission watched through the calendar of returns.

Section Officers/Assistant Accounts Officers/Supervisors of each section is generally supplied with almirahs for keeping books and other papers of confidential or important nature under lock and key. He/she is responsible for seeing that the almirah is in good condition and the keys are not lost. Any damage to the almirah should be reported to the Record section for prompt repair.

The duties of Section Officers/Assistant Accounts Officers/Supervisors in connection with other matters are as follows.

1. Powers to grant Casual Leave to the staff working under his control up to the level of Senior Accountants to a maximum period of 3 days at a time.
2. Condonation of late attendance of the staff under him for a maximum of two days in a month.
3. Attestation of entries in the service books of non-gazetted employees other than those on the first page of the service book and annual verification of service will be attested by the Branch officer. When a non-gazetted

official is placed on foreign service the connected events which are required to be recorded in his service book may be made with the signature of the Section Officer.

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4. Signing routine acknowledgements and also reminders under his own designation (except to Headquarters office).
5. Scrutiny and acceptance of sanction issued by authorities subordinate to Government e.g. Heads of Departments etc.

4.04 General duties & responsibilities of the Senior Accountants/Accountants

1. An approved list showing the particulars of duties assigned from time to time to each Accountant/Senior Accountant of the section should be maintained in a register in each section. When a new hand is posted, the Section officer/Assistant Accounts Officer/Supervisor should formally communicate the list of duties assigned to the individual concerned, which should be noted by them. The Accountant/Senior Accountant should be mainly responsible for the efficient discharge of the duties assigned to him/her.
2. In addition, the Section Officer/Assistant Accounts Officer/Supervisor may require any assistant to attend to any urgent/important case not relating to his/her charge as and when necessary.

4.05 General duties & responsibilities of the Clerks

The clerks of the Accounts offices should be entrusted with the duties shown below.

1. Diarising, indexing, referring and filing.
2. preparing of weekly letters report.
3. making over vouchers to other sections for audit.
4. receiving inward documents and issuing outward cases.
5. maintenance of sectional libraries.

6. monthly closing and submission of attendance register along with casual leave/restricted holidays accounts.
7. The duties mentioned above which are to be entrusted to the clerks of the Accounts Offices are in addition to typing work which normally may be called upon to perform any time. In addition, the items of work as indicated in the Manual of Restructuring of cadres in IA&AD can be entrusted to Clerks.

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4.06 General duties & responsibilities of the Senior Private Secretary/Private Secretary of Accountant General and Stenographer to Senior Deputy Accountant General/Deputy Accountant General

- A) A list of duties to be performed by the Senior Private Secretary/Private Secretary to the Accountant General and stenographers to the Senior Deputy Accountant General/Deputy Accountant General are enumerated below:
- i. to diaries confidential and D.O. letters addressed to the Accountant Senior Deputy Accountant General/Deputy Accountant General and to watch action on them.
 - ii. to watch the disposal of confidential and D.O. letters and to remind the sections concerned in case of delay in disposal.
 - iii. to maintain the confidential and secret files kept in the custody of the Accountant General and Senior Deputy Accountant General/Deputy Accountant General and submit any file required by them.
 - iv. to maintain the books in the library of Accountant General and to keep them up to date by posting correction slips.
 - v. to maintain a record of impounded vouchers etc. kept in the custody of Accountant General & Senior Deputy Accountant General/Deputy Accountant General.
 - vi. to communicate to sections and officers concerned, the orders of the Accountant General /Senior Deputy Accountant General/Deputy Accountant General based on telephone calls and

to call for papers required by Accountant General /Senior Deputy Accountant General/Deputy Accountant General to dispose of urgent and confidential letters.

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- vii.** to take down notes and drafts dictated by the Accountant General /Senior Deputy Accountant General/Deputy Accountant General and to transcribe them.
 - viii.** to type all confidential/Top secret/D.O. letters/notes and orders approved by Accountant General /Senior Deputy Accountant General/Deputy Accountant General.
 - ix.** to do correspondence work in connection with the tour of Accountant General /Senior Deputy Accountant General/Deputy Accountant General.
 - x.** to attend to the despatch work of confidential letters and other letters requiring immediate action as ordered by the Accountant General /Senior Deputy Accountant General/Deputy Accountant General.
 - xi.** to do any other work assigned by Senior Deputy Accountant General/Deputy Accountant General/ Accountant General /.
- B)** In addition to the above the Senior Private Secretary/Private Secretary to the Accountant General will do the following items of work.
- i.** open all letters received from the Government of India and C & A.G. of India in the presence of Accountant General and write their number in the Dak Register.
 - ii.** open all confidential, sealed letters either addressed in name or by designation of Accountant General
 - iii.** assist the Accountant General in arranging the confidential reports of Senior Accounts Officer/Accounts Officers.

- iv. assist the Accountant General in keeping an account of the SOGE blank answer books, question papers of SOGE and other examinations.
- v. to issue acknowledgement to the secret/confidential/DO letters wherever necessary on their receipt and to record the fact of

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acknowledgement (letter No. and date) on these letters before they are passed on to the Group Officers concerned for action.

- vi. to prepare and submit to Accountant General fortnightly report on disposal of letters in order to report action on these letters.

C) The stenographers of the Senior Deputy Accountant General/Deputy Accountant General (Admn.) will do the following items of work:-

- i. to maintain the confidential and secret files kept in the custody of the Senior Deputy Accountant General/Deputy Accountant General.
- ii. to maintain the books in the library of Senior Deputy Accountant General/Deputy Accountant General (Admn.)
- iii. to communicate to sections and officers concerned the orders of Senior Deputy Accountant General/Deputy Accountant General (Admn) based on telephone calls and to call for papers required by the Senior Deputy Accountant General/Deputy Accountant General (Admn)
- iv. type-out C.R. drafts of confidential branch of Senior Deputy Accountant General/Deputy Accountant General (Admn)
- v. to type-out question papers of various departmental examination/recruitment examination etc.
- vi. to maintain register for booking of trunk calls.

- vii. to attend to typing work of various panels for recruitment, promotion etc.
- viii. to maintain duplicate key register of Admn. group.
- ix. to assist the Senior Deputy Accountant General/Deputy Accountant General (Admn) in matters of important and secret nature.

D) The stenographers of the Senior Deputy Accountant General/Deputy Accountant General of other groups will do the following items of work:-

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- i. diaries the letters addressed to the Senior Deputy Accountant General/Deputy Accountant General and distribute the same to the concerned sections.
- ii. despatch confidential and secret letters signed by the Senior Deputy Accountant General/Deputy Accountant General.
- iii. maintain personal/confidential files.
- iv. maintain trunk call register, transport register, outward register, register relating to the keys of the almirahs in the group.
- v. Type D.O, Confidential and secret letters signed by the Senior Deputy Accountant General/Deputy Accountant General and also notes and orders issued by the Senior Deputy Accountant General/Deputy Accountant General.

4.07 Senior/Junior Hindi Translator

He is responsible for making Hindi version of the office orders (OOA, OOB, OOC series) and other official correspondence. He is required to co-ordinate all the Hindi programmes conducted by the office. In addition he is to take up any other official Hindi translation work entrusted to him.

4.08 Welfare Assistant

The welfare assistant is responsible for assisting the Welfare Officer in carrying out his duties like-Staff Welfare, House keeping function & Recreational,

Cultural & Community activities and any other official work as entrusted by the Accountant General & other Group Officers.

4.09 EDP Posts

The job description for EDP posts viz. Data Entry Operators, Console operators and Senior Console Operators of the office communicated by Hdqrs office vide circular No. NGE/56/1998 issued under letter No. 1083-NGE(App)/55-98 dated 13.10.1998..

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1	Data Entry Operator	All types of data preparation, verification and validation. All types of data entry and its associated verification and validation and related works of management such as pooling, counting, collating and coding etc of the input and output documents. Receipt and dispatch of dak of the respective units Maintenance of files, registers and other related papers.. Any other work assigned by the Supervisory Officer
2	Console Operator	In addition to the jobs mentioned for Data Entry Operator, training of operators and more skilled based validation of alpha numeric data or graphic data as determined by the needs of the organization Maintenance of files, registers and other related papers.. Any other work assigned by the Supervisory Officer
3	Senior Console Operator	In addition to the jobs mentioned for Console Operators, assistance in the design, development and implementation of information systems and data bases, operations and analysis thereon, including assistance to system analysis, programming and data organization, data collection, collation, validation, coding, processing

		<p>and maintenance of all forms of data including alpha numerical, textual, graphic and operation of any type of EDP machine/ Computer based online or Real Time systems/ Computer Network based systems etc.</p> <p>Maintenance of files, registers and other related papers..</p> <p>Any other work assigned by the Supervisory Officer</p>
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4.10 Cashier/Assistant Cashier

The cashier will be attached to office establishment section and will be responsible for all works relating to cash and will disburse all payments relating to the office establishment.

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4.11 Staff Car Driver Grade-I/Staff Car Driver

Staff Car Drivers are responsible for driving the staff cars of the office and will maintain the log books and diaries of Government vehicles. They will be held responsible for the up keep & maintenance of the vehicle which is to be done by them in consultation with the Record Section.

4.12 Selection Grade Record Keeper/Record Keeper

Selection Grade Record Keepers/Record Keepers are responsible to keep the records of the office in their proper places/Record room and will maintain the register of old records.

In order to ensure easy access to the old records they should quote the serial numbers of the old record register on the slip affixed for the purpose. They are required to supply the old records promptly to the sections on requisition and watch their returns by the sections.

4.13 Senior Gestetner Operator

The Senior Gestetner operator will be in charge of the Gestetner Machine kept in Record Section. He will stencil copies as per requirement of different

sections of the office. He is required to keep account of papers supplied to him for the purpose by the Record Section. He is also responsible for proper maintenance of the Gestetner Machine

4.14 Group 'D' staff

This cadre comprises of following posts.

1. Daftaries.
2. Senior Peons/Peons.
3. Chowkidars.
4. Safaiwalas.
5. Mali.

The duties of Group 'D' staffs are as under.

1. Daftaries

Duties of Daftaries attached to Sections and officers:-

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- i. stitching of files given to them by the staff after arranging them properly.
- ii. mending and pasting of the papers and registers found torn.
- iii. lining of the statements and registers for the section and offices.
- iv. preparing bundles and packing of the papers and articles to be despatched out of office.
- v. helping the record keeper in keeping the records in their proper places in the record room and mend and bind office files and other records as per instruction given by the record keeper.
- vi. each daftary should maintain a register of work done by him during each working day and also the time taken for completion of such works. The entries in the register should be got attested by the Section Officer/Assistant Accounts Officer concerned for each days work.

Section	Date	No. of voucher bundles, files records etc. stitched.	No. of hours taken for stitching work
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2. Senior Peons/Peons

They are to do the following duties in the office-

- i.** to take papers, books and register to sections and officers and carrying work to other offices as messengers.
- ii.** to label and arrange files under the direction of the Senior Accountants in the section.
- iii.** to supply drinking water to Officers and staff.
- iv.** to dust off almirahs, racks, tables chairs, records etc., to open the windows as soon as they attend office.
- v.** to remove files and keep them in proper places after they are made ready by daftaries.
- vi.** to remove furniture such as chairs, tables etc. from one place to another.

Note: Mazdoors should be engaged only when wholesale shifting is involved or the articles to be removed are heavy like steel almirahs, sofas, steel racks etc.

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- vii.** switch off lights, fans etc. of the section to which he is attached when leaving the office.
- viii** the Group 'D' staff attached to Gazetted officers will be held responsible for dusting the furniture and records in the rooms in the morning and in the evening and seeing that the rooms are properly cleaned by the safaiwala. The Group 'D' attached to the officers should also be held responsible for supplying fresh drinking water to the officer to whom he is attached. Before leaving the office each evening he will get the doors of the rooms for which he is responsible checked up by the Chowkidar. On coming to the office he should see that nothing has been lost or tampered with.
- ix.** the group 'D' attached with the Senior Accounts Officer/ Accounts Officer Record-I will attend his residence from 6.30 AM to 9.30 AM and 6 PM to 8 PM to distribute the telegram received, beyond office hours, to officers concerned.

- x. in case of emergency the Group 'D' (Peons) Safaiwala or Paniwala will be required to do Chowkidar duties and vice versa.
- xi. The members of Group 'D' should note that politeness is expected of them in relation with the Officers / staff and if any case of insubordination and discourtesy be proved against any one, disciplinary action will be taken against concerned Gr. 'D'.

3. Chowkidars

The Chowkidars in the office are required to work in three shifts i.e. from 6 AM to 2 PM, 2 PM to 10 PM and 10 PM to 6 AM by rotation under the general supervision and control of Branch Officer/Record. The Chowkidars are responsible for the safety of the office building and Government property within office premises in all respect during their duty hours. The Chowkidars should understand the use of fire extinguishers. They

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should familiarise themselves with the actual location of taps of water pipe lines and electrical main switches.

A. Day Chowkidars (6 AM to 2 PM & 2 PM to 10 PM)

- i. He is responsible for seeing that no vendors sit on both sides of the entrance gate of the office and that there is no parking of cycle rickshaw etc. in front of the entrance gate.
- ii. He should see that no posters are pasted outside the entrance wall of the office.
- iii. He should see that no cattle enter inside the office premises and spoil the garden.
- iv. He should see that there is no theft of plants, flowers and water pipes etc. in the garden.
- v. He is responsible for seeing that safaiwalas perform their duty properly.

- vi.** He should open the rooms to the staff who have obtained prior permission to work in the office outside office hours and on Sundays and holidays etc. He should see that no member of the staff remain in the office after 9 PM without permission of respective Branch Officers.
- vii.** He should check the entry of unauthorised persons and direct the visitors to contact the receptionist first.
- viii.** He should check the identity cards of the members of the staff when asked to do so by his higher authorities.
- ix.** He should ensure that nothing goes out of office premises without proper gate pass in the prescribed forms and the entry, made in the gate pass are written in gate pass register kept at the entrance of the office by the receptionist.
- x.** He should report to the Branch Officer/Record immediately any untoward incident occurring during the period of his duty.

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- xi.** The Chowkidars on duty during the period from 2 PM to 10 PM should put off lights, fans etc. in halls and rooms after office hours except those lights which are required to be kept burning for security reasons. They should close all the windows and lock all the doors. They should unfurl the National Flag after Sun set.
- xii.** He is responsible for seeing that water pump driver comes in time and operates the pump at scheduled time.
- xiii.** He is responsible for seeing that the sweeping papers collected daily are not dumped any where inside the office but are burnt by the Safaiwalas at the space specified for the purpose.

- xiv.** He should take round the office building when the gates are closed and see that no unauthorised person has any access to the office premises.
- xv.** He should open and close the back gate of the office at specified hours and should perform his duty at the gate when it is kept open.
- xvi.** The doors and windows of the halls and rooms of the office building should be opened and closed by him before opening and closure of the office respectively.
- xvii.** The Chowkidars whose duty starts from 2 PM to 10 PM should check up daily that, the fire buckets are filled up with sand and water.

B. Night Chowkidars (10 PM to 6 AM)

- i.** He will be responsible for safety of the cash room in addition to the other duties. He is also responsible for hoisting the National Flag on the top of the office building before sunrise.

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- ii.** Before taking over charge of the keys from the day Chowkidar, the night Chowkidar should check up and ensure that all the halls and rooms have been properly locked.
- iii.** He should go round the offices at periodical intervals to see that everything is alright.
- iv.** He should see that:-
 - a.** No person is allowed to take any official paper/article unauthorisedly out of the office building.

- b.** No unauthorised person has any access to the office rooms. He should not open any room after it has been closed without proper authority.
- c.** No outsider comes to office after office hours and the main outside entrance gate is closed at 10 PM
- d.** When it rains before or after office hours the Chowkidar on duty should open and check up the rooms and see that no records lying near the windows get spoiled. Any furniture or other article lying in the open space should be shifted to the safe place.
- e.** In the event of break out of fire or any other untoward incident he should immediately report to the Branch Officer/Record who will contact the local fire Brigade/Police authorities/welfare officer/Senior Deputy Accountant General (Admn.)/ Deputy Accountant General (Admn.)
(Based on Circular No.Rec-I-Security Circular-394, dt: 3.7.79 and Memo No.Record-I/366, dt: 27.7.81)

4. Safaiwalas

- i.** The duty of the safaiwala will be from 6.30 AM to 10.30 AM and 2.00 PM to 6.00 PM. On arrival they should mark attendance in the register with the Record Section who will close and submit it to Branch Officer/Record.

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- ii.** They will thoroughly sweep the floors of the rooms, completed sweep and wash the verandahs, lavatory drains, latrines and spittoons by 8.30 AM and keep them perfectly clean and free from any bad odours.
- iii.** The allocation of duty among the Safaiwala will be done by the Record Section to ensure the cleanliness of the office.
- iv.** One of the safaiwalas will be in attendance daily by rotation during office hours for emergent work.

- v. On Sundays the safaiwala should attend office at 7 AM for cleaning the verandah water closets, lavatories drains, latrines etc. The whole office will be washed every Sunday with phenol.

(Based on OOB No.702, dt:9.9.57 OOA No.8236 dt:18/12/79)

- v. **Mali**
To look after proper maintenance of the garden, flower & decorative plant pots of the office and other official premises.

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HOLIDAYS AND LEAVE

5.01 Closed Holidays

The office observe the closed holidays as per the list of holidays received every year from the Central Government Employees Welfare Co-ordination Committee, Bhubaneswar .

5.02 Restricted Holidays.

- i) In addition to the closed holidays each employee may be permitted to avail himself/herself of any two holidays to be chosen by him/her out of the restricted holidays which is declared every year by the Central Government Employees Welfare Co-ordination Committee, Bhubaneswar
- ii) The restricted holidays are to be taken only with the prior permission of superior officers.
- iii) The Head of the sections should watch the number of restricted holidays availed of by each employee in the section. The register should be closed every month and submitted to the Branch Officer.

Restricted holidays can be prefixed or suffixed to regular leave or casual leave. When such holiday is required in continuation of casual leave it should not be taken into account for computing the limit of 3 and 5 days.

5.03 Holidays to Chowkidars

- i) Chowkidars, including staff with different designations but performing duties similar to those of Chowkidars/Safaiwalas should be allowed as far as possible nine holidays in a year in addition to the three National holidays viz: Republic Day, Independence Day and Mahatma Gandhi's Birth Day. For the purpose of availing the nine holidays they shall apply at least a week in advance to the Competent Authority for availing a particular holiday who would grant the required permission subject to

exigencies of service. Where, however, the permission is not granted and the

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Government Servant concerned works on that day he may, if he desires at his option choose another holiday from the list of approved public holidays subject to annual

limit of nine days. If he does not choose another holiday he may be paid over time allowance for that day.

(G.I. Deptt. of Per OM No.49019/2-86-Estt (C) dt:17.12.90)

- ii) Chowkidars are not entitled to the benefit of Saturdays. They should be allowed weekly off (or where this is not possible for special reasons at least a fortnight off) by rotation. Where compensatory leave, weekly off or fortnightly off and National Holidays can not be granted to them, they may be paid overtime allowance.

5.04 Declaration of Holidays on Election Days

When General Elections to Lok Sabha/State Assemblies or Bye-Elections to Lok Sabha are held on a day other than Sunday or a closed holiday, the day of polling will be declared as a holiday as per declaration and instructions issued by Govt. of India, from time to time.

5.05 By-Elections-State Assemblies/Election to Panchayat/Corporation/Municipalities or other Bodies.

The Central Government Offices should not be closed. Employees should be given facility to exercise their franchise either by way of coming late to office or by being allowed to leave office early or a short absence on that day, subject to exigencies of the service.

5.06 Casual Leave

- A) With effect from 1st January 1998, the maximum number of Casual Leave admissible to the staff shall be 8 days in a calendar year with the following conditions.

(Min. of Personnel & Pension Grievances OM No.12/9/94-JCA, dt:14.01.1998)

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- i. Casual leave can be combined with Special Casual Leave/vacation but not with any other kind of leave.
- ii. It cannot be combined with joining time.
- iii. Sundays & holidays falling during a period of Casual Leave are not counted as a part of Casual Leave.
- iv. Sundays/Public Holidays/Restricted Holidays/Weekly offs can be prefixed/suffixed to Casual Leave.
- v. Casual Leave can be taken while on tour but no Daily Allowance will be admissible for the period.
- vi. Casual Leave can be taken for half-a-day also.
- vii. Essentially intended for short period. It should not normally be granted for more than five days at any one time except under special circumstances.
- viii. LTC can be availed during Casual Leave.
- ix. Individuals appointed & joining duty during the middle of a year may avail of Casual Leave proportionately or to the full extent at the discretion of the Competent Authority. **(Heads of Department)**
- x. An official on Casual Leave is not treated as absent from duty.

- xi.** Group-'D' employees like Chowkidars & Safaiwalas who are entitled to 15 days Casual Leave in a calendar year till 31.12.97 would be allowed 10 days Casual Leave in a calendar year with effect from 1.1.1998.

(Based on Min. of P, PG & P Dept. of P & T OM No.28016/3/98-Estt(A) dt:15.1.1998)

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B) Half a day Casual Leave

Government servant who have got some urgent work but do not require one-day leave can avail half a day casual leave.

In case, where a Government Servant having only half a day casual leave to his credit which he avails in the afternoon but is unable to resume duty on the next working day and consequently has to avail of regular leave to

cover his absence for that day as an exception to the general rule, he may be permitted to combine half a day casual leave with regular leave if his absence on next working day is due to sickness or other compelling grounds. Those who have only half a day casual leave at their credit and who will not attend office on the next working day (having already applied for leave of the kind due and admissible to cover their absence for that working day and for subsequent days, if any) should not be allowed the last half a day casual leave for the afternoon.

C) Sanction of Casual Leave

Branch officers have the powers to sanction Casual Leave to the staff working under them up to a maximum of 5 days at a time and that for Assistant Accounts Officers/Section Officers would be 3 days at a time.

(C & A.G's Circular No.44/NGE/2000 No.1046-NGE (App)/96-97, dt:12.10.2000)

Casual Leave to the Supervisors/Section Officers/Assistant Accounts Officers may be granted by the Senior Accounts Officers/Accounts Officers. Casual Leave to the Supervisors/Section Officers/Assistant Accounts Officers of the sections which are under direct charges of the Group Officers/ Accountant General may be granted by the concerned Group Officer/ Accountant General

Casual Leave of Senior Accounts Officers/Accounts Officers may be sanctioned by the concerned Group Officers/ Accountant General as the case may be.

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Casual Leave must be sanctioned before the leave is taken. In exceptional cases the sanctioning authority may relax the rule if he is satisfied as to the grounds of absence.

D) Maintenance of Casual Leave Account

All the Sectional Heads are required to maintain Casual Leave account of the staffs under them in the revised form No.S.Y. 189. The progressive

total of the Casual Leave granted should be worked out at the end of each month & submitted to the Branch Officer in the 1st week of the next month along with the attendance register for his approval.

E) Transfer of Casual Leave Account

All the section heads are required to intimate the Casual Leave account of an individual to the section to which the individual is transferred.

5.07 Special Casual Leave

Special Casual Leave is admissible for the Officers and Staff on the following occasions.

A) Sports Events: - Admissible up to a maximum of 30 days in a calendar year for: -

- i.** Participation in sporting events of National/International importance.
- ii.** Attending coaching or training camps under Rajkumari Amrit Kaur coaching scheme or similar All India Coaching or training schemes.
- iii.** Attending coaching or training camps at the National Institute of Sports, Patiala.
- iv.** Attending coaching camps in sports organised by National Sports Federation/Sports Boards recognised by the Government

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- v.** Attending the pre-selection trials/camps connected with sporting events of National/International importance.
- vi.** Participation in sporting events held on an Inter Zonal or inter circle basis, when the employee takes part as a duly nominated representative on behalf of the State/Zone or circle but not in his personal capacity.
- vii.** Participation in mountaineering/Trekking expeditions approved by the Indian Mountaineering Foundation.

Admissible up to a maximum of 10 days in any one year for participating in inter-Ministerial and inter-Departmental tournaments and sporting events held in and outside New Delhi.

Managers & Coaches etc. as may be approved or required by the Federation and Headquarters office for participation in Sports events of National/International/Arranged by Headquarters office may be treated as integral part of the team and those officials may also be allowed the same facilities available for sports persons.

B) Cultural Activities:-

Admissible to employees taking part in cultural activities like dance, drama, music, poetic symposium, etc., of an All India, or Inter-State character organised by or on behalf of the Central Secretariat Sports Control Board or on its behalf subject to the overall limit of 30 days in one calendar year.

ii. Admissible to employees participating in dancing and singing competitions at Regional, National or International level, organised by Government of India/Government sponsored Bodies, i.e., Institutions and Organisations which are substantially controlled by Government & receive substantial assistance from the Government in the form of grant-in-aid, subject to a maximum of 15 days in a calendar year.

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iii. Any period in excess of 30/15/10 days in any year will be treated as regular leave.

iv. Saturdays/Sundays/Holidays intervening the period of Special Casual Leave are not excluded from admissible limit of Special Casual Leave granted for the purpose of sporting event. Prefixing and or Suffixing of Saturdays & Sundays and other public holidays with Special Casual Leave is admissible. Where Special Casual Leave is combined with regular leave the Saturdays,

Sundays, Public holidays thus contravening the two kinds of leave will be counted as Special Casual Leave.

C) Family Planning:-

The special casual leave are admissible for various purposes under Family Welfare Programme as under-

Purpose

No. of days admissible

Male Govt. Servant-

Vasectomy 5 working days

Vasectomy for second time due to failure of first operation 5 working days

Female Govt. Servant

Puerperal Tubectomy/Non Puerperal Tubectomy including laparoscopic method 10 working days

Salpingectomy after Medical Termination of Pregnancy (MTP) – Not admissible when after Salpingectomy operation along with Medical Treatment of Pregnancy, facility of maternity leave for six weeks under Rule 43 of CCS (Leave) Rules 1972 is availed 10 working days

For insertion of Intra Uterine contraceptive devises 1(one) days on the days of IUCD insertion.

For reinsertion of Intra Uterine devises 1(one) days on the days of IUD insertion

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Post Sterilization complications-

Non Hospitalization-

Post Vasectomy complications Commuted leave to be granted, if necessary, as complications requiring hospitalization are of minor nature, which do not call for additional special casual leave

For Male Govt. servants when their wife undergoes puerperal/ non puerperal tubectomy including sterilization performed through laparoscopy for the first time or the second time 2 working days

Female Govt. servants when their husbands undergo vasectomy operation 1 (one) day on the day of operation

Post Sterilization complication in case of hospitalization i)Male/Female Govt. servant may be allowed special casual

leave to cover the period for which he/she is hospitalized subject to production of medical certificate from Hospital Authorities/ AMA

ii) Additional special casual leave-

a) for vasectomy operation – 7 days.

b) For tubectomy operation – 14 days

Govt. servants who after sterilization operation do not remain hospitalized but at the same time are not found fit to go to work subject to production a medical certificate from appropriate authority in concerned hospital/AMA.

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For Recanalisation operation-

Up to a period of 21 days or actual period of hospitalization as certified by a AMA, whichever is less.

In addition, special casual leave may be granted for actual period of to and fro journey performed for undergoing operation.

Conditions-

- a) Operation should have been performed in Hospitals/Medical College/Institutes or Hospitals nominated by State Govt. / UT Admns.
- b) where facilities for recanalisation are

available.

Supported by a medical certificate by the operation performing doctor to the effect that hospitalization for period stipulated therein was essential for the operation and post operation recovery.

a) Admissible to -

Central Govt. servants who are unmarried or have less than two children or desire recanalisation for substantial reasons viz., a persons has lost all male/female children.

D) Re-employed Ex-servicemen

Accountant General may grant Special Casual Leave up to 15 days to re-employed ex-servicemen for:-

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- i. Appearing before **Medical Re-survey Boards** in connection with their disability pension and
- ii. Attending **Artificial Limb Centres** for replacement of artificial limb(s) or for treatment, if the injuries have been sustained during operation.

The maximum of 15 days includes transit time both ways on the basis of medical discharge certificates.

E) Union/Association Activities

The maximum number of days of Special Casual Leave admissible is 20 days in a calendar year (i.e., the annual period followed by the Association/Union subject to the above maximum number of days).

- i. 20 days admissible to the office bearers of recognized service associations for participation in the activities of the associations.

- ii. 10 days to outstation delegates/members of Executive Committees for attending its meetings.
- iii. Five days to local delegates and local members of Executive Committees for attending its meeting.

The special casual leave shall be admissible on production of documentary evidence regarding their invitation to attend meeting for organizational work with request for sanction of special casual leave, be made well in advance.

F) Natural Calamities, Bandhs, curfew, failure of transport etc.

Accountant General may grant Special Casual Leave to employees residing at places 3 miles away from their office when they are unable to attend office due to dislocation of traffic arising out of natural calamities, Bandhs, curfew, failure of transport etc. If the absence was due to picketing or disturbances or curfew, Special Casual Leave may be granted irrespective of distance from residence to office.

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In case of declared Bandhs, the Administration Section may issue circular with the approval of the Accountant General to the officers & staff members to attend office in time on the day of Bandh.

G) Meetings connected with Co-operative Societies

Members, delegates of members, 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 up to a maximum period of ten days in a calendar year plus the minimum period of journey required to attend such meeting. For those posted at the same station, the Special Casual Leave will be restricted to cover the actual period of such

meetings i.e., either full day or forenoon, or afternoon, as the case may be, can be combined with Casual Leave only and not with other kinds of leave. Saturdays/Sundays/Holidays intervening will form part of Special Casual Leave.

Only the elected delegates are eligible for Special Casual Leave for attending annual general meeting/Special General Meeting and any other meeting held outside the headquarters, if specified in the bye-laws of the Co-operative Societies.

The Government servant concerned should furnish a certificate from the Co-operative Society concerned to the effect that he had actually attended the meeting indicating the time & duration of the meeting.

H) Other purposes

- i.** Staff donating blood to recognised blood banks on working days should be granted Special Casual Leave for that day.
- ii.** For joining the territorial army.

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- iii.** Government servants who are members of St. John Ambulance Brigade may be allowed Special Casual Leave for attending duty of the

brigade subject to the actual hours of the duty but not exceeding 7 days per annum.

- iv.** Taking Hindi Examination (Probodh, Praveen & Pragnya) under the Hindi Teaching Scheme for the days of examination & time of journey from & to the centre of examination, which can be availed only twice during official career.

- v. For giving running commentaries over the All India Radio/Doordarshan in National/International meets sponsored by National Sports Federation/Association.

During General Elections/Bye-Elections to Lok-Sabha/State Assemblies, employees enrolled as 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.

- vii. For participation in certain activities of the Kendriya Sachivalaya Hindi Parishad special casual leave may be granted as under_

To Office bearers in connection with General Body meeting and on the occasion of Prize Distribution.	Maximum of 5 days in a calendar year including the time taken on journeys
To Office bearers for participation in meetings at Delhi from outstation	Maximum of 5 days in a calendar year depending upon distance of place of duty.
To Office bearers of Central Sectt at Delhi for going to different places for attending the activities of the Parishad other than the above two	Maximum of 20 days in a calendar year for outward and return journeys

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- I) Benefits of Special Casual Leave are not allowed to casual labourers with temporary status.
- J) The power of granting Special Casual Leave for this office will be exercised by the Accountant General .

5.08 Compensatory Leave

A claim for compensatory leave can arise only when a Government Servant is required by the Branch Officer to attend office on a holiday for some urgent work to be done. Compensatory leave can not be earned unless the extra attendance is

necessitated by extra work in the section for reasons beyond the control of the Section Officer/Assistant Accounts Officer or the Senior Accountant/Accountant concerned. When it is considered necessary in the exigencies of public service that some staff of the section should work on holiday, the Sectional Head of the section should submit a report to his Branch Officer ordinarily three days before, showing days on which any staff is required to work with reason there to. The Sectional Head will put up the report certifying that he has checked the work done during holidays and stating whether the compensatory leave may or may not be granted. On this the Branch Officer will record a final order and compensatory leave will be granted in favour of the staff. The compensatory leave is not admissible to Supervisory staff.

The accumulation of compensatory leave will not be subject to any maximum limit but such leave should be allowed within a month of its becoming due. The condition of one month may be relaxed in exceptional circumstances by Accountant General. Not more than two days of compensatory leave should be allowed to be availed of at a time. The number of days earned as compensatory leave should be entered in red ink in the casual leave register. The compensatory leave granted can be prefixed or suffixed to casual leave/regular leave.

5.09 Regular Leave: Officers and staff are guided by the provisions of CCS (Leave) Rules, 1972 as amended from time to time.

A) Right to Leave-

- i)** Leave can not be claimed as of right.
- ii)** When the exigencies of Public Service so require leave of any kind may be refused or revoked by the authority competent to grant it but it

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shall not be open to that authority to alter the kind of leave due and applied for except at the written request of the Government Servant.

- iii)** Mere production of Medical Certificate prescribed in rule-19 of CCS (Leave) rules 1972 does not itself confer upon the Government servant any right to leave. It must, therefore, be clearly understood that any member of the staff who absents himself from duty without the

specific approval of his higher authority does so at his own risk. Combination of holidays with leave will be regulated as per rule 22 of CCS (Leave) rules 1972 as amended from time to time.

B) Grant of Leave on Medical Certificate to Gazetted & Non-Gazetted Government servants (both unfitness and fitness certificates)

Category	Beneficiary under CGHS	Beneficiary under CS (MA) Rules
Gazetted.Govt. Servants at Hdqrs	CGHS Doctor	Govt. Hospital / AMA
i) Away from Hdqrs on duty or away from CGHS area at the time of illness	By an AMA of the place	
Non Gaz. Govt. Servants at Hdrs	i)CGHS Doctor ii) From a Registered Medical Practitioner in the circumstances when he finds it difficult a Medical Unfitness Certificate or a Fitness Certificate from a CGHS Doctor or AMA	Govt. Hospital/AMA
i) Away from Hdqrs on duty or away from CGHS area at the time of illness	By an AMA of the place or by an Registered Medical Practitioner if no AMA is available within a radius of 8 Kms from his residence or temporary stay outside Hdqrs	

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In case of Non Gaz Govt. Servants, a certificate given by a Registered Ayurvedic, Unani, or Homoeopathic Medical Practitioner or a Registered Dentist in case of Dental Ailments or by a Honorary Medical Officer may also be accepted, provided such certificate is accepted for the same purpose in respect of its own employees by the Govt. of State in which the Central Govt. servant fall ill or to which he proceeds for treatment..

5.10 Leave Sanctioning Authority

1. The delegation of powers for sanctioning earned leave, half pay leave and commuted leave to different categories of staff is shown below:

Cadre	Kinds of leave	Sanctioning Authority
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Sr.Accounts Officer/ Accounts Officer in Main Office	i)	E.L, H.P.L, Commuted Leave in excess of 30 days and all other kinds of leave	Accountant General
	ii)	E.L., H.P.L, Commuted leave up to 30 days	Group Officer concerned. Group Officer (Administration) for Sr.AO/AO's of AG's Group Accountant General
Sr.Accounts Officer/ Accounts Officer, Puri Branch Office	I.	E.L, H.P.L, Commuted Leave in excess of 30 days and all other kinds of leave	
	II.	E.L., H.P.L, Commuted leave up to 30 days	Group Officer, Works Accounts, Puri Accountant General
Sr.Private Secretary/ Private Secretary		All Kinds of Leave	
Assistant Accounts Officer, Section Officer, Adhoc Section Officer and Supervisor in Main Office	I.	E.L, H.P.L, Commuted Leave in excess of 30 days	Group Officer concerned
	II.	E.L., H.P.L, Commuted leave up to 30 days	Branch Officer Concerned
Assistant Accounts Officer, Section Officer, Adhoc	I.	E.L, H.P.L, Commuted Leave in excess of 30 days	Group Officer, Works Accounts, Puri
	II	.E.L., H.P.L, Commuted leave up to 30 days	Branch Officer concerned
Section Officer and Supervisor, Puri Branch Office			

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Cadre	Kinds of leave	Sanctioning Authority	
Sr.Accountant/ Accountant/Clerks/ Staff Car Driver, Sr. Gestetner Operator, EDP Staff, Record Keepers in Main Office/ -do- for Puri Branch Office Officers and staff of	I.	E.L, H.P.L, Commuted Leave in excess of 30 days	Group Officer concerned Branch Officer
	II.	E.L., H.P.L, Commuted leave up to 30 days	Concerned
-do-	-do-	-do-	
-do-	-do-	Group Officer	

AG's Group / AG's Secretariate (other than Sr.Aos/Aos)		(Administration) Branch Officer concerned/ Secretary to AG.
Officers and staff of Welfare Section	-do-	Group Officer (Administration) Welfare Officer
Hindi Officer and Staff of Hindi Cell	-do-	Group Officer (Administration) Branch Officer, Admn
Steno Gr.I, Steno Gr.II and Steno Gr.III attached to Group officers	EL, HPL and Commuted leave	Group Officer concerned
Pool Steno attached to Bos/Sections	EL, HPL and Commuted leave	Group Officer Concerned, Branch Officer Group Controlling Section/Branch
Group 'D' staff	El., HPL and Commuted leave in excess of 60 days	Group Officer concerned
	EL, HPC and Commuted leave up to 60 days	Branch Officer concerned
All Group 'B' Officers and staff (other than Sr.AO/AO)	All other kinds of leave	To be submitted through Group officer concerned for sanction of leave by Group officer (Administration)/ Group Officer (Works Accounts) for Puri Office

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2. The certificate for continuance officiation will be recorded in the Service Book by Admn. section in cases wherever necessary, after obtaining orders of Senior Deputy Accountant General/Deputy Accountant General (Admn.)

5.11 Procedure For Sanction of Leave

- i) Application for leave should invariably be in prescribed form and be submitted well in advance along with leave address. Applicants can not

ordinarily avail leave unless it is sanctioned and he is formally relieved. Application for extension of leave should be addressed to the Competent Authority. In all cases of leave on medical grounds, the application for such leave should invariably be accompanied by a medical certificate in the prescribed form signed by the prescribed medical authority. It is the responsibility of the applicant to ensure that leave application together with Medical Certificate reaches the concerned section/Group Controlling Section, well in advance. Officials returning from leave on medical certificate should produce medical certificate of fitness in the prescribed form signed by the authorized medical officer and await orders of the leave sanctioning authority.

- ii)** Every section should maintain a register in the following format and enter therein all applications for leave other than Casual Leave chronologically in separate pages being opened for each month.

Name of the Individual	Nature of Leave applied for			Admissible	Sanctioned by Branch Officer	Sanctioned by Group Officer.	Forwarded to Admn. under No. & Date.	Remarks
	From	To	No. of Days					
1	2	3	4	5	6	7	8	9

- iii)** Applications for leave in respect of Senior Accounts Officers/Accounts Officers should be submitted to their respective Group Controlling sections. On receipt of the application the Group Controlling section should submit the applications to concerned Group Officers for consideration. After making suitable alternative arrangement for the work, the application should be forwarded to Admn. section along with the recommendations of the Group Officer for obtaining the sanction of Senior Deputy Accountant General/Deputy Accountant General (Admn.)/Accountant General, as the case may be. Request for substitute wherever necessary may also be specified.

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Administration section in turn, immediately on receipt of the applications should submit them to Senior Deputy Accountant General/Deputy Accountant General (Admn Accountant General as the case may be for sanction & communicate the sanction or otherwise to the Group Controlling section to enable the officer to proceed on leave.

- iv) In exceptional cases absence from duty in anticipation of formal permission or of grant of leave may be necessitated on account of serious illness/hospitalization or accident which renders it unsafe & impracticable for the officer to attend duty until sanction is accorded. In such cases such leave as is admissible will be granted on production of proper evidence of its necessity. In other cases the nature of indisposition etc. may be such that an officer can reasonably be expected to continue in his duties for the short time necessary to enable his application for leave to be sanctioned & for his relief to be arranged. In such circumstances, if he absents himself unnecessarily from duty in anticipation of sanction of leave, it must be clearly understood that he is liable to be treated as absent without leave & to be dealt with accordingly.

5.12 Absentee Statement

Absentee Statement shall be furnished by the Group Controlling section in respect of officials who, have been sanctioned leave as also those who are absent without proper sanction of leave, during the period from 15th of previous month to 14th of the current month to O.E. section, on or before 20th of each month. 'NIL' statements should also be sent to O.E. Section.

After receipt of Absentee Statement, OE section shall keep a note of such absence in the pay control register and pay bill register of the concerned official and watch its regularization by the competent authority.

The Absentee Statement shall then be Admn.II section for similar noting in the service records and watch its regularization by the competent authority.

In this regard, proper coordination shall be maintained between OE and Admn.II section to ensure that no period of unauthorized absence of any official goes not regularized and no excess payment is made relating to the period of such unauthorized absence.

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5.13 Joining Report

Officials returning from leave, should report to duty to the Group/section from where they proceeded on leave and await the orders of the leave sanctioning authority.

No Group/section shall surrender an official without prior approval of the Sr.Deputy Accountant General (Admn).

5.14 Permission to leave the station

No Officer and staff shall leave headquarters without the prior permission of the leave sanctioning authority. Officers and Staff desirous of residing outside Hdqrs shall obtain prior permission of the competent authority for commutation to office.

Address during absence from the Headquarters/Stations or residence should invariably be left with the office. During regular leave also address should be left with office but no formal permission to leave headquarters is necessary as the grant of regular leave of any kind carries with it, the permission to leave the station.

5.15 Treatment of period spent by Government servants in attending Courts

- i.) Where a Government Servant is summoned by Courts of Law, whether criminal or civil or by a Court Martial or by a properly constituted authority holding a departmental enquiry in India to give evidence regarding facts which come to his knowledge in the discharge of his public duties, the period of absence will be treated as duty.
- ii.) Where the Government Servant is summoned as a witness by the Courts or authorities referred to in (i) above to depose about facts which came to his knowledge in his/her private capacity, the period of absence should be treated as Casual or ordinary leave as may be due to him under the rules. No Special Casual Leave will be granted for this purpose.
- iii) The periods spent by Government servants in attending Courts of Law as Jurors or Assessors with the permission of their respective Heads of Departments, should be treated as Special Casual Leave, which should not be debited to the Casual Leave account.

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The Government servants attending the court of law in the circumstances mentioned above during the periods of leave, will not be given any extra leave for such attendance nor will their leave be considered to have been interrupted by such attendance.

iv) The period of absence of a Central Government Servant who is summoned to give evidence or to produce official documents in a Civil Court will be treated as duty irrespective of whether the Central Government is a party to the suit or not provided that:-

- a)** In case where he is summoned to give evidence on the facts that come to his knowledge in the discharge of his public duties, he is authorized by the head of the office to give evidence; and
- b)** In case where he is summoned to produce official documents, he is authorized by the head of the office to produce the documents.

The civil suits referred to above may even be one in which a local body or a private person is a party.

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GENERAL PROCEDURE

6.01 Control over State of Work

A standard list of returns (both inward & outward) with due dates should be prescribed for each functional group/section to ensure control & review over the performance of various duties entrusted to it by Supervisory Officers at different levels. Each section of the office should maintain a Calendar of Returns in the prescribed form (S.Y. 264) showing the due & actual dates of despatch or receipt of the returns to/from outside or within the office or submission to Branch Officer/Group Officers of the various returns & reports as the case may be.

(Para 1.15 of MSO (Administrative) Volume-I Third Edition)

Further the following instructions may be followed in the maintenance of Calendar of returns.

1. The items should be arranged under several groups viz: 'Bi-weekly', 'weekly', 'fortnightly', 'monthly', 'quarterly', 'half-yearly', 'annual', occasional etc.
2. It is necessary that some pages are kept blank at the beginning for Branch Officers review.
3. The calendar of returns should be submitted weekly to the Branch Officer on every Monday and monthly to the Group Officers. The Calendar of returns of the section in the direct charge of the Accountant General should be submitted to him monthly.

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4. As soon as the Calendar of returns is opened in the beginning of a year the Head of the section should carefully see that no return due from the section is omitted there from. He must keep the calendar corrected with reference to orders prescribing the submission of new returns or canceling returns already included.
5. An annual scrutiny of Calendar of Returns of all sections should be conducted by the I.T.A. section and results submitted to the Accountant General through the Group Senior Deputy Accountant General/Deputy Accountant General on the 30th September each year for orders.
6. The Group Controlling section should review the Calendar of Returns of all sections under their group once in every year by 20th April by keeping suitable notes in their Calendar of Returns to ensure that all the returns (both inward and outward) which are due for submission from concerned sections are shown in the respective Calendar of Returns and bring to the notice of the Group Officer irregularities, if any, in the maintenance and submission of the same.

6.02 Progress Report

1. A Report showing the state of work in the section as on last day of each month should be prepared by the section in-charge in the prescribed form. The report should be submitted to the Group Controlling section by 5th of each month after obtaining approval from the Branch Officer. The progress report of the sections in the direct charge of Accountant General may be submitted to him monthly on the due date.

The internal as well as external arrears should be computed in terms of man-days with reference to the standard rates prescribed by authorities from time to time.

The progress report should be accompanied by a certificate in the following form.

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"I certify to the best of my knowledge and belief that with the exceptions of the arrears detailed & explained in the attached report, the work is up-to-date".

2. The Group Controlling section should consolidate the progress report in respect of the sections and sent to the Secretary to Accountant General, who in turn should submit the same to the Accountant General on due date i.e. 9th of each month.

3. **Quarterly Progress Report**

The quarterly reports on the state of work as on 31st March, 30th June, 30th September & 31st December should be submitted to the Comptroller & Auditor General by the Accountant General so as to reach the Headquarters office by 15th of the following month following the quarter for which it is due as detailed in para-1.16.3 & 1.16.4 of Comptroller & Auditor General's MSO (Administrative) Volume-I (Third Edition). In addition Accountant General is responsible for making special reports to the Comptroller & Auditor General of India of any large arrear of work as detailed in para 1.16.6 of Comptroller & Auditor General's MSO (Admn) Vol.I (Third Edition)

6.03 **Maintenance of Note Books**

1. A General Note Book for each section should be maintained for recording important orders, decisions etc. Every entry in the General Note Book should be attested by the Head of the section by his dated initials.

2. **Maintenance of Register of Registers**

A Register of Registers should be maintained in each section to serve as an index of all the registers maintained in the section. The existence of the registers in the section should be verified quarterly and a certificate to that effect recorded on the register of registers and submitted to the Branch Officer on the 5th of May, August, November and February.

6.04 **Dating initials**

Whenever it is necessary for any one to initial any document or register, the initials must invariably be dated.

6.05 Maintenance of Guard Files

Guard files containing copies of important orders should be maintained separately in respect of orders issued by the Central Government, State Government, Comptroller & Auditor General of India and other higher authorities. The Group controlling Section should be responsible for maintenance of these files and will take orders of the Branch Officer or the Accountant General, if necessary in doubtful cases.

6.06 Loss of Files

Loss of Government files is a serious matter. It should be ensured that every effort is made to trace the missing files and responsibility fixed on each case of loss. *(Para 2.43.1 of C & A.G's MSO (Administrative) Volume-I (Third Edition))*

6.07 Copies of important orders for circulation

Letters received in Group Controlling Section, which are required to be noted by other sections, one copy of each such letter will be circulated. The original letter being filed after proper action has been taken by the dealing section.

OFFICE ORDERS-

Office Orders will be issued in three series viz. 'A', 'B' and 'C'. The 'A' series will incorporate orders and decisions of Govt. of India, C&AG and State Govt. The 'B' series shall consist of orders of a permanent interest issued by the Accountant General. The 'C' series shall consist of orders of ephemeral interest issued by the concerned authorities. For example, transfers, promotions, sanction of leave etc.

A separate series of orders styled as 'Establishment Orders' dealing with the orders of confirmation, promotion, death, resignation, retirement, permanent absorption, termination of lien etc shall be issued by Administration (based on A.G.s order in file Admn-I-ITA-1979-80 Dy No.TM-2-In-695).

The registers of Officer Orders of 'A' series, and 'B' series shall be maintained in T.M.2 section. The registers of Office Orders of 'C' series and Establishment Orders shall be maintained in Administration.

Once a year at the time of weeding out of old records the office orders in the 'A' and 'B' series will be examined by Group Controlling section with a view to

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canceling such of them as have been superseded by subsequent ones or have been incorporated in codes and Manuals. An office order canceling these orders will be issued after obtaining the approval of the Accountant General.

The section in-charge of each section will be personally responsible for keeping the sectional files of office orders up to date.

6.08 Inter-departmental consultation between Sections

Any point on which the views of another section are sought should be put up to the Branch Officer for consideration and the Branch Officer in his discretion will

refer it to the other Branch Officer concerned, if he thinks it necessary. The responding section should also communicate its views through its Branch Officer.

6.09 Interpretation of rules

Any point of doubt relating to the interpretation and application of any Civil Service Rules arising in the Section in the first instance, be referred to the concerned Group Controlling Section, wherein it will record their views.

In case of further doubt, the matter may be referred to Administration for clarification or necessary action.

6.10 Supply of information in connection with questions raised in parliament and State Legislatures

Information regarding parliamentary questions should be furnished to the Government of India only through the Comptroller & Auditor General, unless otherwise specified. A copy of the communication calling for the information together with the reply in triplicate should be sent to the Assistant Comptroller & Auditor General (N) by name.

Information called for by the State Government for:-

Reply to a question raised in the State Legislature or supplying it to the Central Government for replying to a parliamentary question, need not, however be routed through the Comptroller & Auditor General, unless the matter pertains to Administration etc. Whenever such information is proposed to be refused, prior approval of the Comptroller & Auditor General should be taken.

(Para 2.30 of Comptroller & Auditor General's MSO (Admn) Volume-I 3rd Edition)

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6.11 Production of official documents and giving oral evidence in a court of law

When a Government Servant is summoned by a court to produce official documents and giving oral evidences in a court of Law the procedure as detailed in Para-2.41 & the annexure to Comptroller & Auditor General's MSO (Admn) Volume-I Third Edition should be strictly followed.

6.12 Medical Attendance Treatment by employees.

All members of this office who are not members of the CGHS are governed by the Central Services Medical Attendance rules 1944. If an employee or a member of his/her family covered under CGHS falls ill at a place not covered under CGHS, treatment shall be admissible under CS (MA) rules.

A C.G.H.S. dispensary for the staff of Accountant General Orissa has been established in the A.G. Colony, Unit-4, Bhubaneswar, which is functioning with effect from 19.8.88.

6.13 Transfer of charge

1. Every officer of the rank of Senior Accounts Officer/Accounts Officer and above on transfer, should handover to his successor all keys, valuables, confidential reports & cypher codes if any. He should also prepare the information of all points of importance in connection with his charge and any important cases of items of work which are pending. Any serious defects that may exist in the working of the sections should be specifically mentioned in the list prepared. The details of handing over

charge along with the memorandum of charge should be submitted to the Accountant General for his information and orders.

The Administration section will be responsible for bringing the provision of the above rules to the notice of the relieving & relieved officers.

2. Every Supervisor/Section Officer/Assistant Accounts Officer or Senior Accountants/Accountants when making over change of his duties should bring to the notice of his successor the important points requiring early attention. A list of papers and other articles handed over to the successor should be

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prepared and signed both by the relieving & relieved officials. The transfer papers should be kept by the section in-charge in separate files.

6.14 Change of name/surname

Every Government servant goes by his name as entered in the first page of his service book which in turn is based on the name as entered in his school certificate, HSCE certificates issued by the Boards and other certificates produced by him at the time of recruitment.

If a Government servant desires to adopt a new name/surname or to effect modification in his existing name the procedure laid down in Swamy's Manual on Establishment & Administration.

6.15 Custody of Keys

Care should be taken to see that the keys of all locks are secured safely and they do not fall into the hands of unauthorized persons.

The procedure as laid down in Note-4 below rule-13 of Central Government Account (Receipts & Payments) rules 1983 should be followed for safe custody of keys of office lockers, Almirahs, Cash Chest etc.

6.16 Suggestions for Reduction and Simplification of work

Section Officer/Assistant Accounts Officer and Senior Accountants/Accountants, if they so desire may submit any suggestions they wish to make for the improvement or simplification of work. Such suggestions should be laid

before their Senior Accounts Officers/Accounts Officers, who will pass them on to the Accountant General for consideration.

6.17 Missing Registers Documents etc.

Whenever any paper, register or document is found missing, the loss or non-availability of such documents, etc., should immediately be brought to the notice of the Senior Accounts Officer/Accounts Officer and the Senior Deputy Accountant General/Deputy Accountant General concerned for orders. The section in-charge is responsible for seeing that no delay takes place in bringing the matter to the notice of the Branch Officer in-charge and in taking the action suggested by him.

CHAPTER - 7

CORRESPONDENCE

7.01 Inward Letters

1. All inward letters received from Government of India, C & A.G. of India, State Government and Registered letters are in the first instance entered in the record index register which are then sent to respective sections indicating a serial number of the index register in the letter itself.

The ordinary letters so received are sent to the sections with a statement through “Dak Management” in the dak register of individual section.

2. The letters received from record section should be initialed by the Branch Officer. He may also whenever required indicate the action that should be taken on the letter.
3. On receipt of dak the section in-charge should mark the letters to the concerned seats of the section and letters not related to his section should be kept in the dak register itself putting a remark to that effect. He will then handover the dak register to the Clerk.
4. The Clerk will receive the letters of the section from the dak register and diarise the letters in the diary registers maintained (Form No.SY-318 A) immediately date wise and handover them to the concerned Auditors indicating the inward diary number on the letters.
5. Letters from Government of India received by the record section should be placed before the Accountant General at the first instance for his perusal. On receipt back of the letters from the Accountant General they should be dealt by the record section as indicated in sub-paras (1) to (4).

7.02 C & A.G's Letters

Letters from the C & A.G. of India should be placed before the Accountant General in a dak pad. After the dak is seen by the Accountant General the

Accountant General's secretariat will diarise the letters in the central diary register and send them to the concerned Group Officers, which in turn will be distributed to the Branch Officers for taking prompt action as per usual procedure.

The Accountant General's secretariat will keep close watch over the disposal of the letters and submit the central diary register weekly to the Accountant General indicating the mode of disposal of the letters and position of letters not disposed off for more than a week after obtaining the position of the letters from the concerned sections through Branch Officer.

7.03 Disposal of Letters

1. The responsibility for disposal of letters lies with the sections to which it belongs. After taking complete action on the letters the mode of action should be recorded on it. Letters from Government of India, C & A.G. of India and State Governments should be disposed of/filed under the orders of the Branch Officers and in other cases by the section in-charge. When a file order is given after final disposal of the letter the section in-charge should put his initial against each letter in the inward diaries in token of check.

If for any reason action cannot be taken on any letter, the disposal of which is dependent on any other event it should be noted in the 'Pending Case Register' vis-a-vis inward diary and put up to the Branch Officer with the remarks 'noted in the pending register for file order. The final disposal of such letters should be watched through that register which should be maintained in the following format.

Date	Particulars of letters/Memos kept pending	Subject in brief	When to be taken up	Date of final disposal	Initials of section in-charge.
1	2	3	4	5	6

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2. All inter-sectional letters, note sheets and other papers should be noted in the sectional transit registers in seriatum and running numbers appearing in the transit registers should be noted in the papers to be sent to other sections.

The clerk of the section shall see that all the letters and other documents are duly received and acknowledged. The transit registers should be submitted to the section in-charge on the first Monday of every month and to the Branch Officer quarterly.

7.04 Report on outstanding letters

The Diary registers viz. G.I. letters, C & A.G's letters, express letters, telegrams, inward letters and letters received from other sections should be submitted to the Branch Officer weekly on every Monday and to the Group Officer on the last Monday of the month. The weekly closing of the inward registers should start with letters received up to _____ but not disposed off by _____ mentioning opening balance, receipt during the week, disposal during the week and closing balance of outstanding letters. Further an analysis of outstanding letters should be prepared seat wise and recorded in the inward diary registers in the following manner.

Sl. No.	Name of the Sr.Ar/Ar	Opening balance	Receipts	Totals	Disposal	Closing balance.
1	2	3	4	5	6	7

The closing balance should be analysed indicating letters not disposed of for more than two weeks, three weeks, one month & six months.

While submitting the monthly closing of inward diary registers to the Group Officers a memorandum in the following form should be prepared in respect of outstanding letters for more than two weeks.

Dy. No.	Date of receipt in the section	From whom received	Subject matter	Reasons for delay	Action taken for clearance including the date on which it is likely to be disposed off.
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1	2	3	4	5	6

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The sections under the direct control of the Accountant General should submit the registers through the Branch Officers.

While submitting the inward diary registers the section in charge should record the following certificates in the register and be responsible for the correctness thereof.

1. "Certified that necessary file order has been given on all letters finally disposed off and that the file or case no. has been noted against the entries of those letters in the diary register."
2. "Certified that all letters entered in the diary register up to the last week but one and finally disposed off have been filed or cased, as the case may be and that all cases formed have been entered in the register of cases."

The Branch Officer should be personally responsible for accounting for the delay in respect of the letters not disposed off for more than two weeks. During their visit to sections he should see that letters are not unnecessarily accumulated in the section.

7.05 Outward Letters

Every section should maintain a register in Form SY.316 to keep the record of letters issued from the sections known as "outward register." After a draft is approved by the competent authority it should be numbered in the sectional outward register for despatch. The file no./case no., brief subject, to whom issued as mentioned in the draft should be indicated in the outward register. The section in-charge should see that the register is properly maintained and submitted to the Branch Officer on the 10th of every month. At the time of monthly closing of outward register the section in charge should examine

carefully that all reminders due have been issued & furnish a certificate to that effect indicating the reasons for non-issue of reminders within the due date.

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Confidential/Secret papers should be placed in double covers and the security markings viz. confidential or secret should be marked in the outer covers. The inner cover should always indicate the name of the concerned officer.

7.06 Reminders

1. In order to watch the disposal of reminders a 'Reminder Register' should be maintained in each section in the following proforma.

Sl. No.	No. and date of the letters received as reminder	No. of reminders	No. and date of original letter	From whom received	Brief subject	How disposed off	Remarks
1	2	3	4	5	6	7	8

The reminder register should be submitted to the Branch Officer every Monday & Thursday to see early disposal of outstanding cases.

2. The following instructions should be observed in issue of reminders.
 - i. A reminder should be issued on the date noted on the draft if a reply is not received in the meantime.
 - ii. In cases of views on intricate matters addressed to Government the first reminder may be issued after a month & subsequent reminders on every fortnight. In case of letters to the C & A.G. and Central Government the first reminder should be issued after one and half month & subsequent reminders every month. In all other cases the reminders should be issued fortnightly.
 - iii. If no reply is received after two reminders the case should be put up for orders of the Branch Officer.

7.07 Telegrams, D.O. letters, FAX

1. All telegrams, Fax messages and D.O. letters received from the C & A.G. of India & Government of India should be sent at first instance to the Accountant General and thereafter to the concerned sections through the Group Officers/Branch Officers.

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A separate inward diary register should be maintained in the section to watch its disposal. They should be disposed off within three days of their receipts in the office. The register should be closed twice a week i.e. Monday & Thursday for submission to the Branch Officer & submitted monthly to the Group Officer as in the case of other inward diary registers.

2. A telegram should be issued only on occasions of utmost urgency. The classification of them as 'Express' or 'Ordinary' should be at the discretion of the sender. The telegrams should be followed by post copies wherever considered necessary.

The record section will make immediate arrangements to send the telegrams to post office and will keep proper record of receipt & disposal of each outward telegram.

The telegraphic address of Accountant General Orissa, Bhubaneswar is 'ACCOUNTS ORISSA'

The follow up copy of the FAX messages should be sent through ordinary post only.

7.08 Unofficial correspondence

1. There is no essential difference between unofficial and official correspondence except that unofficial correspondence should receive more prompt attention than official correspondence. But unofficial correspondence is as important as official correspondence and should be carefully numbered and filed along with official correspondence in the

proper file. Inward and outward unofficial reference should be numbered in the same way as letters. In order that the purpose of the reply to unofficial reference may be intelligible to any one taking up the file subsequently, it is necessary that the subject matter of the reference should be briefly dealt with in the notes connected with the disposal of the reference.

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2. In order to obviate the difficulties and the inconveniences felt at times in the disposal of unofficial reference, typed copies of all such references (at least the relevant portions) should be kept on record.

3. Subject to the special orders issued by the Accountant General replies to all unofficial references received in this office are to be passed by the Accountant General and issued under his signature.

The name, designation and the telephone numbers of the officers signing the unofficial note should be typed or rubber-stamped under his signature.

4. All unofficial references received in the office should be diarised as soon as they are received in a separate register maintained for the purpose in Record section and made over to the section concerned immediately through the unofficial register. Unofficial reference should be regarded as urgent and should be disposed of within seven days of their receipt in this office. If the disposal is likely to be delayed beyond seven days due to any reason, the same should be brought to the notice of the Group Officer concerned and necessary extension of time obtained. Unofficial communications received from the C & A.G of India, Government of India and State Government should be diarised in the section in a register and put up to the Branch Officer concerned on alternate days. i.e. 3 times a week viz. Monday, Wednesday and Friday. The Branch Officer concerned should ensure that these are accorded top priority and disposed of within a week of their receipt.

The draft amendment concurred in by this office should be suitably authenticated before return of the Government files.

7.09 Office Notes

1. An office note is prepared to analyse or discuss the issue and for obtaining orders or directions of the appropriate authority such as:-
 - i. issue arising in the course of day-to-day work.
 - ii. issue passed by departmental officers for advice or/and ruling.
 - iii. issues involving interpretation of rules/or orders arising in the process of disposal of inward dak.

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2. Whenever any change in the existing procedure, introduction of new procedure is proposed, the notes seeking orders of the higher authorities should briefly discuss:-
 - i. The existing procedure,
 - ii. The defects in the existing procedure and how these defects are affecting the working of the Deptt. and implication thereof.
 - iii. The possible steps to plug the loop holes/defects.
 - iv. The alternatives proposed on which approval/orders are sought, explaining the merits of each alternative.
3. The following points should be kept in view while dealing with note on routine letters.
 - i. As every one dealing with the case is expected to go through the paper under consideration the substance of the same should not be given in the notes in extenso.
 - ii. Only the salient points on which the section wants to offer comments need be brought out in the note.
 - iii. Discuss each of these points in a separate sub-paragraph with action proposed to be taken.
 - iv. If there is nothing to discuss, simply note "for information" or for "personal/orders or whatever may be appropriate may be written.
 - v. If the note is about a complex accounting matter, illustration with suitable examples should be given to make it clear to understand what is being conveyed.
4. **Language and presentation of note**

- i. An office note should be temperately and courteously worded and should be in third person.
- ii. It should be brief, clear, business like and free from personal remarks.
- iii. The facts, views, arguments etc. prepared to be incorporated in the note should be arranged into paragraphs which should be numbered. The arrangement should be such that there is cogency and continuity in presentation of the case.
- iv. The note should have a definite conclusion. The specific points on which approval/orders are sought should be clearly indicated at the end of the note.

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- v. Use of high sounding and archaic words should be avoided. As far as possible use of Latin words and phrases should also be avoided.
- vi. Repetition and matters not germane to the issue should be avoided.
- v. The officers are expected to go through the PUC (Paper under consideration) before going to the note. It is therefore unnecessary to reproduce verbatim the contents of PUC in the note. If however, the PUC is lengthy and complex then a precis of its contents may be given

in the notes. A precis should be made when several papers (PUC) are dealt with simultaneously.

7.10 Drafting of Letters

1. rules of correspondence:-

- i. Replies to letters received must be neatly and legibly drafted on the form prescribed for the purpose and the subject briefly noted by the drafter at the top of each draft.
- ii. The writer must put his initial at the bottom and also record the date of submission to his section officer/Assistant Audit Officer who after passing it, will similarly affirm his initial and date near the place intended for the officer's initial.
- iii. Sufficient space should be left between lines for correction, addition and alternation by the higher authorities.
- iv. The ideas, facts and matter to be conveyed should be arranged in convenient paragraphs. Each para should be numbered serially.

2. The language of draft should be:

- i. Temperate, Polite and in offensive.

- ii. Couched in simple language.
- 3. Avoid as far as possible use of:**
- i. Complex and unduly long sentences.
 - ii. Abbreviation, other than commonly used and understood.
 - iii. Indiscriminate scribbling on the margins.
 - iv. Writing in between the lines.
 - v. Overwriting erasures etc.
 - vi. All ambiguous terms such as 'Former', 'latter', 'yesterday' & 'Tomorrow' and words such as '*False*' '*Fictitious*' '*Manipulation*'.

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- 4. If any part of the draft is to be revised extensively, it should be rewritten neatly. For all important letters a neatly typed copy should be kept on file along with the approved drafts.
- 5. Reference to rules & orders in the communication meant for offices outside IA & AD quote only such rules, orders & codal provisions etc. which the officer addressed is expected to follow or observe.
- 6. When a Branch Officer drafts a letter himself the SO/AAO of the section concerned will be responsible for checking the correctness of any facts & figures given therein. The SO/AAO is also responsible for bringing to notice any orders of Government or other authority which the Branch Officer may have accidentally overlook. All drafts approved by the officers should invariably be returned to the SO/AAO concerned before they are made over for typing.

7.11 Forms and general rules of correspondence

Forms of correspondence:- Written communications issuing from the office shall be in one or the other of the following forms:-

- 1. Letters.
- 2. Memorandum.
- 3. Demi-Official letters.

4. Endorsement.
5. Telegram.
6. Unofficial Memorandum/Note.

Each of the above forms has a use and phraseology of its own.

1. Letters:-

- i. Letter is the most common form used for all formal communications to other Accountants General offices, Government of India, State Government, other offices and Government servants etc. It is not generally used for correspondence between different sections of the office.
- ii. A letter is composed of the following parts:-
 - a. Letter head bearing the name of office of the Accountant General Orissa, Bhubaneswar.
 - b. Number and date of communication.
 - c. Name and/or designation of the sender.
 - d. Name and/or designation of the addressee.
 - e. Subject.
 - f. Salutation.
 - g. Main text of the letter.
 - h. Subscription.
 - i. Signature and Designation of the sender.
- iii. Letter addressed to official authorities should begin with the salutation 'Sir'. All official letters terminate with the subscription "Yours faithfully" followed by the signature and designation of the persons signing the letter.

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2. Memorandum:-

This is used

- i. in replying to petitions and applications for appointments etc.
 - ii. in acknowledging the receipt of communication and
 - iii. for conveying information of minor importance. This is written in the third person and does not contain a salutation or a submission except the signature and designation of the officer who signs it.
- 3. Demi-official letters:-** This form is used in correspondence between Government officers for an interchange of communication,

opinion or information without the formality of the prescribed procedure and also, when it is desired that a matter should receive the personal attention of the individual address or when it is intended to bring to the personal notice of an officer, a case on which action has been delayed and official reminders have failed to elicit a suitable reply. A demi-official letter is addressed personally to an officer by name. It is written in the first person singular in a personal and friendly tone with the salutation 'My dear or dear.....' and it terminates with "Yours Sincerely". It is signed by the officer generally without mentioning his designation.

4. **Endorsement:-** This form is made use of when a paper is returned in original to the sender for information, remarks or disposal or where a copy of

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communication is to be forwarded to others in addition to the original addressee.

In the last case the endorsement may take one or other of the following forms.

(A copy of the letter to which it is a reply) is forwarded _____ for information/for necessary action/for favour of a reply/for early compliance.)

This form should not, however be used in communicating copies to State Government which should generally be done in the form of letter.

7.12 Signing of letters

Letters, relating to the Sections and subjects under the direct supervision of Branch officer, issue ordinarily over his signature though they are stamped as emanating from the Accountant General .

Provided that no communication of the following nature should issue except with the previous approval of the Accountant General or Group Officer:-

1. Letters implying dissatisfaction or censure and
2. Letters to Government State or Central:-
 - i. bearing an important question of Accounting matter

- ii. challenging decisions and orders;
- iii. questioning the validity of any sanctions otherwise than for merely technical defects and
- iv. containing proposals for writing off or waiving recovery of over payments.

Such communications should ordinarily be signed by the Accountant General.

Provided further that all letters to the Comptroller & Auditor General other than on routine matters, should ordinarily be issued under the signature of the Accountant General or with his full knowledge, particularly in respect of cases involving errors or delays, etc., so that the C & A.G's office may know that in all such cases suitable action has been taken and remedial measures adopted by the Accountant General wherever necessary. When an important communication is issued by a Group Officer or other officer with concurrence of the Accountant General the fact should be indicated in the letter itself.

7.13 Acknowledgement of letters

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The Comptroller & Auditor General has no objection to the Accountant General's authorising the Branch officer to sign acknowledgements of receipt of Comptroller & Auditor General's letters.

Sending out to Government and other authorities of copies of letters and memoranda, received from the C & A.G., is strictly prohibited. There is, however, no objection in 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 or orders of the Comptroller & Auditor General of India.

7.14 Queries of the Accountant General and other officers

Queries of the Accountant General or any other higher officers on the inward letters etc. must be answered by the Section Officer/Assistant Accounts Officer concerned within three days of receipt of the letter etc. in his section unless any date is specified by the officer concerned for the submission of the compliance. If the complete compliance can not be given within the time the letters must never-the-less, put up with an explanation of the cause of delay.

The replies should always be written in note sheets and not in the inward letters themselves. Under no circumstances should queries by officers be answered on slips of papers; special care should be taken not to overlook cases in which a report has to be made to the Accountant General or other Group officers after action has been taken. Such cases should be watched through the Section Officer/Assistant Accounts Officer's note book.

7.15 Referencing

To the draft should be attached a flag. DFA (Draft for approval). To the Inward Dak should be attached a flag PUC (Paper under consideration). If more than one Inward Dak/Communication be involved in the disposal, the main communication shall be marked PUC-I, others PUC-II, PUC-III and so on.

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To the back papers referred to in the PUC, DFA and Note and contained in the files/. cases flags with different letters should be attached. The flag should be attached covering the entire width of the file/cases in such a way that all flags are visible. All the back papers should then be referenced by noting in the margin of the PUC/DFA/Note in pencil, the letter indicated on the flag attached to the particular back paper in the file/case.

Other important points to be looked into this respect are enumerated for the guidance of all concerned.

- i) Whenever a reference is received from outside or any other section in this office it should first be placed in the file properly page numbered;

- ii) If it is in reply to any reference from the office or section the words reply at page- should be recorded on the said reference.
- iii) Before dealing with the PUC it should be properly referenced and every letter quoted there should be referenced by indicating the page and file number.
- iv). Wherever a reply is to issue the draft should be submitted along with the notes according to the views expressed there. If the higher authority does not agree with the views draft can be amended. That will avoid resubmission of the file and save time. Only in very rare cases, where decision of the Group Officer/ Accountant General is absolutely necessary, note should be submitted first & draft put up after-words.
- v) All office notes should be written on the printed sheet supplied for the purpose. The margin of the office note being left blank for the record of the orders passed by the officers when the note is submitted.
- vi) The Section Officer/Assistant Accounts Officer dealing with an office note should see that there is at least one blank continuation sheet attached, on which the officer can record his remarks.

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- vii) Small slips should only be used for matters of purely temporary interest. They should be destroyed as soon as the information called for has been given and under no circumstances should they be filed along with other papers. If by any chance an important enquiry is started on such slips it should either be passed on a sheet of paper size or its contents copied on to such a sheet and all further noting should be carried on in the proper form.

All important papers should be put in separate file boards. Files should contain no loose papers and no pins. The actual papers under disposal should be enclosed in file covers, serially numbered and most carefully referenced tagged

together and not pinned. One end of the tag should pass through the (bottom) cover of the file cover and the (other) end of the tag should not be attached to the cover.

viii) Remarks as a rule should not be written on inward letters and such papers should not be defaced by notes and queries. The orders to "Put up Papers" 'file' "Make up a case" or any other short direction may however, be entered in them under dated initials.

7.16 Circular Letters

Important circulars should issue under the signature of the Accountant General or Group Officer.

Circulars and general letters relating to State Government issued from this office will be published in Part-I of the Gazettee of Government of Orissa. The TM section will be responsible for their publication through the Director, Directorate of Printing and stationery and Publication, Orissa. Copies of circulars required for this office should be typed and distributed to all sections and to officers by the record section. Each section will maintain a guard file incorporating all circulars emanating from this office. An index should be prepared and kept up to date at the beginning of each guard file showing the issue number, date, subject and page number etc.

7.17 Procedure for Communication

A) All communications issued from this office to outside offices (except D.O. letters) should be addressed only to the highest officer in charge of the Office or the Department concerned and should issue under the signature of Branch Officer and above.

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B) A list of documents which may be issued under the signature of the Section in-charge is as follows.

- i.** Acknowledgement of letters and documents received.
- ii.** Fair copies of ordinary and express telegrams after the office copies have been approved by the higher officers.
- iii.** Post copies of telegrams and telegraphic messages.

- iv. Reminder Cards.
- v. Post card memoranda calling for vouchers and other documents not received.
- vi. Official memoranda on routine correspondence.
- vii. Half margin memoranda calling for information, details etc.
- viii. Fair copies of express letters and half margins after the office copies have been approved by the higher officers.
- ix. Calling for specimen signature.
- x. Form for calling for spare copies of Government orders.
- xi. Memorandum forwarding copies of letters.
- xii. Intimation of blank returns (except to Auditor General, Government of India and State Government and the AGCR)
- xiii. Important letters of Government of India for the State Government or the C & A.G. may be filed only after the Group Officer/Branch officer has so ordered. The file orders on the other papers and letters may be given by the S.O./AAO.
- xiv. Signing of routine acknowledgements and also reminders under their own designation (except to Headquarters office).
- xv. Issue audit notes and half margin memos conveying routine remarks such as calling for certificates, receipt schedules and other wanting documents.
- xvi. Scrutiny and acceptance of sanctions issued by authorities subordinates to Government or Heads of Deptt. etc.
- xvii. Attestation of entries in the service books of non-gazetted officers other than the first page of the service book & annual verification of service.
- xviii. In routine matters like calling for copies etc. in shape of non-returnable office memorandum after keeping office copies.

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- C) All the important letters requiring immediate action where time for examination of the letter in the receiving office is short, should be addressed by name to the officer concerned so that it can receive their immediate attention.

7.18 Communication with Foreign Government

All communications with foreign Government should be conducted through the Government of India, Ministry of External Affairs and Commonwealth Relations

and the Indian Diplomatic post in the country concerned. Detailed instructions on the subject are contained in Para 139 and Appendix.VI of the Central Secretariat Manual of Office Procedure.

7.19 Correspondence with press

No correspondence with press is to be undertaken without the prior approval of the Accountant General.

7.20 Communication to the members of Public

Letter form should invariably be used in addressing private or non official persons or bodies (including applicants). They should never be addressed in third person. *(Vide Para 2.18 of M.S.O. Admn Vol-I, Third Edition)*

7.21 Treatment of confidential correspondence

i) Confidential papers should not pass through the office in the usual course. Only the Gazetted Officer of the rank of Branch Officer and above should deal with them. It is left to the discretion of the above officers whether section in-charge should be allowed to see them. They should pass from hand to hand and should either be delivered personally or be sent in a closed cover.

Confidential papers of the Accountant General should be entered by the Senior Private Secretary to the Accountant General, in a register which will show the officials to whom these are made over for disposal. The final disposal should be noted in that register.

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Papers retained in the sections should be kept in a separate file or files in the personal custody of the section in-charge under the Lock and Key for so long as they remain confidential.

- i) The receipt of all secret and confidential letters by the Accountant General or Senior Deputy Accountant General or Branch Officers should be notified to the section concerned by a memo in the following form and the fact of issue of the memo noted on the secret or confidential communication itself.

Memo

Secret/Confidential letter No. _____,

dated _____ on the subject _____ is in _____ personal custody filed in _____.

Please note and diarise.

Sr. A.O./AAG/DAG/Sr.DAG/ A.G.

To

The Section in-charge _____ section.

These memos should be pasted chronologically in a guard file in a section in which these are received and suitable index also recorded in the guard file cover. This file should be reviewed by the Section in-charge frequently to keep himself acquainted with the orders. The section in-charge will be responsible for letters in question whenever a case to which the orders therein relate is put up.

- ii) Correspondence and papers marked "Secret/confidential etc. are to be typed by the stenographer & should pass through a special transit register named as register for movement of papers between Section and stenographers". The stenographer will acknowledge the receipt of the drafts and papers under their dated initials.

The Register should be maintained in the following proforma and should be maintained by all sections.

Date	Letter No.	To whom addressed.	Subject in brief	Dated initial of the stenographers	Date of return to section	Acknowledgement by the section.
1.	2.	3.	4.	5.	6.	7.

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7.22 File headings, Markings & filing of papers

A) File Headings

- i. Each section should have a suitable list of file heading approved by the Accountant General. One volume should be opened for each file for one financial year, a second one being opened within the year only when the first one has become bulky.
- ii. Any section finds these file heading not exhaustive they may obtain the orders of the Group Officer/ Accountant General to open new file headings to meet their requirement.

B) Marking

Marking of files in the sections should be made according to the period of their preservation as laid down in the Annexure to Chapter-XII of Comptroller and Auditor General's MSO (Admn) Volume-I, Third Edition. Cases not covered by these should be considered separately and orders obtained regarding the period of preservation. Marking of the files should receive the personal attention & watchful supervision of section in-charge of all section.

C) Filing

- i. The responsibility of filing the letters in proper files will rest with the Senior Accountant/Accountants. The notes & correspondences should be filed in the left & right sides of the files respectively and should be arranged in chronological order duly page numbered. The filing of papers should be completed on the same day or at the latest the next day after their disposals and noted in the inward diary register. If for any reason a paper is subsequently transferred from one file to another a reference to the same should

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invariably be noted in the file and diary register under the attestation of the section in-charge.

- ii. Each receipt & issue should be docketed in the notes portion of the file indicating number, date of issue and name & designation of the addressee.

- iii.** A part file should only be opened when the main file is not likely to be available for some time or it is desired to consult simultaneously with other sections. The part file should invariably be incorporated in the main file when the latter becomes available.
- iv.** Referenced papers of the files should be flagged with slips to facilitate their identification. The slips should be pinned neatly on the inside of the page in such a way that every slip will be visible.

Reference to matters other than PUC (Paper Under Consideration) should be made by quoting the page no. in the margin in pencil. Slips should be removed after they have served their purpose.
- v.** While description of rules, Regulations of Acts etc. are quoted in the body of the notes, their references should be indicated in the margin.
- vi.** Linking of files on which action is in progress will as far as possible be avoided. If any papers on a current file are required for reference in connection with disposal of another current case relevant extracts may be taken and placed in the latter.
- vii.** The current files/records of the sections should be arranged & kept neatly in the racks & what-nots provided for but in no case be allowed to lie on the floor.
- viii.** In general case files should not be kept in the sections for more than one year. The old files should be sent to the old record after preparation of list of files & records in duplicate, one copy of which should be retained in the section for reference.

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- ix.** All official books which are considered to be obsolete, not likely to be used in near future by the section, should be sent to old record.

7.23 Anonymous and Pseudonymous Complaints

No action should be taken on the basis of anonymous and pseudonymous complaints against Government servants.

(Para 2.22 of MSO (Admn) Vol.I Third Edition)

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BOOKS PUBLICATIONS AND PRINTINGS

8.01 Manuals

The various manuals of this office containing the detailed instructions and orders relating to the work of each department or section are prepared in accordance with the provisions of Paragraphs 2.1 to 2.4 of C & A.G's MSO (Admn.) Vol.I (Third Edition)

All instructions and decisions of a permanent nature not included in the codes or other publications used in this office should be incorporated in the Manuals by means of correction slips.

Every section of this office should maintain a register of corrections for each manual for which it is concerned.

The local manuals compiled by the Accountant General should be continuously revised and corrected from day to day by the sections responsible for maintaining them by issue of corrections as and when necessary. This will obviate the necessity of revising the Manuals at long intervals with the help of extra staff.

Corrections should be put up for approval as soon as they are prepared. They should not be allowed to accumulate. After approval of the draft corrections by the Accountant General, the fair typed copies should be sent to TM-2 Section who will make necessary arrangements for sending the same to the Controller of Printing and stationery quarterly over the signature of the Accountant General.

The new reprints of Codes and Manuals should not be priced publications and will be marked 'For official use only'. This procedure should also be adopted in case of manuals issued by the officers subordinate to the C & A.G.

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8.02 The following points should be observed in processing and safe custody of the books issued to the Sectional libraries

- i) The books should be kept only in the custody of the Section in-charge of the Sections and should be made available to the Senior Accountants/Accountants whenever required for reference.
- ii) A register showing the list of Codes and manuals maintained in the section should be opened by the Section in-charge for all books supplied and the entries made therein. The Sectional library books should be verified by the Branch Officer quarterly in the months of April, July, October, January and a report of verification should be sent to TM-1 Section by 15th of the month to enable that section to submit a consolidated report to the Accountant General through Group Officer.
- iii) The books should be maintained up-to-date by pasting correction slips where necessary.
- iv) Cases of shortages, if any, noticed at the time of handing/taking over charge should at once be reported to Record Section.

8.03 Loss of Books

The general procedure for taking necessary action for loss of books, 'Secret Memoranda' and Manual of Standing Orders or other confidential or Secret Publications should be dealt with as per para 2.14.3 to 2.14.3.2 of C & A.G's M.S.O.(Admn) Vol-I (Third Edition).

8.04 Distribution of Manuals and Codes

- i) TM-2 Section is responsible for the supply and distribution of the Manuals, Codes etc., as per Para 2.14 of the C & A.G's MSO(Admn) Vol.I Third Edition soon after the publications are received in this office.
- ii) The State Government publications and other priced private publications relating to Codes & Manuals are required to be supplied by the Record I section as per the requisitions of the Group Officers/Branch Officers of the concerned Group/Section.

8.05 Supply of Codes, Manuals to the officers & staff of the office

The supply of Codes, Manuals, Secret Memorandum to the officers and staff of the office should be regulated in accordance with the procedure laid down in para 2.8 to 2.11 of the C & A.G's MSO (Admn) Vol-I (Third Edition).

In addition to one copy each supplied to Accountant General & Group Officers as personal copies, one extra copy will be issued to them for keeping their libraries self sufficient.

As regards unpriced publications marked 'for official use only, Secretariat of Accountant General will watch the recovery of books from the persons in the manner laid down in the Para 2.10 of the C & A.G's MSO (Admn) Vol.I (Third Edition).

8.06 Custody of books in section

The Sectional copies of Codes etc. will on no account be taken out of the section and the section in-charge will be responsible for their custody.

8.07 Supply of newspapers at office cost to Senior Accounts Officers/Accounts Officers

The Senior Accounts Officers and Accounts Officers have option to purchase any Indian Newspaper of their choice with effect from 1st December, 2002. The reimbursement will be made by office on production of bills/cash memos by the concerned officers. An amount of Rs.10/- per month will be deducted from the claimed bills on account of sale proceeds of old newspapers. The officers will retain the newspapers & should not return them to the office as it would involve unnecessary administrative work in disposal of the papers. The cost will be met out of the office contingencies sanctioned for the office.

(C & A.G's Lr No.29-G.E.II/217-2001 dt:07.01.2003)

8.08 Supply of Codes etc. to the staff at concessional rate

Members of the staff may be supplied with such priced publications of IA & AD, Central & State Government as are of general use in the office, together with sets of corrections thereto at concessional rates in accordance with para 2.12 & note there under of C & A.G's MSO (Admn) Vol.I (Third Edition).

8.09 Supply of C & A.G's MSO (A&E)

C & A.G's MSO (A&E) is not a priced publication. It is to be reserved for official use only. A few extra copies should be reserved for loan to bonafide SOG or departmental candidates. Those are to be returned by them after the examination is over. The contents of the book should not in any case be divulged to persons outside the Department . Correction slips will go with the books lent and will not be lent separately.

The following procedure should be followed for the stocking of the MSO (A&E) and its distribution to the gazetted officers, Section Officers and to the Sectional Library:-

- i)** A separate register of stock showing details of both receipts and issue of the MSO should be maintained in Record-I Section. All copies of the Manuals received should be entered in the register. Copies distributed to the officers and the sections and on loan basis to the staff should also be recorded in detail in this register.
- ii).** The books should be serially numbered and this numbering should be done before issue through this register. Serial numbers as issued to the books supplied to Sections and staff should be indicated in the register wherein the receipt of the books should be acknowledged by the recipient under his full signature.

The stock register should be submitted to the Secretary to Principal Accountant General on the 20th of every month. The Register should be kept in the personal custody of the library in charge.

- iii).** The ITA Section should verify the stock of MSO (A&E) half yearly i.e. April and October each year. The results of verification should be communicated to Accountant General's Secretariat on 25th April and October.

- i) In respect of the copies supplied to field parties including officers, the Inspection Officer should furnish the certificate to the Branch Officer in-

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charge of ITA on 15th April and October to the effect that copies of MSO bearing No._____ to _____ are in his possession.

The due dates of submission should be watched through the calendar of returns.

8.10 Watching monetary allotment for the purchase of publications from the Government of India publication branch

A register for monetary allotment for the purchase of Books from the Publications Branch of the Government of India, should be maintained in Record-I Section in the Proforma given below:

Proforma for Register of Monetary allotment

Amount of allotment during	Money value of the publications received <u>reference to quarterly statement of expenditure</u>	Amount in Rupees	Progressive <u>Total</u> (In Rupees)	Balance of allotment in Rupees.
(1)	(2)	(3)	(4)	(5)

The register should be submitted to the Accountant General on 25th of every month showing the balance every quarter and verified with the quarterly expenditure statement received from the Government of India Publication Branch.

8.11 Indents for purchase of Government of India publications

All indents for purchase of Government of India Publications which are met from the monetary allotment of this office should be made from Record-I Section. The sections requiring any book should therefore forward their requirements to

Record-I section duly approved by the Group Officers. The Record-I section will obtain the

orders of the Accountant General whenever required. Before placing orders , Record-I section will verify with reference to the monetary allotment register if the

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Publications proposed to be purchased can be met out of the balances available. At the time of submitting the proposal for placing the indents to the publications branch for supply of books, the allotment register should also be put up to the Accountant General along with indents. Record-I Section will also prepare a distribution list and distribute the books received accordingly.

The due date for submission of the register should be watched through the Sectional Calendar of Returns.

8.12 Printing, binding & stationery

A) The rules laid down by the Government of India regarding printing, supply of forms, binding and for supply & use of stationery stores namely "rules for printing and binding" and "Central Stationery rules" as amended from time to time should be strictly observed.

(Para 2.44 of the C & A.G's MSO (Admn) Vol.I Third Edition)

B) Requisitions/indents for printing publications/forms should be sent to the Directorate of Printing, New Delhi/Manager Forms Store, Kolkata in the prescribed proforma (in duplicate) and the essentiality of printing and number of copies demanded etc. should be examined and certified by the Head of the Department. After approval of the Accountant General the requisitions/indents are to be issued under the signature of the Group Officers.

C) According to orders issued by the Government of India and rule 11 of the rules framed under official languages Act, all forms, Manuals,

Codes and other procedural literatures to be used for official purpose of the Union should be printed bilingually in diglot form i.e. both in Hindi and English. Hence the manuscripts of the Manuals, Codes, Forms etc. should be got prepared bilingually and sent to the press for printing bilingually in diglot form.

In this connection, the following procedure may be observed:-

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- i.** On the forms etc., Hindi Headings should come first, followed by English Headings.
- ii.** The type used for Hindi letters should not be smaller in size than that used for English letters.
- iii.** A review with regard to stock of forms should be carried out from time to time and action should be initiated six months in advance.

D) Office of the Accountant General(A&E),Orissa have been authorised to get their Printing works of forms executed at State Government Press.

But State Government Press or Central Offices working as agents of State Government etc. should not form out any printing work to any Private Press without prior specific approval of the Chief Controller of Printing and Stationery. The Chief Controller of Printing and Stationery will not accept any debit for such unauthorised charges.

E) Standard Forms:- The procedure laid-down in para-2.45 of MSO should be strictly observed while printing the standard and special forms for use in the office.

8.13 Copy Right

In order to secure copy right protection for all publications of this office, the symble © and the authority i.e., Accountant General (A & E), Orissa should be printed with the year of publication on the reverse of cover page. The cover page should carry a super script “For Official use only”

CHAPTER-9

DELEGATION OF POWERS

9.01 General

The financial and administrative powers delegated by the Comptroller & Auditor General of India to the Heads of the Department (Accountant General) and Heads of the office have been detailed in C & A.G's MSO (Admn) Vol.II Third Edition-1993. Important delegation of such powers, delegation of powers by the Heads of the Department to the Heads of the office and by the Heads of the office to the Assistant Accountant Generals/ Senior Accounts Officers/Accounts Officers have been brought forward in this chapter for ready reference of officers & staff of the office. However the chapter contents are not exhaustive, for details, provisions of MSO (Admn) Vol.II Third Edition-1993 as amended and issue of Office Orders from time to time in this regard may be followed.

9.02 Powers delegated by Head of the Deptt. to Head of Office

Extent of Powers of

Sl. No.	Nature of Power	Accountant General (Head of the Deptt.)	Sr.DAG/DAG (Admn) (Head of the office)	Remarks.
1.	Appropriation	Full powers to appropriate sums out of funds allotted in each primary unit of appropriation for meeting expenditure falling under that unit.	--	--
2.	(i) Continuance of temporary posts of AAOs (ii) Continuance of temporary posts of Gr.'C' & 'D'	Full powers to sanction continuance of temporary posts, initially sanctioned by the C & A.G. -do-	-- --	-- --
3.	Declaring of Gazetted officers to be Head of the office.	Full powers.	--	--
4.	Write off of losses (i) Irrecoverable losses of stores & public money (a) Due to fraud, theft, negligence etc. (b) Otherwise than due to theft, fraud, negligence etc.	Rs.20,000/- Rs.50000/-	-- --	-- --
	© Losses of revenues and irrecoverable loans and advances	Rs.10000/-		
5.	Alteration of date of birth.	Full powers to alter, in case of clerical errors, the date of birth recorded in the Service Book of non-gazetted Government servant.	--	--
6.	Investigation of arrear claims.	Full powers in respect of persons serving under him.	--	--

Sl. No.	Nature of Power	Accountant General (Head of the Deptt.)	Sr.DAG/DAG (Admn) (Head of the office)	Remarks
7.	Contingent expenditure on items other than those in respect of which specific limits/scales have been prescribed by the Government	Recurring Rs.25000/- per annum in each case. Non-recurring Rs.60000/- in each case.	Recurring Rs.1000/- per annum in each case. Non-recurring Rs.15000/- in each case.	--
8.	Hiring of office accommodation	Rs.1.00 lack per annum in 'C' and other unclassified cities.	--	--
9.	(a) Local purchase of stationery	Full powers	Rs.10,000/- in each case.	--
	(b) Local purchase of rubber stamps & office seals.	Full powers	Rs.500/- per annum.	--
10.	Incurring expenditure on:-			
	(i) Freight & demurrage/ wharf age charges	Full powers	Rs.2000/- per annum	--
	(ii) Maintenance, upkeep & repair of Motor vehicles.	Full powers	Rs.2000/- in each case.	--
	(iii) Petty works & repairs	(i) Execution of petty works & special repairs to Government own buildings including sanitary water supply & electric instalation in each buildings Rs.10000/- in each case.	--	--
		(ii) Ordinary repairs to Government buildings- Full powers.	--	--
		(iii) Repairs & alterations to hired building & requisitioned building non-recurring Rs.5000/- per annum, recurring Rs.1000/- per annum.	--	--
	(iv) Other stores required for the working of an office establishment.	Full powers.	--	--
	(v) Winding & regulation of office clocks, maintenance of call bells etc.	Rs. 2000/- per annum	Rs.500/- per annum.	--
	(vi) Liveries, clothing & other articles.	Full powers	Rs.1000/- per annum.	--
	(vii) Postal & telecommunication charges.	Full powers	Full powers	--
	(viii) Printing & binding through chief controller Printing & Stationery	Full powers	Full powers	--
	(ix) Local printing & binding in emergent cases (where the work is not executed through Chief Controller Printing & stationery)	Rs.40000/- per annum	Rs.5000/- per annum	--

Sl. No.	Nature of Power	Accountant General (Head of the Deptt.)	Sr.DAG/DAG (Admn) (Head of the office)	Remarks
(x)	Purchase of publications official & non-official	Full powers	Rs.5000/- per annum.	
(xi)	Staff paid from contingencies	Full powers	Full powers.	--
(xii)	Supply of water for drinking etc. & dusting offices.	Full powers	Full powers	--
(xiii)	Hire of office furnitures, electric fans, heaters, coolers, clocks & call bells.	Full powers	Rs.10,000/- per annum.	--
(xiv)	Purchase, hiring maintenance & repair of office machines etc. detailed in item 26 of scheduled (v) to delegation of Financial Power rules	Full powers other than fax machine & those involving foreign exchange	Rs.10000/- per annum.	--
(xv)	Purchase of scale items of furniture.	Ful powers.	Rs.20000/- per annum.	--
(xvi)	Purchase of non-scale items of furniture.	Rs.100000/- per annum	--	--
(xvii)	Sanctioning telephone connection for residences of officers.	Full powers to sanction telephone connections at the residence of Sr. Scale officers incharge of Administration and others of the rank of Jr. Administrative Grade & above.	--	--
(xviii)	Sanctioning telephone connections for Government offices	Full powers.	--	--
(xix)	Shifting of telephones	Full powers	Full powers in case of entitled officers.	--
(xx)	Legal Charges.			
(a)	Fees to Barristers, Pleaders etc.	Full powers.	Full powers as per the approved rates.	--
(b)	Other legal charges	Rs5000/- in each case.	Rs.1000/- in each case.	--
(xxi)	Electricity, Gas & water charges.	Full powers	Full powers.	--
(xxii)	Installation of PABX system, Purchase of A.Cs, Fax Machine.	Full powers subject to budgetary allocation		
(xxiii)	Replacemnt/ purchase of staff cars and office motor vehicles	For New Cars-No Powers. For Replacement – Powers may be exercised subject to fulfillment of prescribed conditions (life/mileage). The disposal of old car should be made within six months and report sent to Hdqrs.		
(xxiv)	Sanctioning of expdr in connection with stone laying ceremonies and opening of buildings relating to IA&AD	Rs.5000/- (Recurring) and Rs.20000/- (Non Recurring)		

Sl. No.	Nature of Power	Accountant General (Head of the Deptt.)	Sr.DAG/DAG (Admn) (Head of the office)	Remarks
11.	Sanctioning of Permanent Advance for sub-ordinate officers	Full powers.	--	--
12.	Grant of advance for law-suits in which Government is a party.	Full powers.	--	--
13.	Exempting persons officiating in short term vacancies in place of officers entrusted with the duties of handling cash/store from furnishing security	Full powers	--	--
14.	Grant of advance of Pay & T.A. on transfer to foreign service.	Full powers in respect of Group-'B' officers & non-gazetted staff.	--	--
15.	Grant of advance in connection with Leave Travel Concession.	Full powers.	--	--
16.	Advance for purchase of conveyance.	Full powers	--	--
17.	Sanctioning advance of Pay T.A. on transfer.	Full powers	--	--
18.	Sanctioning of advance T.A. for journey on tour.	Full powers	--	--
19.	Sanctioning 2nd advance for one more month for journeys on tour in respect of non-gazetted staff of OAD inspection parties in the IA & AD pending receipt of adjustment bills for the first advance in relaxation of para 269 of GFRs Vol.I.	Full powers	--	--
20.	Advance of pay to non-gazetted staff on the eve of important festivals.	Full powers	--	--
21.	Advance in lieu of leave salary	Full powers	--	--
22.	Interest free advance to Government Servants involved in legal proceedings to meet the expense of their defence.	Full powers	--	--
23.	To reduce the amount of monthly instalment of recovery of advance in exceptional cases.	Full powers	--	--
24.	To permit sale or transfer of motor vehicles/motor cycles purchased out of advances from the Government	Full powers	--	--
25.	Expenditure on:-			
	(a) Entertainment & light refreshment at formal interdepartmental & other meetings/conferences	Rs.5.00 per head per official meeting for tea and Rs. 50/- per head for official meeting for lunch subject to Rs.2000/- per annum.	Rs.2.50 per head per official meeting subject to Rs.500/- per annum.	--
	(b) Hospitality & entertainment other than light refreshment.	Rs.1000/- per annum.	Rs.200/- per annum.	--
26.	Condonation of delay beyond 3 months in submission of Medical claims under CCS (Medical Attendance) rules.	Full powers	--	--
27.	Sanctioning deputation to Central/ State Govts.	For Gr-'B' officers- Full powers in respect of deputation to respective State Government only.	--	--

Sl. No.	Nature of Power	Accountant General (Head of the Deptt.)	Sr.DAG/DAG (Admn) (Head of the office)	Remarks
28.	Permanent Absorption of Section Officers & Senior Auditors/Auditors and other lower staff in Public Sector Undertakings.	Full powers.	--	--
29.	Condemnation & disposal of type writers.	Full powers	--	--
30.	Sanction of House Building Advance for construction of house to Gr-'B' officers & non-gazetted staff.	Full powers	--	--
31.	Power to sanction the undertaking of work for which an honorarium is offered and the grant of acceptance thereof.	Full powers upto a maximum limit of Rs.2500/- in each case per annum with monthly ceiling of Rs.600 and for IT specialists Rs.800 per month.	--	--
32.	Sanction of Motor Car/Motor Cycle advance to the Group-'B' officers/non-gazetted staff and computer advance.	Full powers.	--	--

9.02 Powers delegated by the Head of the Department to the Head of office

1	Item	Nature/Category of Officials
(i)	Sign and Counersign pay bill, TA bills,	Group 'B and Non Gaz Staff
ii)	Pass and countersign medical bill in excess of Rs.50/-	Non Gaz Staff
iii)	Sanction of pay, LTC, Festival, Medical, Cycle, Flood, Cyclone, Table Fan, Advance in lieu of leave salary, TA on Tour and Transfer(including foreign service) including second advance	Group and Non Gaz Staff
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iv)	Sanction of temporary advance from GPF	Up to Group B Officers
v)	Sanction of HRA and Reimbursement of Tuition Fees	Up to Group B Officers
vi)	Sanction of cash for unutilized leave at the time of quitting service or retirement	Non Gaz Staff
vii)	Sanction of normal increments	Group B and Group C Officers
viii)	Acceptance of security under Rule 274 of GFR	Wherever required

- ix) **Power to decide shortest of two or more routes and allowing mileage allowance** **Up to Group 'B' Officers**
- x) **Power to permit a Govt. servant to limit of sphere of duty and Hdqrs**
- xi) **Power to allow the actual cost of journey in connection with journey to appear before a medical board provided AG approves such cases** **-do-**
- xii) **Power to accept intimation regarding acceptance of gifts, movable and immovable property held or acquired by Govt. servant or any member of his family** **`-do-**
- xiii) **Power to count the period of EOL for increment** **Up to AAOs**
- xiv) **Power to count the period of suspension for pension who is not fully exonerated** **In respect of Gr.'D'**
- xv) **Retrospective commutation of absence without leave into leave** **Group 'C' and 'D'**
- (xvi) **Power to restrict frequency and duration of journey** **Up to AAO**
- (xvii) **Inter Group Transfer** **Up to AAO**
- (xviii) **Distribution of work, sending official on tour, transfer within group** **Concerned Group Officer**

CHAPTER-10

MISCELLANEOUS

10.01 Service Association

The Recognition of the Central Government Servants Service Associations can be considered as per provisions under Central Civil Services (Recognition of Service Associations) rules, 1993, as amended from time to time & clarifications issued by the Government of India.

At present the following associations have been recognised by the Comptroller & Auditor General of India to represent the staff of the Office of the Accountant General, Orissa

The Association of Senior Accounts Officers/Accounts Officers Orissa
Bhubaneswar (Category-I)

Orissa Assistant Accounts Officers & Section Officers
Bhubaneswar.(Category-II)

Orissa Civil Accounts Association Bhubaneswar.(Category-III)

Orissa Divisional Accounts Officers/DA Association (Category-IV)

The Associations are required to abide by their bye-laws, provisions of RSA rules 1993 and orders issued by the Accountant General Orissa in carrying out their activities.

10.02 National Anthem-Compilation of instructions about singing and playing of the Nation Anthem

Instructions issued by the Government of India from time to time about the playing and singing of the Nation Anthem have been embodied in the form of note entitled "**ORDERS RELATING TO THE NATIONAL ANTHEM**"

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

The full version of the Anthem shall be played on all occasions (including social functions i.e. mass functions & sports meets) when a Governor is present in person within his respective state. Normally the Anthem shall not be played for the Prime Minister, though there may be special occasions when it may be played.

10.03 Singing of the Anthem

1. On all occasions when the National Anthem is sung, the full version shall be recited.
2. The Anthem may be sung on occasions which, although not strictly ceremonial, are nevertheless invested with significance because of the presence of Ministers etc. The singing of the Anthem on such occasions (with or without the accompaniment of an instrument) is desirable.
3. Whenever the Anthem is played or sung, the Audience shall stand on attention.
4. As in the case of flying of the National Flag, it has been left to the good sense of the people not to indulge in indiscriminate singing or playing of the Anthem.

10.04 Dress for Government Officials

Officials are required to attend office with sober dresses. Materials, colours and designs should be such as would help to maintain dignity & decorum of the office.

Group-'C' & 'D' staff provided with uniforms should always put on the uniforms while on duty. Disciplinary action may be taken against those who disregard these instructions.

10.05 Protection against fire

1. Necessary suitable arrangements should be made by the Record section for protection against fire in the office.

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- i. Watch against fire will be kept by the Chowkidar outside the office hours & on holidays, during office hours by the Gr-'D' attached to the sections.
 - ii. On outbreak of fire the local fire service should be informed immediately.
 - iii. The fire extinguishers should be kept ready at all times and refilling should be made at regular intervals by the Company's representatives.
2. The following instructions should be followed in case of fire breaking out.
 - i. Shout 'FIRE' 'FIRE' & use Alarm bells to warn others.
 - ii. Keep all doors & windows closed.
 - iii. Vacate the part of the building where the fire breaks out quickly by the nearest route.
 - iv. If you are caught in a smoke filled corridor try to escape by crawling on hands & knees.
 - v. If trapped, keep the door of the room closed & go to the window.

The Disaster Management Plan should be enforced to avoid any disaster in the office premises

3. **As a precaution against fire, the following instructions should be carefully observed.**
 - i. No candle should be used by any one in the office.
 - ii. Only safety matches should be used.
 - iii. **Burnt** Match sticks should not be thrown on the floor after use.
 - iv. Oil lamps should not be used in the office.
 - v. Records/Screens should not be kept very close to electrical fittings.
 - vi. No waste paper or rubbish should be thrown about the rooms.

- vii. Khas-Khas shall be kept continuously moist during summer whenever used.

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- viii. Smoking of any kind should be absolutely prohibited inside the office premises.
- ix. The Chowkidar before closing of the office should verify himself that all electrical installations are switched off and attached plugs should be removed.
- x. A typed copy of these rules should be hung in each room of the office.
- xi. The fire extinguishers should be used as per the instructions noted therein.

10.06 Economy in the use of Electric Light & Fans

Utmost economy should be exercised in the use of electric lights and fans. Unnecessary wastage of energy should be avoided.

10.07 Disposal of Inspection Reports of the Director of Inspection

The reports of the Director of Inspection should be disposed off as per the procedure laid down in the para 1.17.19 of the C & A.G's MSO (Admn) Vol.I Third Edition.

10.08 Action to be taken relating to the State Funeral, State Mourning and Half-Masting of the Nation Flag on the Death of High Dignitaries

1. There should be no state mourning or half-masting of the National Flag on the Republic Day, Independence Day and Mahatma Gandhi's Birthday as those are days of National Rejoicing.
2. In the event of death of a foreign dignitary, if the day on which State mourning and half-masting would normally have been observed, falls on the Republic Day, Independence Day or Mahatma Gandhi's Birth Day, this may be observed on the following day.

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3. In the event of death of an Indian dignitary, the State mourning to be observed extends over a number of days. If this period is interrupted by any of the three National days mentioned above, the rest of the prescribed period of the State mourning may be observed immediately after the interruption.

10.09 Periodicity of Treasury Inspection.

Period of Treasury inspection should not ordinarily be more than 6 months continuously. Arrangement of inspection be made in a manner with out causing hardship to the inspecting officers and staff subject to administrative convenience.

10.10 Arrangement for Central Government Standing Counsel

A standing counsel for conducting Central Government case in Orissa High Court/CAT has been appointed at Cuttack on specific terms and conditions. He will also conduct cases in the lower courts at Cuttack. The payments of fees is regulated by the terms and conditions of appointment and other instructions issued by Govt. of India from time to time. In Lower Courts (except Cuttack) the District Court pleaders are appointed as Government Pleaders (GSR-1412 dated 25-11-1960) and they are paid at rates of fees as per State Government rules. The bills in such cases are sent to the Legal Remembrancer to certify the reasonableness to the claim and are sent to the Comptroller & Auditor General of India for obtaining concurrence of the Ministry of Law for payment.

If the question of defence of the State cases in the Honorable High Court on behalf of the Accountant General (where he has been cited as an opposite party along with the State Government) arises, it is desirable that a common defence may be made both on behalf of the State Government as well as the Accountant General in the interest of the case. The Advocate General will appear on behalf of the Accountant General Orissa in cases where he has been made an opposite party along with the State Government.

10.11 Engaging pleaders for conducting Government cases

The following instructions should be observed by the Central Government offices in engaging pleaders for conducting Government cases in the States and payment of fee bills of the lawyers.

1. As a general rule, and subject to any standing arrangements already made Government pleaders appointed under Ministry of Law's Notification No.SRO-3820 dated 05/12/1957 should be engaged on scales of fee fixed by the High Court concerned.
2. The provisions for the Heads of Departments to incur legal expenses are contained in the Annexure to Schedule-V of the Delegation of Financial Powers rules, 1979 as amended from time to time.
3. Payment of fee bills presented by lawyers engaged in Central Government cases has to be made promptly and in any case not later than 3 months of their presentation.

10.12 Grants from Compassionate Fund

The procedure regarding submission of application for grant of award from the compassionate fund of Government of India & the rules regulating the Fund are laid down in para 10.15 of the C & A.G's MSO (Admn) Vol-I Third Edition which should be followed.

The Welfare officer of the office will be responsible for ensuring that the applications for awards from the fund are scrutinised with utmost speed & reference made to Administration Section with complete details, for being processed quickly by the Administration Section.

CHAPTER-11

RECORD DEPARTMENT

11.01 Constitution

The Record Department comprises of three sections viz. Record-I, II & III. Record-I & Record-III Section each functions under the supervision of a Section Officer/Assistant Accounts Officer while Record-II Section functions under a Supervisor.

11.02 Distribution of Work

Record-I Section deals with the following items of works:-

- i) House Keeping functions of the Office.
- ii). Contingent purchases of the office which inter-alia include computers, accounting machines, other office machines, electrical goods and furnitures etc.
- iii) Preparation of Contingent Bills including Telephone and Telex and imprest recoupment bills.
- iv) Works relating to signing of contracts and agreements with outside parties and works to be done on contract basis (like running & maintenance of Air Coolers and Water Coolers etc.
- v) Maintenance of office library.
- vi) Receipt, accountal and distribution of stationery articles for Main Office.
- vii) Posting, sanction of leave, maintenance of leave account, purchase and supply of liveries to Group-'D' staff.
- viii) Placing indents, Receipt, accountal and distribution of forms in the Main Office and Branch Offices.
- ix) Security, Care taking and management of office.

- x) All work of printing & binding.
- xi) Purchase and issue of rubber stamps & seals.
- xii) Deployment of contingent labourers and preparation of their wage bills.
- xiii) Arrangements for conducting departmental examination including booking of halls etc.
- xiv) Maintenance of Dead stock account.
- xv) Maintenance of fire fighting arrangements.
- xvi) Issue/Renewal of Identity Cards to office staff.
- xvii) Hot & Cold Weather arrangement.

11.03 Record-II Section.

Record-II Section deals with “Old Record” Chapter XIV may please be referred to.

11.04 Record-III Section

1. Receipts & inward distribution among sections.
2. Despatch.
3. Service Postage Stamps accounts etc.

11.05 Supply of Liveries

Liveries are to be supplied to Group-'C' & 'D' employees as per prescribed scales laid down in the hand book on uniform of Class-III & Class-IV employees. (A corrected copy of the hand book should be kept in Record-I Section).

All Group-'D' employees, who are supplied with uniforms may be granted washing allowance at the rate admissible from time to time.

11.06 Maintenance of Records/Registers

All articles of furniture should be clearly numbered with a separate series for each type or model of furniture to facilitate accounting & verification. The following registers should be maintained for the purpose.

A) Register of dead stock

The register should be maintained in the following proforma.

Form-A

(Register of Dead Stock for serviceable articles)

Month & Date of receipt & issues	From whom received	New articles	Remodeled articles	Old serviceable articles	Total	Articles condemned as unserviceable & taken to register of repairable & serviceable articles	Net stock of serviceable articles	Remarks (Ref. to folio in register of purchase etc.)
1	2	3	4	5	6	7	8	9

Separate pages should be allotted in the register for each type of article. The account should be closed on the last day of each financial year & balance carried out as opening balance of the new register. The articles purchased or remodeled should be recorded in detail as 'Receipts' & articles sent out for repair & condemn should be shown as 'Issues', so that the closing balance would indicate the stock of serviceable & unserviceable articles.

B) Classified abstract of the register of dead stock

The register should be maintained in the following proforma.

Form-'B'

Date of supply or withdrawal	Name of section	Tables (Section officer) & Code No.	Tables (Auditor) & Code No.	Tea poys & so on for each type of model or furniture & code No.	Remarks.
1	2	3	4	5	6

The register is intended to show the distribution of stocks among various sections, rooms, reserve etc. Additions or withdrawals for the stock should be recorded as & when they occur.

The balance of articles lying at different places should be abstracted in Form-C as indicated below.

Form-'C'

Sl. No.	Name of the article	Code No.	Total of articles given to		Available in stock	Grand Total	Cross reference to dead stock register folio
			All Sections	All Officers			
1	2	3	4	5	6	7	8

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The balance in the abstract should agree with that shown in the dead stock register under each category. The classified abstract should be closed once in a year and submitted to the Accountant General through Senior Deputy Accountant General/Deputy Accountant General (Admn) with a certificate of agreement referred to above.

C) Register of purchase & distribution of furniture

For purchase & distribution of furniture a register in the following form should be maintained.

Form-'D'

Receipts

Name of the supplier	No. & Date of voucher	Amount	No. of articles received	Reference to folio of register of dead stock	Sl. No. allotted.
1	2	3	4	5	6

Issues

Cost of the articles	To whom issued	No. of articles issued	Signature of the receiver	Reference to folio of register of dead stock
1	2	3	4	5

Before payment of bills of the supplier all the columns of the register should be completed to ensure that all articles received are duly accounted for & the payments made are noted against the entries for articles actually supplied.

D) Register of repairable and/or unserviceable articles

All repairable & unserviceable articles removed from the sections etc., should be surveyed by an officer and accounted for in a register in the following proforma.

Form-E

Sl. No.	Nature of furniture	No. of articles		Balance	Reason for condemnation	Other particulars such as method of disposal etc.	Initial of the officer.	Remarks
		Repairable	Condemned					
1	2	3	4	5	6	7	8	9

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Before condemnation of the articles orders of the Accountant General should be obtained & the article should be written off from the dead stock register. The

above register should be submitted to the Accountant General through the Senior Deputy Accountant General/Deputy Accountant General (Admn) once a quarter for orders regarding their sale or remodelling.

11.07 Procedure for disposal of obsolete, surplus or unserviceable stores

- i) An item may be declared surplus or obsolete or unserviceable if the same is of no use to the Deptt. The reasons for declaring the item surplus or obsolete or unserviceable should be recorded by the authority competent to purchase item
 - ii) The competent authority may, at his discretion, constitute a committee at appropriate level to declare item (s) as surplus or obsolete or unserviceable.
 - iii) The book value, guiding price and reserved price, which will be required while disposing of the surplus goods, should also be worked out. In case where it is not possible to work out book value,
 - iv) the original purchase price of the goods in question, may be utilized. A report of stores for disposal shall be prepared in Form.GFR-17.
 - v) In case an item unserviceable due to negligence, fraud or mischief on the part of a Govt. servant, responsibility for the same should be fixed (Rule-196 of GFR-2005).
- A)** Where the articles are sold by Public auction the Branch Officer, Record or any other officer deputed by the Accountant General should invariably attend the auction and record the final bids.

- B)** The Branch Officer, Record or any other officer deputed should be present when the articles sold are released; his presence being most

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essential when the release of the articles takes place sometime after the auction or when it involves processes such as weighments etc.

- C)** A report of surplus stores for disposal should be prepared in **Form-F** as indicated below.

Form-F

Report of Surplus Stores for disposal.

Item No.	Particulars of stores.	Quantity weight	Book value original purchase value	Condition and year of Purchase	Mode of disposal (Sale, Public auction or otherwise)	Remarks
1	2	3	4	5	6	7

This report should be signed by the Head of the office or any other officer nominated for the purpose after satisfying that all the stores included in the surplus stores have been correctly included in the surplus report.

- D)** Sale account should be prepared in **Form-G** as mentioned below.

Form-G

Sale Account

Item No.	Particulars of stores	Quantity/ Weight	Name & Full address of purchaser	Highest bid accepted	Highest bid rejected
1	2	3	4	5	6

Earnest Money realised on the spot	Date on which the complete amount is realised and credited into treasury.	Whether the articles were actually handed over at the spot. If, not the actual date of handing over of the articles with quantity.	Auctioners Commission and acknowledgement for its payments.	Remarks.
7	8	9	10	11

Signature:

Designation:

Date:

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The sale account should be signed by the officer who supervised the auction after completing the entries made in the sale account with report of the surplus stores. If the articles are released in the presence of an officer other than the one who

supervised the auctions the entries in Column-9 of the sale account should be attested by dated signatures of such officer..

E) Whenever it is proposed to utilise the condemned article for manufacturing new ones, full particulars of the articles handed over to the contractor, the quantity of wood available therefrom etc. should be recorded separately in the Register the issue being regulated under the orders of the Branch Officer/Record with reference to the estimate of wood required for manufacture of the new articles. The contractors acknowledgement should be obtained for the articles handed over and it should be seen with reference to the new articles manufactured there from that the quantity of wood issued has been used to the best advantage of Government. The articles so remodelled should be surveyed by an officer and then be brought on as "receipts" in the relevant register.

11.08 Account of furniture in sections

Every Section will keep a list of the furniture supplied to the section in a register to be kept under the custody of the section in-charge. At regular intervals the section in-charge should verify the existence of furniture. In case of change of incumbency the relieving section in-charge should satisfy himself by actual verification that all the items of the dead stock shown in the register exist in the section. The furniture in the common rooms, conference hall and outside the sections etc. should be accounted for by the Record-I section.

11.09 Physical Verification of Stock

In April each year there should be verification of the stock of furniture and other dead stock by a Gazetted Officer to be selected for this purpose by the Senior

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Deputy Accountant General (Admn.)/Deputy Accountant General (Admn.) who will record the result of verification in the stock book. The register should be

submitted to Accountant General on 30th April of each year. An entry to this effect should be made in the calendar of returns of Record Section.

In addition to physical verification of dead stock conducted annually by a Gazetted Officer, quarterly verification should also be conducted by Section in-charge of Record-I Section and the report submitted to Accountant General on 20th June, September, December and March every year.

11.10 Receipt and Despatch:-

Record-III Section is responsible for the receipt, registration and distribution to the sections concerned of all inward correspondence, returns etc. and for circulation of important letters among the officers. This branch is also responsible for the despatch of letters etc. to local and outside offices.

11.11 Daily Dak:-

The inward dak (both registered & unregistered) received should be opened twice a day in the presence of the Section Officer in-charge at 10.30 AM & 2 PM. All documents received should be stamped distinctly with the office date stamp on the left hand top corner of each document.

11.12 Distribution & Disposal of Dak

All ordinary inward letters received should be marked & sent to the concerned sections through Branch Officers indicating the number of letters in the dak register on the same day of receipt. All registered letters received are to be diarised in the Record-III Section before being sent to the sections concerned &

those to the Accountant General. All daks received in the forenoon, required to be diarized & handed over in the afternoon & daks received in the afternoon should be sent by the next working day at the latest.

Letters received by the Accountant General will be sent to the concerned sections through Group Officers & Branch Officers after their perusal.

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Delay in distribution of dak for more than two days will be reported to the Senior Deputy Accountant General/Deputy Accountant General (Admn) through the Branch Officer on the last working day of every week.

Letters mismarked and missent to a section should be brought to the notice of the controlling section for correct marking.

11.13 Receipt of confidential letters

All secret, confidential & letters addressed by name, should be sent unopened to the Private Secretary to the Accountant General / Stenographer to the Senior Deputy Accountant General/Deputy Accountant General or Branch Officer as the case may be. The Section in-charge of the Record-III section is personally responsible for this work.

11.14 Enclosures

At the time of opening the dak, the opener of the dak should see that the contents are emptied and nothing has been left in. He should carefully verify the enclosures; in case any enclosure is wanting, the fact should be recorded in the margin of the letter.

11.15 Letters from the Government of India & State Governments

Subject to any general orders, which may be issued by the Accountant General, Orissa, all communications received from the Government of India should be sent unopened along with the register to the Private Secretary to the

Accountant General, Orissa. Letters under the following categories should be submitted to the Accountant General for perusal before they are sent to the Sections concerned: -

1. Letters received from the state Government viz.:-

- i.** Notification regarding appointments, transfer leave etc.;
- ii.** Notification regarding state Government rules, codes, corrections and amendments thereto;
- iii.** Sanctions for advance and grants.

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- iv.** Sanction for posts and special pay etc.
 - v.** Important orders and decisions.
- 2.** All communications in which some complaint is made against this office and all reminders.
- 3.** All letters of special importance and letters likely to require his personal attention or of a controversial character

11.16 Confidential Covers

Confidential Covers received from other officers addressed to the Accountant General or to other Gazetted officers by name should be delivered to the officer concerned in a manuscript book having the following columns:-

- 1.** Date and hour of receipt in the office.
- 2.** To whom addressed.
- 3.** Initial of the Gazetted officer.
- 4.** Dated initials of the person to whom made over by the Gazetted officer.

The book should be returned to the Record-III section as soon as possible by the officer whose initial has been given in column (4) while returning the Register he will record whether he has passed it on for action to any other officer or section concerned.

11.17 Unofficial References

All unofficial references; on receipt in the Accountant General's Sectt., should be diarised and sent to the Accountant General for perusal. Thereafter these are sent to the concerned sections and receipt acknowledged with date in the register mentioned above. The final disposal in the section is also watched through this register.

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11.18 Registered letters and parcels

On receipt of registered letters & parcels they should be opened in the presence of the Branch Officer, Record. The Branch Officer should immediately take possession of valuables, if any, and dispose them of in the usual manner. Documents (other than valuables) received by registered post should be diarised in the register maintained for the purpose & distributed to the sections concerned, obtaining dated acknowledgement of the receiver.

11.19 Cash, Cheque and other valuables

If cash or cheques are received, the orders of the Branch Officer should be taken immediately for their disposal. Cash should be made over to the office cashier, who will at once enter the amount in the office cash book and get the entry attested by the Branch Officer in charge of Cash section. Cheques in the other hand should not be made over to the Cashier nor entered in the Cash Book but should be treated like other valuables.

11.20 Money orders and Insured Covers

Insured covers are received and acknowledged by the Branch Officer, Record-I Section.

The Branch officer-in-charge of Record-I Section in whose presence the registered letters are opened, should see that all the valuable articles received are forthwith entered in the Register of valuables by auditors concerned and delivered to the concerned sections.

If a valuable is required to be sent out, the same should be despatched by registered post in sealed cover and the number and date of the letter forwarding the valuables will be entered in the Register of valuables.

Cheques or drafts of Government account, on receipt should be crossed by the Branch Officer, if not already crossed.

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If any valuable, other than cash has to be sent to the local treasury for credit to Government account the section concerned should prepare a challan in duplicate, get it signed by the Branch Officer in-charge and pass on the same to the cashier along with the valuable it-self, which should be fully endorsed by the Branch Officer for payment by transfer credit to the Government account through a separate register maintained for the purpose in the section. One copy of the challan returned by the Treasury will subsequently be made over by the cashier to the section concerned after entering the number and date of challan in the above register.

11.21 Register of valuables

The Register of valuables will be reviewed weekly by the Branch Officer in charge of the section with whom the register is kept to ensure that (i) there is no delay in the disposal of the valuables; (ii) in obtaining acknowledgements therefor or (iii) in noting the acknowledgements in the register. The register should be submitted to the Group Controlling Officer monthly in the 5th of the following month, the due date being watched through the calendar of returns of the section concerned.

11.22 Unsigned or Incomplete Documents

Concerned sections should take appropriate action on letters/documents received unsigned/incomplete. Letters/documents wrongly delivered to this office should be returned to the proper office by the Record-III Section.

11.23 Marking/Diarising/Distribution of Dak

For correct marking of the dak a list of all the sections of the office along with work dealt with should be maintained & kept up-to-date in the Record-II section.

Letters documents & circulars should be opened, stamped & sorted as those to be diarised & not to be diarised. The Senior Auditor in-charge will be responsible for prompt & accurate marking of the dak. After marking, dak to be diarised should be diarised in the index registers maintained for the purpose & distributed to the sections through concerned Branch Officers in the dak register once in a day before 4 P.M. or

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earlier. Letters marked 'immediate' by the Accountant General or any Group Officer should be sent to the sections at once.

11.24 Despatching

1. All ordinary letters, statements, returns etc. intended for despatch will ordinarily be received in the Record-III section twice a day i.e. at 10.30 A.M & 2 P.M. In case of registered letters they should reach in Record-II section by 2 P.M. on week days. Letters marked 'out today' , 'Express delivery' & 'Demi-official' letters will be received by 3.30 P.M.

Urgent letters will be received upto 4.30 P.M. under the orders of the Senior Deputy Accountant General/Deputy Accountant General (Admn). On receipt, the documents for despatch are sorted & placed in the concerned pigeon holes.

2. All letters etc. received for despatch should be despatched on the same day & in case of heavy receipts the balance left over is required to be despatched on the following working day without fail. After despatch the office copies should be marked with the word 'Issue' with dated initial of

the despatcher & returned to the concerned sections. Letters marked 'out-today' or 'Express Delivery' should be despatched on the same day without fail.

3. With a view to observing utmost economy in service postage stamp, letters, documents etc. intended for the same office are put in one cover as far as possible. The covers should invariably bear the superscription "On India Government Service" and is franked with the office seal and initial of the despatcher. Local letters are despatched through the Group-'D' staff. The Section in-charge of the Record-III should examine daily the peon books to ensure that the letters were properly delivered. It should be seen that the packets containing valuables are duly acknowledged in the peon book. The peon book should be submitted every Monday to the Branch Officer.

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4. Service Books, statements, confidential documents and important paper marked "Under Registered Cover" should be despatched through registered post. Registered covers containing valuables are closed & sealed in the presence of the Branch Officer, who keeps the seal in his own custody.
5. Only cloth-lined covers should be used for transmitting important documents & valuables sent by post. Before despatch the covers & envelopes should be stamped with required service postage stamps & the number of communications are neatly noted in the manuscript book with the value of stamps utilised

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TYPE/RONEO/PHOTOCOPY

12.01 Typing

The work of typing the letters, memorandum, statements etc. relating to the different groups are done by the Clerks/DEOs posted in respective groups/sections.

Norms pertaining to quantum of work to be done by English/Hindi typists:-

1. English Type -800 lines per day per Clerk
8000 key depressions per hour per DEO
2. Hindi Type:
 - i. Taking the minimum speed of 25 words per minute and making allowance for factors like breaks and interruptions, fatigue, subsidiary process etc. a Hindi Typist should give an output of 5400 (Five thousand four hundred) words per day.
 - ii. In the case of letters and other communications, the number of words in the body of the letter or communications alone should be counted. An addition of 60 words will be made for address and salutations in respect of each letter or communication.
 - iii. The above standard would apply to straight typing from running matter. To count other kinds of typing to this basic typing, the following allowance may be added.

a.	Cutting stencils	25%	(i.e. 100 words to be treated as 125 words)
b.	When three or more copies have been taken out by inserting carbon papers.	25%	-do-
c.	Manuscript matter	25%	-do-
d.	Statements	100%	-do-

Note:- For newly recruited typists, a norm of 5000 words per day may be adopted for the 1st year of their service. The same norm may also be adopted for typists engaged in English and Hindi typing simultaneously.

12.02 Duties and responsibilities of Clerks/DEOs engaged in typing/data entry work

1. Every possible effort should be made to clear the typing matter on the same day.
2. The typed matter should be neat and correct so as to avoid retyping. The retyping will be treated as a part of the quota already allotted.

12.03 Marking of Draft letters for typing

1. The drafts approved should be handed over to the typist/typing pool with outward no. for typing. 'Out-today', 'Urgent' & Demi-official letters approved by the Accountant General, Group Officers and Branch Officers should be typed by the stenographers attached to them as far as possible. Secret & confidential letters should invariably be typed by the stenographers.
2. All the typed letters should be handed over daily to the concerned section in-charge for comparing by the dealing assistants. The comparer should make his initial as a token of comparing before signing of the fair copies by the officers approving the drafts.
3. When a letter is to be registered the word 'Registered' should be typed on the top left hand corner. The typist should put his dated initial on the left bottom corner of the last page of the letter.
4. At the close of the day each typist should submit a daily report showing the works in arrear, number of lines typed, in terms of standard fixed.

12.04 Roneoing

The duplicating machine will be in charge of the Sr.Gestetner operator who will work under the Supervisory Officer in-charge of Record-III section. The receipt and disposal of the roneoing work will be recorded in a register in the following form.

Date of receipt	Particulars of the work for roneoing.	No. of copies required	Date of handing over to the Section
1	2	3	4

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12.05 Photocopier

At present there are three Photocopiers have been installed on each floor under the control of Branch Officer, FM/TM/Record. . The requisition for making photocopy of official documents should be signed by the Branch Officer/Sectional Heads depending on the number of documents to be photocopied and endorsed to the officers stated above. The requisition must contain the following information.

1. Description of the materials whose photocopy is intended.
2. No. of copies to be made.
3. No. of pages to be printed on both sides.
4. Total number of sheets needed for such copy of the materials.
5. Number of copies to be produced.
6. Purpose of making photocopy.

CHAPTER-13

STATIONERY, FORMS AND BINDING

13.01 Stationery

1. The Central Stationery Office Rules 1924, as amended from time to time for the supply and issue of stationery stores and the quantity scale governing supply of stationery stores fixed by the Government of India should be strictly followed.
2. The Branch Officer, Record-I has been nominated to be the officer wholly responsible for matters connected with the indenting and use of stationery stores.
3. Receipt of stores should be accounted for in the register in form 5.41 & entries attested by the section in-charge Record-I in the register in token of check. Stores so received should be kept under lock & key. The account should be balanced weekly & 10% of the items verified physically by the section in-charge of Record-I section. The Register should be submitted to the Branch Officer/Record-I for review on the 1st day of each month.
4. The annual indent for stationery in the prescribed form should be submitted by 1st July to the controller of stationery. At the time of taking delivery of the consignments a claim for shortages/damages if noticed should be made immediately.
5. All sections should send their indents for forms & stationery through the section in-charge to the Record-I section by 25th of each month assessing the requirement with utmost economy. Supply of stationery & forms will be made within 1st week of the following month after scrutiny of the demands by the section in-charge/Branch Officer, Record-I. The indents should be kept in the Record-I section after

obtaining acknowledgements of various sections in token of receipt and accounted for in the concerned stock registers.

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The stationery requirement of Branch Officers and Group Officers will be supplied on the basis of indents. After supply, the indents will be returned to Record-I duly receipted by themselves/stenos. The receipt of articles supplied to the Accountant General should be acknowledged by his Sr.Private Secretary.

6. Annual physical verification of stationery & stores should be conducted by an officer other than the officer of Record-I section selected by the Accountant General. The result of verification should be brought to the notice of the Accountant General by 15th of June each year. In addition, ITA will also conduct checks of the records of stationery & stores.

13.02 Forms

1. Certain forms which have been standardised for printing for use in civil audit offices, may be obtained from the Manager Government of India forms store, Kolkata. All suggestions for printing of new forms as special forms & for the alteration & cancellation of the existing standardised or special forms should be made as per provisions laid down in Para-2.45 of C & A.G's MSO (Admn) Vol.I Third Edition 1991.
2. The receipt and issue of the forms in general use in several sections of the office will be kept by Record-I section in a register in Form No.SY-240. The register of forms should be reviewed monthly by the section in-charge of Record-I section. Discrepancies if any, noticed should be reported to the Branch Officer/Record-I. The section in charge Record-I should see that suitable action is taken against the wastage of forms or depletion that may be noticed.
3. **Cyclostyling of forms**

In the event of non-availability of printed standard & non-standard forms Record section should make necessary arrangements for printing/cyclostyling the forms basing on the requisitions from sections.

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All forms which have become obsolete, deleted or revised and are not to be issued should be reported by the sections to Record-I section to take necessary steps for its disposal and register of stock corrected accordingly.

Record-I section should call for indents of forms one month in advance and send the consolidated indent to the Manager, Forms office, Kolkata annually within the due date. The due date of indent should be watched through calendar of returns of Record-I. In exceptional circumstances supplementary indents can be issued.

13.03 Postage Stamps and Franking Machine

The procedure laid down in rule-123 of Central Government Account (Receipts & Payments) rules 1983 as amended from time to time should be followed for loading of Franking Machine and obtaining postage stamps for official use.

The following procedure should be followed for maintenance of stamp accounts.

- A)** The Section in-charge Record-III section should maintain a register indicating receipt & issue of postage stamps.
- B)** The despatcher will maintain an account of postage stamps provided to him in a subsidiary register. Similar account will be maintained in respect of franking machine. Both the accounts should be closed daily and the issues entered in these account should agree with the stamps affixed/franked in the letters despatched by him.
- C)** The accounts maintained by the Record-III should be put up to Branch Officer, Record twice a month. The subsidiary accounts should be checked by the Section in-charge of Record-III Section twice a week and by the Branch

Officer once in a month. The Section in-charge will be responsible to check the arithmetical accuracy of the accounts.

D) The Section in-charge of Record-III will cause test checks twice a week of the entries in the despatch register with stamps affixed in the letters ready for

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issue before they are actually sent out for posting & record a certificate as such in the despatch register.

E) The balance of postage stamps on any date of check will be the sum of the balances with the Section in-charge & the despatcher.

F) The main stock register should be closed monthly in the following abstract.

- i.** Opening balance.
- ii.** Public Postage stamps received during the month.
- iii.** Total.
- iv.** Expenditure during the month.

v. Balance in stock at the close of the month.
(Both in figures & words)

G) Stenographers to the Group Officers & Accountant General will maintain the public postage stamp accounts for the postage stamps supplied to them for official use.

H) The irregularities, if any, noticed in course of check of stamp account should be reported to the Branch Officer/Record-I and Sr. Deputy Accountant General/Deputy Accountant General (Admn.) immediately.

13.04 Expenditure on telegram, telephone & FAX,

1. All official telegrams should be made from Record-III section on credit account allotted by the post office. The Section in-charge of Record-III should maintain a separate register for keeping a running account of the expenditure connected with issue of telegrams. The register

should be submitted to the Group Officer (Admn) on the 6th of every month.

2. Stenographers to Accountant General and to Group Officers should record all STD calls date and time wise in a register for verification before the telephone bills are accepted for payment.

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3. The progress of expenditure on telephone, telegrams & FAX with reference to the allotment should be watched by the Record-I section.
4. On receipt of telegram bills from the post office, Record-III section should verify the details with reference to the register maintained & sent the bills to Record-I section along with the certificate to the effect for payment of the bill.

Similarly all telephone & FAX bills should be sent to the Record-I section after verification by the stenographers recording a certificate for payment of the bills.

13.05 Rubber stamps & brass seals

1. All rubber stamps and brass seals for the office and authorities should be purchased by the Record-I section as per procedure laid down in MSO as amended from time to time. While placing purchase orders all safeguards should be taken against the possibility of counterfeiting of Government stamps & seals and the firms of repute only should be selected for supply of stamps & seals.
2. All rubber stamps & office seals should be prepared in bilingual form i.e. Hindi & English, Hindi letter being at the top. Where the size of the rubber stamp & office seal does not permit of being in a bilingual form, these could be prepared in Hindi & English separately.

13.06 Binding

Full binding with leather is prohibited. The office Daftaries should be entrusted with the work of binding i.e. binding of ledger, inward & outward register, attendance register, establishment & salary bills etc. when required. The binding should be made with thick papers supplied and the use of cloth may be made only in backs & corners. No remuneration will be paid to them for this purpose except in exceptional circumstances where orders of the Accountant General will be taken before hand.

CHAPTER-14

OLD RECORDS

14.01 General

All records e.g. register, guard files, files etc. made over to the old records should be properly bound or otherwise secured. Each of them should bear an Index slip in Form No.S.Y-322-C which should be duly completed under the dated signature of the section in-charge. The marking of the categories A/B/C/D or E should be invariably recorded in the files or index slips pasted on the files before those are sent to the Old Record Branch for preservation. The old Record section will not accept any such records which are not complete in all respects.

14.02 Condition of Records

Records affected by white ants will not be accepted in old Records without the same being disinfected or rectified.

14.03 Note regarding removal of important documents.

When important records such as character rolls, Insurance Policy, Declaration forms etc. are taken out from the parent file, a note of the circumstances necessitating the removal, should simultaneously be placed on the record in the relevant files. The removing agency should accordingly insert a signed and prominently coloured counter part in the place of the original record removed; the counter part will be taken out when the original is placed.

14.04 The Supervisor in-charge of Old Record is responsible

1. to see that the Record Rooms are duly ventilated and kept clean and in order. He will also have the records examined from time to time to see that they are not attacked by white ants, prompt measures should be taken to destroy white ants with the least indication of their presence.
2. to see that no one smokes inside the room or carries fire & inflammables into the room in any form.

3. to see that no stranger, visitors or other outsiders should be admitted into the Old Record rooms except under the written order of the Branch Officer/Record.

As far as possible no person should be admitted. Admittance should be the exception, not the rule

4. to see that all the doors of the room must always be kept under lock, except when necessary for official business and so long as the room remains open, either the Senior Accountant or the record supplier must be present there.

14.05 Indexing of Records and Index Register

A bound register known as, Index Register should be maintained in form no SY.257 in old record. The records received from sections should be entered in the register in the pages allotted for each department. The Register should be neatly written and the items comprehensively described with special care to note the year of destruction. The entries made in the Register should be initialed with date by the Section in charge. When a new volume is brought to use the old one should be carefully preserved as these are permanent records.

14.06 Arrangement of Records

The records received in old record should be arranged and kept in the racks provided for the particular class, department and year after indexing. The records should be arranged on the racks so as to admit a volume being removed & replaced with ease. All over crowding should be avoided. No records should be left on the floor. Once a record is issued out of the old record room it will be the duty of the Section in-charge to see that these are returned in good condition.

14.07 Issue of Old Records and their returns

1. The old Record Room is open till 2 PM on all working days for the purpose of complying with requisitions in form No. SY.301 signed by the section in-charge. No files should be issued after this hour unless the requisitions are initialed by a Branch Officer.

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2. The records so issued will be entered in a register of returnable paper in form No.SY-247 in which a separate page will be allotted for each department or Section. At the end of the day the requisitions will be sorted according to departments and sections and filed in wire files. The requisitions should at the same time be entered in the Record Issue Register in Form No. S-21.
3. Every Monday, these wire files and the Record Issue Register should be examined and reminders, for records not returned within 10 days of issue, issued in Form SY-246, through the Branch Officer/Record.
4. At the end of every month the Supervisor in-charge should verify the Record issue Register and report all cases of non-return of records beyond one month of issue to the Branch Officer concerned through the Branch Officer/Record. A monthly report should be submitted in this regard to the Branch Officer/Record on the first of every month.

14.08 Destruction of Records

Rules regulating preservation of records and its destruction relating to Accounts offices have been laid down in Chapter-XII of MSO (Admn), Vol.I (Third Edition). Lists showing the period of preservation of certain records have been enumerated in the Annexure to Chapter-XII of MSO (Admn) Vol.I (Third Edition). The records which have not been included in the above annexure should be destroyed after the periods noted against each as detailed below.

Sl. No.	Nature of record	Restriction period fixed
1	2	3
1.	Request for "No objection Certificate" for the purpose of registration with Employment Exchange.	1 year
2.	Records relating to 'Advances' viz. Festival Advance, Advance of pay on transfer, Advance of TA, House Building Advance, Conveyance Advance.	1 year after

3.	Register of overtime claim.	1 year.
4.	Sanction for grant of honorarium	1 year

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5.	Telephone Call bills Electric Clocks, installation shifting transfer, payment of bills.	3 years
6.	Contingent bills and requisition thereof.	3 years.
7.	Local purchase of stationery sanction thereof.	1 year
8.	Hiring of Taxies tents, shymianas etc. sanction thereof	1 year
9.	Files dealing with sanction issued by Ministry or Deptt. (<i>Authority C & A.G's letter No.3154-O&M, dt:6.7.1990</i>)	5 years.
10.	Civil Reports of Office, inspection of which is annual	5 years after all the paras of the IRs are settled.
11.	Other offices	7 years after all the paras of the IRs are settled.

- (1) The manuscript copies of finalised Manuals should be handed over to Record section for preservation until the compilation of the next (revised) edition.
- (2) The Section-in-charge of old Record should prepare early in April of each year a list of records to be destroyed with reference to all Index Register in a bound register (Form SY-256-A). The register containing list of records to be destroyed should be submitted to the Accountant General through the Branch Officer/Record & Group Officer for obtaining orders in writing. The register should be carefully preserved as being the actual authority for destruction of records. While obtaining orders of the Accountant General, it should be certified by the Section in-charge of old record that the records due for destruction during the year have been included in the list.
- (3) Where any objection is outstanding, accounts records of all kinds, in connection therewith should not be destroyed until the whole position

has been reviewed by/under the orders of the Group Officer concerned and
a

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decision is taken as to the earliest period to which the accounts records could safely be destroyed. It would be the responsibility of the concerned section to withhold the consent for weeding out records in such cases.

- (4) The section in-charge of Record-II will supervise the destruction. On completion of the destruction, he will, under his dated initials write against the items concerned 'Destroyed' in the remarks column of the register and will also give a reference to the orders of the Head of the Department.
- (5) All records should be torn up before being removed from the Old Record Room for sale or destruction. The sale proceeds should be credited to Government. Serviceable boards and covers should be retained for further use.
- (6) The section in-charge of Record-II will be responsible to see that, the whole process beginning from weeding out and ending in destruction of the Old records has been correctly carried out and no records which are not due for destruction have been destroyed.
- (7) In order to ensure proper performance of the destruction of records, a Senior Accounts Officer should after personal inspection prepare a report half yearly on the state of Old Records and submit it to the Head of the Office for review and orders. The 20th May and 20th November have been fixed as due dates.
- (8) The stocks of waste paper may be disposed of in such a manner as considered most expedient by the stock holder. As far as possible, the nearest paper mills also should be notified regarding disposal of waste

paper, if the quantities are such as to make it likely that they may be interested.

- (9) Waste papers should be sold by tenders. Quotations should be called for by advertisement

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LIBRARY AND STAFF CAR

15.01 OFFICE LIBRARY

i) There are two libraries, one for technical and another for non-technical purpose. The Record-I Section is in-charge of reference library of Technical books and the Secretary to the Accountant General is in-charge of non-technical books. The office library will be maintained as per instructions contained in para 2.15 of C & A.G's MSO (Admn) Vol.I (Third Edition).

ii) The stock and issue of technical books (Codes and Manuals) will be done by Record-I Section. Whenever fresh corrected copies of each of the technical books purchased/received from Government of India/State Government/Other institutions, two copies thereof are to be issued to the Accountant General's Sectt. library for keeping in the library as reference copy.

All proposals for purchase of technical books will be done by different controlling sections of the Groups as per their requirement.

iii) Record-I Section will maintain a register of books in the form of an accession register wherein the books purchased or received from Central/State Government or other institutions from time to time will be entered. Its distribution should be made through the Central Register by the Record-I Section. Section in-charge will acknowledge the receipt of the books in the Central Register, when the books are required by them for day to day reference and are issued to them on permanent basis. An acknowledgement of books issued to them shall however be obtained annually in the month of April each year with a view to know that the books issued to them from time to time are actually in their possession.

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- iv)** All proposals for purchase of non-technical books/subscription to news papers, magazines and journals will be done by the Accountant General's secretariat.
- v)** All the newspapers shall after perusal by Accountant General or such other Officer as may be designated for the purpose will be sent to Accountant General's secretariat. Paper cuttings relating to matters of interest to the Office marked by Accountant General or other officers may be taken out after the papers have been received, preferably on days following the dates of the News Papers and kept in separate files. Old papers shall be disposed off quickly but not later than three months.
- vi)** All journals & magazines should be delivered to the Secretary to the Accountant General without opening. Journals and Magazines so received should be submitted to the Accountant General and other Group Officers for perusal as the case may be. Thereafter the technical journals may be circulated among other officers & sections. Non-technical magazines will be retained in the library for general reading. The Secretary shall keep watch over the timely receipt of journals & magazines.
- vii)** The library shall keep at least two sets of all books prescribed for the Indian Audit & Accounts Service Departmental Examination and Section Officers' Grade Examination as reference copies. Two sets of Finance Accounts, Appropriation Accounts, for each year shall also be maintained for reference. Audit reports and Public Accounts Committee reports relating to Union Government and other Government reports and accounts of all the Public Sector Undertaking in Orissa, reports of the Estimates Committee and Commission of Enquiry shall also be kept in the Library. The Librarian shall be responsible to keep all the reference books corrected up to date. The responsibility for keeping the books issued to the sections corrected/updated shall rest with the sections concerned and the responsibility for keeping the books issued to officers shall rest with the

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personal staff attached to the officers concerned. The library shall arrange to supply correction slips whenever issued.

- viii)** Books from the office library may be issued on requisition signed by the section in-charge & above. Books required for the officers and sections for their day to day reference will be issued on permanent basis and other books issued should be returned within 15 days. In case the books are not returned within two months, the library shall recall the books.
- ix)** Books issued to the Sections or Officers found missing may be listed and action taken either to recover the double the cost thereof from the persons responsible for the loss or to have them written off in cases where responsibility for the loss can not be determined.
- x)** A physical verification of books in respect of Accountant General's secretariat library and Record section library shall be carried out annually in the month of April each year by an Officer or Party to be nominated for the purpose. The result of verification should be submitted to the Accountant General.
- xi) Catalogue of Books.**

The books received in the library should be catalogued in a manuscript Register maintained for the purpose in which separate section should be opened for books of different categories e.g. codes, Manuals Acts etc. and each book should be labeled prominently with the number allotted to the same in the catalogue as for Codes-**C/1**, Manuals-**M/1** and Acts-**A/1** likewise.
- xii)** A despatch Register of books etc. in form No.SY-254 will also be maintained in respect of books supplied to other offices.

xiii) Circulation of gazette and periodicals.

The gazette and other periodicals received from the Central Government and Government of Orissa will be circulated amongst the Group Officers and thereafter kept in the library.

15.02 Staff Car.

The Senior Deputy Accountant General/Deputy Accountant General (Admn.) is the controlling officer for the staff car in respect of the Office of the Accountant General(A&E) The use of staff car is required to be regulated strictly in accordance with '**Staff Car rules**' and the supplementary instructions of the Government of India issued from time to time. A logbook is also to be maintained for the staff car in accordance with staff car rules.

15.03 Bi-cycles for office use.

The caretaker will be the custodian of the office bi-cycles. He should see that the bi-cycles given to the Group-D staff are returned to him every evening and cleaned everyday. He is also responsible for the maintenance of the office bi-cycles.