

CHAPTER – I

CONSTITUTION

1.1. Offices of the Principal Accountant General, Audit-I, Andhra Pradesh and Accountant General, Audit-II, Andhra Pradesh are under the overall charge of the respective Accountants General.

FUNCTIONAL DISTRIBUTION

1.2. The Office of the Prl. Accountant General, Audit-I, Andhra Pradesh deals with Departmental Audit, OAD/Civil Inspection including audit under Sections 14, 15, 19 and 20 of CAG (DPC) Act 1971, Efficiency cum Performance Audit and Audit reports (Civil, Works and Forest Audit and Audit of Projects).

FUNCTIONAL GROUPS

1.3. The functional groups in each of the offices are given below.

Office of the Prl. Accountant General, Audit-I, Andhra Pradesh.

1. Report

Under the direct charge
of Prl.A.G (Audit-I)

2. Internal Test Audit

3. ECPA, Civil & Works.

4. Inspection Civil (Headquarters sections and civil inspection parties) and (Concurrent audit of PAO, Hyderabad)

5. Works, Forest and Project Audit (including inspection parties and Concurrent audit of Projects accounts)

6. Departmental Audit.

7. Miscellaneous Sections.

(a) Office Administration, Bills & Establishment Sections and Office Establishment consisting of sections like Records, Central Despatch, Receipt Branch, Stationery and Forms, Library, Furniture, Central Type Sections.

(b) Welfare

Office of the Accountant General, Audit-II, Andhra Pradesh.

1. Commercial audit (including Concurrent Audit of Electricity Board and Road Transport Corporation.).

2. Central Receipt Audit.(including Concurrent Audit of Central Excise, Hyderabad and Customs, Visakhapatnam).
3. State Receipt Audit (Headquarters sections & Field parties).
4. Report.
5. Miscellaneous Sections.
 - (a) Office Administration, Bills and Establishment.
 - (b) Welfare.

1.4. The Functional Groups of the Offices of the Accountants General, Audit-I and Audit-II, Andhra Pradesh are divided into several compact sections each incharge of an Assistant Audit Officer/Section Officer. They are under the immediate control of Senior Audit Officer/Audit Officer/Assistant Accountants General. Each functional group in the Audit office is under the charge of a Group Officer (Deputy/Senior Deputy Accountant General) as the case may be.

1.5. The charges held by Accountant General and Group Officers are detailed below:

PRINCIPAL ACCOUNTANT GENERAL (AUDIT-I)

Principal Accountant General: Direct supervisory charge of Report.and Internal Test Audit.

DEPUTY ACCOUNTANT GENERAL (Inspection - CIVIL)

Three Deputy Accountant Generals hold direct supervisory charge of Inspection Civil Headquarters Sections and Civil Inspection Parties (expenditure audit of State and Central Government Offices in the State and Autonomous bodies covered under sections 14,15, 19 and 20 of CAG (DPC) Act, audit of Government transactions in nationalised banks.and ECPA-Civil.

DEPUTY ACCOUNTANT GENERAL (WORKS, PROJECTS & FORESTS)

Direct supervisory charge of Works and Projects audit sections including inspection parties and Resident Audit Sections of Nagarjuna Sagar Project, Pochampad Project, Srisailem Project and Telugu Ganga Project and their field parties.and ECPA-Works.-II).

**SENIOR DEPUTY ACCOUNTANT GENERAL
(ADMINISTRATION) & (OLIC)**

Direct supervisory charge of Administration and Establishment Section of Audit-I , Hindi Anubhag and Computer Cell.

**ACCOUNTANT GENERAL (AUDIT-II)
ACCOUNTANT GENERAL**

Direct supervisory charge of Internal Test Audit.

**DEPUTY ACCOUNTANT GENERAL
(CENTRAL RECEIPT AUDIT)**

Direct supervisory charge of Headquarters Sections including concurrent audit section located in the Commissionerate of Central Excise, Hyderabad and Customs Collectorate at Visakhapatnam and field parties of Income Tax , Central Excise and Customs.

**SENIOR DEPUTY ACCOUNTANT GENERAL
(COMMERCIAL)**

Inspection-Commercial, Direct Supervisory charge of OAD Commercial Headquarters Section, Electricity Board, Concurrent Audit, Road Transport Corporation concurrent audit and field parties.

DEPUTY ACCOUNTANT GENERAL (SRA)

Direct Supervisory charge of Headquarters sections, State receipts (Tax and Non-Tax) and audit parties.

(AG I/AP/83-84/618 00 No.10 dated 1-3-1984 Chapter 2.2.4 of MIR)

WELFARE OFFICER

1.6. (a) The Welfare Officer in the senior time scale of Group 'A' service functioning in the office of the Prl. Accountant General (Audit-I) Andhra Pradesh is also incharge of the Welfare functions of the office of Accountant General (Audit-II) Andhra Pradesh.

(b) Duties to be performed by the Welfare Officer.

(I) STAFF WELFARE

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

(II) HOUSE KEEPING

- (a) Cleanliness of Office buildings premises and bath rooms including adequacy of water supply.
- (b) Cleanliness of Office canteen and kitchen.
- (c) Cleanliness of premises of staff colony if any and security arrangements therefor.
- (d) Neatness of work place including proper maintenance of furniture removal of unwanted records, elimination of congestion in sections, adequacy of lighting and ventilation.
- (e) Adequacy of drinking water facilities.
- (f) Timely provision of hot and cold weather arrangements.
- (g) Parking lots for cycles and scooters and ensuring their safety and protection against sun and rain.

(III) RECREATIONAL, CULTURAL AND COMMUNITY ACTIVITIES

- (a) Encouragement to players for participation in games, etc., arrangements for matches and tournaments.
- (b) Encouragement to persons possessing talent in music dramatics, art, literary and other cultural activities and participation in the arrangements for variety entertainments, dramatic performances, art exhibitions, Kavi Sammellans, Mushairas, Debates, and publication of Office magazine, etc.

- (c) Arrangements for “get together” and picnics,
- (d) Liaison with Recreation club, Co-operative stores, credit Society, House Building Society etc.

--(Authority: Letter No.351-NGE.iii/114.75, dated 23-2-1976 from the Comptroller and Auditor General of India)

SECRETARY TO THE ACCOUNTANT GENERAL

1.7. The Secretary to the Accountant General besides functioning as Personal Assistant to A.G., will also attend to the following duties:

(i) Checking up details and elucidating points arising from particular cases as specified by the Accountant General.

(ii) Detailed investigation in particular cases under Accountant General's directions.

(iii) Working up of detailed data in connection with the correspondence, which is personally handled by the A.G.

(iv) Assisting the A.G in the examination of the arrear reports of the different branches.

(v) Review of working of particular sections of the Office.

(vi) Investigation and working out details of important new proposals initiated by or referred to the A.G and collection of information from various sections required by the C&A.G etc., at short notice.

(vii) To deal with duplicate copies of the sanctions received by the A.G for his personal scrutiny.

(viii) To bring to A.G's special notice control returns not being submitted to him and control returns indicative of bad state of affairs requiring remedial action.

(ix) In addition to above, he should be employed on conduct of surprise inspections of sections getting reports on bottlenecks in works and generally to act on behalf of the A.G as a multipurpose Officer.

(CAG's Lr.No.2090-GE.II/19-69, dated 11-8-1969, P.55 File 2-5/69-70 EB.1)

DUTIES AND RESPONSIBILITIES OF MEMBERS OF THE OFFICE

1.8. The duties and responsibilities of any member of the staff cannot be precisely laid down as they vary from charge to charge. However, every employee of this Office is required to perform the duties and discharge the responsibilities demanded by the charge on which he is posted and arising out of the circumstances in which he is placed to the satisfaction of his superiors. He is also required to perform properly such other work and discharge such other responsibility as may be entrusted to him by his superiors from time to time. He should also keep in view the provisions of F.R. 11 and Rule 3 of the C.C.S (Conduct) Rules, 1964 in this connection.

POWER OF ASSISTANT AUDIT OFFICERS/SECTION OFFICERS

1.9. The following powers are vested in the Assistant Audit Officers/Section Officers in the various Offices of the Indian Audit and Accounts Department:

(i) Power to grant casual leave to Sr.Auditors, Auditors, Clerks/Typists and Group 'D' working under them upto a maximum period of 5 days at a time.

(ii) Condonation of late attendance of the staff under them for a maximum of two days in a month.

(iii) Attestation of entries in the Service Books of N.G.O's other than those on first page of the Service Book and annual verification of services which will be attested by Branch Officer.

(iv) Signing of routine acknowledgements and also reminders under their own designations.

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

(vi) Scrutiny and acceptance of sanctions issued by authorities subordinate to Government. eg., Heads of Departments etc.

(vii) Filing of all circulars of routine nature.

(viii) To grant permission to the staff to leave headquarters upto the period they are empowered to Casual Leave.

(ix) Waiver of objections upto Rs.25/- under the Article 808(1)(b) of MSO (Tech) Vol.I.

The above particulars are not exhaustive. In the restructured set up the duties of Assistant Audit Officers and Section Officers are furnished in Annexure 2.9.1 of Manual of instructions for Restructuring of cadres of IA&AD.

CHAPTER - II
OFFICE DISCIPLINE
GENERAL

2.1. **Government Servants Conduct Rules:** All members of the office are expected to be conversant and to comply with the rules contained in the “Central Civil Services (Conduct) Rules, 1964”.

OFFICE HOURS

2.2. The hours of attendance are from 9.15 AM to 5.45 PM except on Saturdays and Sundays on which days the office will remain closed.

Note 1: Group ‘D’ officials should attend office at 8.45 AM on all days and in special cases their attendance may be required earlier than that hour. They should initial in the attendance register maintained in the sections to which they are attached.

Note 2: Concessions of a religious or Sectarian nature, like coming to office late or leaving office early should not be granted to the officials. No Government servant should get privilege on the ground of his Community or religion alone.

(C&AG Letter No.301-NGEI/211-66 Dt.17th February, 1967)

2.3. Normally the members of the office are allowed thirty minutes between 1.00 PM and 2.00 PM for having their lunch and the Assistant Audit Officers and Section Officers of the Section should ensure that in no case a member in the section avails of the lunch break exceeding thirty minutes.

2.4. The prescribed working hours in the office should be adhered to by all and the Officers and members of staff should in no case over stay the lunch break.

2.5. Habitual non-observance of scheduled hours for attending office is highly objectionable and will amount to lack of devotion to duty, thus attracting Rule 3(1)(ii) of C.C.S (Conduct) Rules, 1964.

--(C.A.G Lr.2073 NGEI/12-73, dated 7th July, 1975 P.21 File 8-12)

2.6. Leaving office early is not allowed. In case of a Government servant who departs from office early before the time of closing of office, without proper sanction of leave should also be treated like late attendance and in that case also half a day's C.L should be debited to the C.L Account for each such early departure from office vide para 9.

-- (G.O.I. Cabinet Sectt. OM.No.28034/10/75-Estt(A), dated 27th August 1975 forwarded in CAG's Endt. No.3186-MGEI/12-73, dated 12th September, 1975 P.51 File 8-12)

ATTENDANCE

2.7. The attendance register will be maintained in Form X.Y. 302. Strict punctuality is expected of all members of the office, who should be in their places and ready to begin their work by 9.15 A.M. The attendance register kept in each section should be signed in the appropriate cage by each member of the staff as and when he/she arrives.

2.8(a) The Asst. Audit Officer/Section Officer should close the attendance register promptly at 10 minutes past the prescribed time (i.e., 9.25 A.M) and submit the register to the Branch Officer after marking a circle in red ink against the names of those who had not come by that time.

(b) The late comers should be asked to initial indicating the time of arrival in the Branch Officers room where the attendance register would be available after 9.25 A.M.

(c) The Branch Officers should ensure that all the attendance registers reach them from the respective sections well in time.

(d) The Group Officers should carry out surprise checks of one or two sections daily to see that the procedure of closing the attendance register is being followed scrupulously.

-- (CAG Lr.No.3825, NGEI/12-73, dated 3rd October 1974)

2.9. Half a day's casual leave should be debited to the C.L Account of a Government Servant for each late attendance but late attendance upto an hour on not more than 2 occasions in a month may be condoned by an authority competent to grant C.L if he is

satisfied that this is due to unavoidable reasons. In case such a course does not ensure punctual attendance, suitable disciplinary action may be taken against the Government Servant in addition to debiting half a day's C.L to his C.L Account on each occasion of such late attendance.

Note 1: In the case of a Government Servant who, having exhausted his C.L attends office late upto one hour at a time for unavoidable reasons such late attendance may be condoned on not more than 2 occasions in a month. If however, he attends office late on subsequent occasions in the month disciplinary action may be taken against him.

Note 2: The existing instructions provide for deducting half a day's C.L when a Government servant comes late without sufficient justification and the competent authority, while not considering it as a fit case for initiating disciplinary action is also not prepared to condone the late coming sometimes it so happens that a Government Servant who comes late without sufficient justification has no C.L to his credit and it is not therefore possible to debit half a day's C.L to his C.L Account. It has been decided that if any official who has no C.L to his credit, comes late without sufficient justification and the administrative authority concerned is not prepared to condone the late coming but does not at the same time propose to take disciplinary action it may inform the official concerned that he will be treated as on unauthorised absence for the day on which he has come late and leave it to the official himself either to face the consequences of such unauthorised absence or to apply for earned leave or any other kind of leave due and admissible for the entire day, the same may be sanctioned by the competent authority.

-- (OM No.28034/3/82 Edt(A) Govt. of India Ministry of Home Affairs Dept. of Personnel and AR New Delhi through C&AG's Lr.No.1053-NGEI/77-78, dated 30.03.1982)

2.10. **Report of late Attendance:** A report of late attendance should be maintained in the Attendance Register (SY.302-A) making use of the columns on the right hand side of the register. At the end of each month the Assistant Audit Officer/Section Officer should examine the attendance register and have the number of days on which each member has attended late during the months entered in the C.L Register as well as in the final columns provided for the purpose in the Attendance Register. The penalty for late attendance should be imposed strictly and entered both in the C.L Register and attendance register.

Holidays and restricted holidays

2.11(a) In a Calendar Year there will be sixteen closed holidays, and in addition each employee will be permitted to avail himself of any two holidays, to be chosen by him from out of the list of “Restricted Holidays” every year.

-- (G.I, M.H.A. O.M.No.20/38/60, Pub-I, dated 31st December 1960 communicated in CAG’s Lr.No.150-NGE.I/18-61, dated 24th January 1961 and G.I, M.H.A. O&M No.20/1-65 Pub-I, dated 1st April, 1965 received in CAG’s Endt. No.776-NGE-I/48-65 of 9th April, 1965)

(b) Guidelines for the closure of Central Government Offices in connection with elections to Parliament/State Assembly local elections are detailed in Annexure I to the Chapter.

2.12. *Scope of and permission for restricted holidays*

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

--(G.I.M.F Dept. of Rev. Lr.No.F/20/2/60 Coord. dated 14th March, 1960)

2.13. Restricted Holidays can be prefixed or suffixed to regular leave or Casual Leave.

--(G.O.I. M.H.A. O.M No.20/37/60, Pub-I, dated 7th October, 1960 P.15 File 3-13, Vol.II received in CAG’s Endt. 1350-AII/181-60, dated 21st October, 1960)

2.14. According to the instructions of Government of India the following 13 holidays are to be compulsorily observed in all the Central Government Offices (outside Delhi).

- (1) Republic day (26th January).
- (2) Independence Day (15th August).
- (3) Mahatma Gandhi’s Birth Day (2nd October).
- (4) Id-Ul-Zuha (Bakrid).
- (5) Muharram.

- (6) Id-UI-Fitr.
- (7) Good Friday (Friday before Easter Sunday).
- (8) Christmas Day (25th December).
- (9) Buddha Purnima.
- (10) Guru Nanak's Birth Day.
- (11) Mahavir Jayanthi.

The Central Government Employees Welfare Co-ordination Committee should once for all decide the other 3 holidays to be observed, taking into account the local importance of the concerned festivals on which such holidays should be declared. The five occasions in question should not be changed and they alone should be observed as closed holidays in addition to the holidays to be observed on the 13 occasions mentioned above, irrespective of any of them falling on a Saturday or a Sunday.

2.15. Similarly in respect of Restricted holidays also the Central Government Employees Welfare Co-ordination Committee should draw up a list of occasions which should be not more in number than the number of Restricted Holidays prescribed for the year. There should be no change in the list in future.

2.16. The closed holidays and Restricted holidays so decided by the Central Government Employees Welfare Co-ordination Committee should be followed.

Note: It may happen that the change of date of the holiday has to be notified at a very short notice. In such a situation, announcement could be made through TV/AIR/News paper and the Heads of Department/ Offices of the Central Government may take action according to such announcement without waiting for a formal order about the change of date.

(Authority 12/4/96-JCA G.O.I, Dept of Personnel & Trg. New Delhi, dated 9th July 1996.)

2.17. Instructions regarding closure of Office in the event of the death of high dignitaries are given in Annexure-II.

2.18. Gazetted Officers will be held responsible to see that all important returns due for despatch during holidays are ready for despatch on the morning of the day on which the office opens after

the holidays. Similarly arrangements must be made for the disposal of other urgent work and for work in arrears.

Compensation holidays

2.19. In the case of a Government servant required by a Gazetted Officer to attend office on a holiday to deal with very urgent work, he will get another day as holiday in compensation. As far as possible however, a man of religious persuasion who observes the festival for which a holiday is granted should not be called upon to work on that day. Merely attending to arrears of work will not give a title to any compensation leave. Credit of compensation leave to all members of staff will be given by the concerned Deputy Accountant General.

Leaving station during holidays

2.20. Any Gazetted Officer who desires to leave the station during a holiday or holidays will take the permission of the Accountant General arranging with some other Gazetted Officer to deal with any urgent work that may happen to arise in his absence and informing A.O(Admn.) accordingly. Non-Gazetted members of the staff should obtain permission of the Head of the office in which they are serving before leaving Headquarters during holidays. Those who are residing away from Headquarters and coming to Headquarters stations should likewise obtain permission of the Head of their office before leaving their stations. Address during such absence should invariably be intimated to the Assistant Audit Officers/Section Officers of the sections in which they are serving. For this purpose, the authority competent to grant Casual Leave under para 2.22 may exercise the power of the "Head of Office" to grant permission to leave Headquarters.

-- (CAG's Lrs. No.1958-NGE.I/280-59, dated 15th September, 1959, No.2493-NGE-I/220-59, dated 21st November 1959 and No.278-NGE.I/3760, dated 10th February, 1960. File EB 8-72/59-60).

Note: Powers have been delegated to Assistant Audit Officers/Section Officers to grant permission to the staff to leave headquarters upto the period they are empowered to grant Casual Leave.

- (CAG's Lr.No.4-OSD(P)/73-III, dated 31st January, 1974), P.55 File 8-12).

Casual leave

2.21. Casual leave is not earned by duty. It cannot be taken as a matter of right but is subject to the exigency of public service. The maximum amount of casual leave admissible to the staff is 8 days in a calendar year.

Note: Public holidays, weekly offs and Restricted holiday falling within a period of casual leave should not be counted as part of the casual leave.

--(Ministry of Personnel, P.G. & Pensions, Memo No.28016/3/98, Estt.(A)dated 15.6.98)

2.22. Assistant Audit Officers/Section Officers/Welfare Assts./Managers are competent to sanction Casual Leave upto a maximum of 5 days at a time to the staff working under them. Branch Officers are competent to sanction casual leave to A.A.O/S.O/Welfare Assts./Managers working under them, upto 8 days and to sanction casual leave to Senior Auditors, Auditors, Clerks, Group-D beyond 5 days upto 8 days.

The Assistant Audit Officers/Section Officers/Welfare Assts./Managers/Audit Officers may allow the staff working under them to avail Restricted Holiday when such a holiday is required in combination with Casual Leave. It should not be taken into account for computing the limit of 5/8 days upto which the A.A.O/S.O/A.O's respectively are competent to sanction Casual Leave. Sanction of Accountant General is necessary for casual leave beyond 8 days.

--(CAG's Letter numbers F-4. USC(P)/73, dated 6th March, 1973, even No.dated 27th June, 1973 and even No.17th July, 1973, EB-I/Misc.73-74/8-12/00 432, dated,19th October, 1973 P.9, 21, 25 File 8-12)

2.23. In respect of persons who join in the course of the year, while no restriction is imposed on the number of days of casual leave that can be granted if the casual leave is applied for in excess of the proportionate leave due to them on the basis of their date of joining, orders of the concerned D.A.G should be obtained irrespective of the period of such leave.

Note: (1) The Branch Officers will warn the officials who exhibit a tendency to run through their casual leave too quickly in the early months of the year.

Note: (2) For leaving station during the period of casual leave combination with holidays or not the procedure prescribed in para 20 should be followed. The temporary address during the period of absence should also be intimated to the office before leaving Headquarters.

Note: (3) If the casual leave is applied for on grounds of ill health, it should if so desired by the D.A.G concerned be supported by a Medical Certificate giving such details as may be required.

-- (O.O. EB/i-13/60-61/158, dated 11th September, 1960)

2.24. Casual Leave for Senior Audit Officers, Audit Officers and Assistant Accountant General working in the groups will be sanctioned by the respective Senior D.A.G/D.A.G as the case may be wherever such powers were delegated to them.

-- (CAG's Lr.No.C-4/DD(TA)/1969, dated 13th March, 1969)

2.25. Regular holidays or restricted holidays which are observed as closed holidays may be allowed to be prefixed and/or suffixed to casual leave.

--(OM.No.20.37.60, Pub-I, dated 7th October, 1960 from G.O.I., M.H.A communicated in CAG's Endt. No.1350-181/60, dated 21st October 1960, and CAG's Lr.No.240-NGE-I/20-60,. Pt.IV, dated 21st February 1960 prefixing half day's casual leave to regular leave).

2.26. (a) There may be occasions on which a Government servant may have some urgent private work, which does not require a full day's casual leave e.g., when he has to go to Railway Station to receive a friend or relation, or to a dispensary to have himself or a member of his family treated. In such cases half a day's casual leave, if applied for by a Government servant may be granted to him.

(b) A Government servant may have some urgent private work in the afternoon which does not require a full day's casual leave. If he desires half a day's casual leave in the afternoon, it may be granted to him.

2.27. For the grant of half-a-day's casual leave the lunch interval will be the dividing line i.e., a person who takes half-a-day's casual

leave for forenoon session is required to come to office at 2.00 PM. Similarly, if a person takes leave for the after-noon session, he can be allowed to leave office at 1.30 PM.

2.28. In view of the decisions contained in the preceding paragraphs, the balance at credit in the casual leave account of some Govt. Servants may be in terms of full day or day's casual leave plus half a day. In such cases, there is no objection to the grant of half-a-day's casual leave, in conjunction with full day or days, casual leave, if so applied for. Likewise, even when the casual leave at the credit of a Government servant is in terms of a full day or days, there is no objection to the grant of half day's casual leave in conjunction with full day or days casual leave. The restriction imposed on the number of days casual leave that can normally be granted at a time will, however, continue to apply.

2.29(a) ***Prefixing half day's casual leave to regular leave:*** If an employee takes half day's casual leave in the afternoon session of the day and does not resume duty on or from the next working day due to sickness or other compelling grounds and has, therefore, to take regular leave to cover his absence for or from that working day, he may, as an exception to the general rule be permitted to combine such half day's casual leave with regular leave. In such cases, if such employee is a Gazetted Officer, he should hand over charge on the afternoon of the day of commencement of casual leave and if such employee is a non-Gazetted Officer, he should be deemed to have been relieved from the after noon of the day of the commencement of casual leave.

(b) However, a Government servant, who has applied for in advance, and has been sanctioned regular leave on or from the next working day should not be allowed to avail himself of the half day casual leave for the afternoon of the previous working days.

(G.I., M.H.A.O.M.No.60:45:66:- Ests.(A) dt. 4-2-1966 received under C.A.G's Endt. No.306 N.G.E.I: 194-65 dt.16-02.1966 and C.A.G's Lr.No.1911 NGE.I 194-65 dt.08.02.1966 p.259 File 8-72:63-69).

Application for Casual Leave:

2.30. All applications for casual leave except in cases where the necessity for leave cannot possibly be foreseen, should be submitted

so as to reach the leave sanctioning officer concerned at least two clear days before the leave is required.

Casual Leave Register:

2.31. (a) Casual Leave Register should be in the revised form given in G.O.I.M.H.A.O.M. No.46/3/67-Ests (A) date. 17.07.1961 read with O.M. No.12/9/94-JCA dated 14-1-1998.. The intention is that only one page should be used for a whole year for all the employees in one section, appropriate indication being given in the relevant column against the date on which Casual Leave or Restricted Holiday is availed of by an individual and the entry should be attested by the sanctioning officer promptly by means of dated initials.

--(G.O.I.M.HX.A.OX.M.No.46:3:61 Ests.(A) dated.17.07.1961. p.91 File 3-13 Vol.II).

(b) To avoid subsequent alteration no entries should be made in the casual leave account (statement) on first report of absence. On return of the absentee the necessary entries should be made and the statement submitted to the Branch Officer.

(c) In the case of transfer of a member from one section to another, the total number of days of casual leave availed of by him before his transfer should be brought forward and noted in the casual leave account of the section to which he has been transferred and entry attested by the A.A.O/S.O, concerned.

--(G.I.M.H.A.O.M.No.40:3:61 Ests.(A) dt.18-.07.1961 recd. in C.A.G's End* No.1860 N.G.E. I:256-60 dt.12.09.1961).

Addresses of Office Staff:

(d) The residential address of every member of the staff should be kept in the casual leave register of the section concerned. The residential addresses of the members should be kept upto date. For this purpose the employees are required to communicate promptly to the office the changes in their residential addresses.

2.32. In the offices of the Accountants General Audit I & II the work relating to sanction of special casual leave other than sanction of special casual leave to sportsmen and to office bearers of office associations is dealt with by Administration to which the application is forwarded.

As far as special casual leave to sportsmen are concerned Welfare Section obtains orders for sanctions.

Special casual leave for officials who are not able to attend office due to curfew, bandh etc., are also considered for sanction by Admn-I section based on merits of each case.

SANCTION OF SPECIAL CASUAL LEAVE

2.33. The authority competent to sanction Special Casual Leave for attending Annual General Meetings, etc., of the Association is the Head of the Department/Office or Offices authorised to sanction Casual Leave vide CAG's Lr.No.24/NGEI/19-66/II, dated 06-01-1968. Special Casual Leave for other purposes is to be granted by the Accountant General.

--(CAG's Lr.No.821. N.G.E.I: 19-66. II dt.06-04-1968 read with E.B I/3-13/67 68/502 dt.30.03.1968 P.102 File 3-13 Vol.II)

Note: Sanction to special casual leave can be given only after Co-ordination Cell reports eligibility. After sanction of special casual leave necessary entries should be made in the Register to be maintained by Co-ordination Cell which is responsible to watch the grant of Special C.L against the limits and conditions prescribed.

GENERAL

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

--(G.O.I.M.H.A.O.M.46:8:67 dt.22.07.1967 recd. with C.A.G's Endt. No.899 Audit:114 67 dated 01.08.1967. P.78. File 3-13 Vol.III)

Special casual leave for Association activities:

2.35(i)(a) Office bearers of recognised Service Associations/Unions of Central Government Employees may be allowed Special Casual Leave upto a maximum of 20 days in an year for participation in the activities of Associations.

Note: An office bearer of the Association, who holds the office of one Association or the other in a particular year can be allowed a maximum of 20 days special casual leave only.

Authority: C&AG's Lr.No.1823.CE.II/46-89/ dt.11.05.1989.

(b) Special Casual Leave upto 10 days in a year will be admissible to out-station delegates/member of Executive Committee of a recognised all India Association/Federation to attend its meetings.

(c) Special Casual Leave upto 5 days in a year would be admissible to local delegates and local members of Executive Committees of all recognised Associations/ Unions/Federations for attending meetings of the Associations/Unions/Federations.

(d) Those who would be availing of Casual Leave in their capacity as Office bearers under (a) above will not be entitled to avail of Casual leave separately in their capacity as delegates/executive committee members under (b) and (c).

(G.O.I.M.H.A.O.M No.27:3:69 Estt.(B) dt.08.04.1969 received with C.A.G's Endt.No.726 N.G.E.II-10-69 Dt.21.04.1969 P.140 File 3-13 - Vol.III)

Note (1): The entitlement of Special Casual Leave should be regulated in terms of the year actually followed by the Unions/Associations. In regard to the case of office bearers etc., coming into office during the course of a year in Casual vacancies, the competent authority may at its discretion grant Special C.L upto the maximum entitlement in a full year, having regard to the genuineness and merits of each particular case.

(G.O.I. Cabinet Sectt. O.M.No.8/13/72 J.C.A dated 05-09-1972 received in C.A.G's Endt. No.2429).

Note (2): The facility of 20 days Casual Leave (mentioned in G.O.I.,M.H.A.O.M. dt.08-04-1969) is available for office-bearers of all recognised Associations (All India or otherwise). Each such Association should have been separately accorded recognition as a full fledged Association for all purposes.

“Even where office Bearers of the Local Recognised Service Association during a calendar year are later elected as office Bearers of the All India Recognised Service Association during the same calendar year, the limit of 20 days special casual leave has to be reckoned for the particular calendar year including the periods both as office bearer of the Local Recognised Service Association and office bearer of the All India Recognised Service Association and not separately.”

-- (CAG's Lr.No.291-N4/12-86 dated 20-05-1986 circulated in Coordination Cell/CC-II/Mis. 86-89/TR No.60 dated 18-11-1986 of AG AP Audit I).

Note (3): The concession of Special Casual Leave mentioned in para 1(c) of G.O.I.M.H.A.O.M.No.27/3/69 Ests.(B) dated 08-04-1969 is available to local delegates and local members of the Executive Committees of all recognised Unions etc., for attending the meetings of the Associations/ Unions/Federations/irrespective of whether such recognised Associations/ Unions are local or are of all India Character. This facility will, however, not be available for attending the Meetings of the Executive Committees.

Special Casual Leave as provided in para 1(a) of the OM dated 08-04-1969 is admissible to the office bearers only. The office bearers should be those who are specially defined or mentioned in the approved constitution or Bye Laws/Rules of the Associations/Unions which have been accorded de facto recognition by the C&Ar.G.

--(C.A.G's Circular No.477. N.G.E II:10-71 dated 25-2-1972 P.180. File 3-13 Vol.III)

Note (4): Special Casual Leave admissible in terms of G.O.M.H.A.O.M dt.08-04-1969 has to be applied for and got sanctioned in advance i.e., the Special C.L cannot be claimed as a matter of right and it is open to the competent authority to refuse the special C.L if it is satisfied that leave is not for taking part in the activities of the recognised Associations. The term "Activities of the Associations" cannot be construed for the purpose of aforesaid O.M as including absention from duty for participation in a hungerstrike and similar activities.

Casual leave has also to be applied for in advance and granted before it could be availed of and it is open to the competent authority to satisfy itself that leave asked for is for genuine purpose of a casual nature.

The clarifications given in the preceding paragraph will equally apply to cases where special casual leave or casual leave has been asked for observing "Dharna" during office hours.

(Authority: Welfare/3-13/III/73-74 O.O.17 dt. 1-74 received with CAG Circular No.622/54 -P.P./73-I dt.7-7-1973 and 1237. PP/54-73(I) dt.3-12-1973 P.210 , 216 and 224 File 3-13 Vol.III)

Note (5): Saturdays and Sundays and other holidays should not be counted as special casual leave in the limit of ten days prescribed in G.O.I. M.H.A. O.M dated 4-1-1960 (raised to 20 days in O.M. dt.8-4-1969 (CAG Lr.2319 NGE/119-66/II dt.25-10-1967 P.86 File 3-13 Vol.III)

Note (6): Combination of Special Casual Leave granted to Government servants for attending Annual General Meetings of the Associations etc., with regular leave is not permissible. There would, however be no objection to combining such Special C.L with ordinary Casual Leave.

--C.A.G's Lr.No.1631. N.G.E.I/19/66 II dt.10.07.1968 P.128 File 3-13 Vol.III)

Note (7): Applications for Special Casual Leave should be submitted by the individuals concerned and not by the President/Secretary of the Association on behalf of others.

--(C.A.G's Lr.No.228 N.G.E. I/19-66 dt.31.01.1968 P.91 File 3-13 Vol.III)

(ii) Special Casual Leave granted for purposes of work connected with J.C.M. Councils should not be debited to the Annual Special Casual Leave Entitlement. The special casual leave granted for purposes of work connected with J.C.M as laid down in para 7 of M.H.A OM. F8/1/64-JCA, dated 18-10-1966 is in addition to the Special Casual Leave mentioned in Para I above for participation in the activities of the Associations/Unions.

--(G.O.I.M.H.A.O.M.N.27/3/69 Estt.(B) dt.08-04-1969 received with C.A.G's Endt.No.726 N.G.E.II/10-69 dt.21-04-1969. P.140 File 3-13 Vol.III)

Special casual leave for sports activities:

2.36. Special Casual Leave for a period not exceeding 30 days in any one calendar year, may be allowed to a Government servant taking part in sporting events and tournaments of national or international importance under the conditions given below. Periods of absence in excess of 30 days should be treated as regular leave. Special casual leave should not be granted in combination with ordinary casual leave, in such cases.

National Championships being conducted by the recognised National Sports Federations in individual disciplines and national games conducted by Indian Olympic Association should be recognised as events of national importance and if the events are recognised by the International Sports Bodies and the participation is with the prior approval of the Government (Department of Youth Affairs and Sports), they can be considered as the events of international importance.

(Government of India, Ministry of Personnel, P.G. & Pensions, Department of Personnel and Training, Office Memorandum No. 6/1/85-Estt.(Pay-I), dated 7-11-1988)

The Special casual leave may be allowed only:

(a) for participation in sporting events of national or international importance.

(b) When the Government servant concerned is selected for such participation:

(i) In respect of international sporting events by any National Sports Federation/ Association recognised by the All India Council of Sports and approved by the Ministry of Education.

(ii) In respect of events of national importance when the sporting event in which participation takes place, is held on an inter-state, inter-Zonal or inter-circle basis, and the Government servant concerned takes part in the event in a team as a duly nominated representative on behalf of the State, Zone or Circle as the case may be.

This concession is not to be allowed for Government Servants who take part only in their personal capacity and not in a representative capacity.

--(G.I.,M.H.A.Lr.No.46-7-50-Ests.dt.05-04-1954 as substituted by O.M.No.46/7/59 Ests.(z)(A) dt.01.06.1960. P.209 File 3-13 Vol.I)

The concession of Special Casual Leave subject to the conditions mentioned on G.O.I.M.O.H.A.O.M.No.46/7/50-Estt. dated 05-04-1954 has been extended to such of the employees working in Audit Department who are required to participate in the All India Audit Tournaments conducted on zonal and Inter-Zonal level as well as in the other sporting events on national/ international importance provided the maximum leave admissible for participating in sporting events on all account does not exceed the period of 30 days in a calendar year.

--(C&AG No.2150-NGE.I/102-78/dt.22-06-1981)

Note (1): A list of Federations/Associations which select members to participate in International sporting events is given in Annexure -III. These Federations/Associations can be consulted to determine whether any event is of a national or international importance.

--(C.A.G's Lr.No.1881 N.G.E.I/34-68 dt.12.08.1968 P.126 File 3-18 Vol.III)

Note (2): See also note below para 37, para 38 and 41.

2.37. Special Casual Leave for a period not exceeding ten days in any one calendar year, may be allowed to a Govt. servant taking part in the Inter-Ministerial or Inter-Departmental tournaments and sporting events subject to the conditions given below. The period of absence in excess of ten days should be treated as regular leave. For this purpose Govt. Servants may be permitted as special case to combine special C.L with regular leave but not with ordinary C.L.

The grant of special casual leave is subject to the following conditions:

(a) It will be admissible only for participation in Inter-Ministerial or Inter-Departmental tournament and sporting events.

(b) the concession will be admissible only for those sporting events which have been recognised by Govt. and will normally be limited to tournaments, etc., sponsored by recognised Sports/Recreation Clubs of Government employees.

(c) only those Government servants who have been duly nominated by recognised sports/recreation clubs and specifically permitted by their offices to participate in such events will be entitled to special C.L.

(d) the limit of 30 days special casual leave in any one calendar year referred to in Government of India Memo No.46/7/50. Estt. dated 05-04-1954 should not be exceeded even if the Govt. servants participate both in sporting events of National or International importance and interministerial or inter-departmental events in the same calendar year.

--(G.I.M.H.A.OM.No.46/20/54-Estt(s), dated 16-06-1958 forwarded with C.A.G's Endt. No.1573-A/168/58, dated 25-07-1958 case 3-50 Page 55 File 3-13, Vol-I and C.A.G's Lr.No.2496 N.G.E.I/20-60, Pt.II dated 09-12-1960 P-27 File 3-13 Vol-II)

Note: Pre-selection trial to select All India Players for such tournaments is not covered by the orders above. As such no special casual leave should be granted for absence due to pre-selection trails which are held for selecting All India Players, for their participation in interministerial/Inter-Departmental tournaments.

(OM.No.46/15/67, Estt (A) dated 01-01-1968 from Ministry of Home Affairs received in C.A.G's Endt. No.77 N.G.E.I. 19-66 (I) dated 10-01-1968 P-96 File 3-13 Vol-III)

2.38. Saturdays/Sundays/Holidays intervening the period of special casual leave admissible for sporting events are counted as special casual leave and these are not excluded for the purpose of sporting events.

G.O.I.O.M.6/3/59-Estt (A), dated 20-08-1960 which envisages that public Holiday and weekly off falling within the

period of ordinary casual leave should not be counted has not been extended to the grant of special casual leave.

There is no objection to prefixing and/or suffixing of Saturdays, Sundays and other Public holidays with special casual leave admissible for the above purpose. In a case where special casual leave is combined with regular leave the Saturdays, Sundays and Public Holidays thus intervening the two kinds of leave will have to be counted as special casual leave if it is due, otherwise as regular leave if special casual leave is not due.

--(C.A.G's Lr.No.1361-N.G.E.I/19-66-II, dated 30-05-1968, P.118 File 3-13 Vol.III)

Special casual leave for cultural activities:

2.39. Government of India have decided to extend the concession granted in O.M.No.46/20/54-Estt (A) dated 16-6-1958 to those Government servants also who participate in cultural activities like dance, drama, music, poetic symposium, etc., of an All India or Inter State character organised by the Central Secretariat Sports Control Board or on its behalf subject to the over all limit of 30 years referred to in para 1(d) of that O.M (vide para 37 of this chapter). Special Casual Leave will not be admissible for practice or participation in Cultural Activities organised locally. These orders take effect from 1-3-1969. (G.O.I.M.H.A.O.MNo.27/3/68 Ests.(B) dt.28-6-1959 and even No.7-5-1970 P.159 and P.156 File 3-13 Vol.III)

Special Casual Leave not exceeding 15 days in any calendar year may be granted to Government Servants, who participate in dancing and singing competitions organised at regional, national or international level by Government of India/Government sponsored bodies.

Special Casual Leave will not be admissible for practice in connection with such cultural activities.

(GOI, Ministry of Personel, Public Grievances & Pensions (Deptt. of Personnel & Training) Lr.No.28016/1/87-Estt.(A) dt.9-9-87 received in C&AG Lr.No.1149-Audit I/65-87/III-87(195) Dt.20-11-87.

Special casual leave for mountaineering expeditions:

2.40(a) Special Casual Leave not exceeding 30 days in any one calendar year, may be granted to Govt. servants participating in mountaineering expeditions subject to paragraph 41 of this chapter and also to the following conditions.

(i) the expedition has the approval of the Indian Mountaineering Foundation; and

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

(b) The period of absence in excess of 30 days should be treated as regular leave of the kind admissible under the rules applicable to the persons concerned. For this purpose Govt. servants may be permitted, as a special case, to combine special casual leave with regular leave.

(G.I.M.H.A.O.M.No.27/4/68 Estt.9(B) dated 6-9-1969 received under C.A.G's Endt. Lr.No.104 Audit/73-69 dt.12-9-1969. P.156 File 3-13 Vol.III/73-75)

Special casual leave for attending coaching camps:

2.41(i) In the case of Central Government servants who are selected only as sports men/sports women for participating in sporting events on national/international importance the period of the actual days on which they participate in the events as also the time spent in travelling to and from such tournaments/meets may be treated as duty. Further if any pre-participation coaching camp is held in connection with the above mentioned events and the Government servant is required to attend the same, this period may also be treated as on duty. Consequently the existing provisions regarding grant of Special Casual Leave for the purpose mentioned in these items may be treated as cancelled.

(ii) The quantum of special casual leave for a period not exceeding 30 days in a calendar year allowed to central Government employees for the following purposes will cover also their attending the preselection trials/camps connected with sporting events of national/ international importance.

(a) attending coaching or training camps under Raj Kamari Amrit Kaur coaching scheme or similar All India Coaching or Training Schemes.

(b) attending coaching or training camps at the National Institute of sports Patiala.

(c) participating in mountaineering expeditions.

(d) attending coaching camps in sports organised by National Sports Federatin/ Sports Boards recognised by All India Council of Sports and

(e) participating in trekking expeditions

(iii) The Central Government Employees who are selected for participating in sporting events of National/International importance within India may be allowed to travel by First class by train. In the case of events of International Importance held outside India they may be entitled to travel by economy class by air.

(Para 3(iii) of the O.M.No.6/1/85 - Estt. (Pay-I) dated 16-7-1985 readwith C.A.G.'s Lr.No.326-NP/Sports/11-95 dated 28-06-95)

(iv) (a) The number of increments to be awarded for achieving excellence in National events should be laid down at a scale lower than for excellence in International events, say one increment for National level and two increments for International events.

(b) The total number of increments to be awarded to an individual should not exceed five in his/her entire career.

(c) The increments so granted would continue to be drawn at the same rate till retirement and would count for the purpose of retirement benefits but not for pay fixation on promotion on the analogy of incentive increments awarded for promoting small family norms.

(d) The Rate of increment is the lowest in the revised scale with effect from 1.1.86 corresponding to the pay scale of the post against which the individual had earned the personal pay in the pre-revised scales of pay.

(Government of India, Ministry of Personnel, P.G. and Pensions, Department of Personnel and Training, No.6/1/85-Estt.(Pay-I) dated 7-11-1988.)

An individual sportsman/sportswoman participating in National/International events will be treated as showing excellence if he/she achieves first, second or third position in the event. If such tournaments recognised by various Federations are given the status of National level then only the tournaments organised by the CSCS will be treated as having National importance since advance increments are due to be granted under FR-27 the authority competent to grant advance increments will be defined under FR-27.

(Government of India, Department of Personnel and Training, New Delhi Lr.No.6/2/85-Estt. (Pay.I) dated 2nd July 1986 forwarded by C.A.G. of India in Lr.No.502-Audit I/101-85-II-86 (83) dated 24th July, 1986).

The All India Services tournaments conducted by various State Governments on behalf of Central Govt. services sports board are of National importance and employees participating in such tournaments would be eligible to be treated as on duty. The TA/DA would be paid by the respective office where the employee is working.

(G.O.I.Ministry of Personnel & Public Grievances & Pension Central Civil Services Board letter No.File No.20-8-85-CCSSB dated 6-6-86)

If an individual Government servant participates in all the events including cultural activities like dance, drama, music and poetic symposium etc., of All India or Inter State character organised by the CSS CB or on its behalf and inter ministerial or inter departmental tournaments held in or outside Delhi for which special casual leave not exceeding 10 days in one calendar year is admissible, he is not to be allowed any special casual leave in excess of 30 days in a year.

Government servants who are selected to attend coaching camps in sports organised by the National Federations Sports Boards recognised by the All India Council of Sports Ministry of Education and Youth services may also be granted special casual leave not exceeding 30 days in a year.

Government servants who are selected to attend coaching camps in sports organised by the National Federations Sports Boards recognised by the All India Council of Sports Ministry of Education and youth services may also be granted special casual leave not exceeding 30 days in a year.

(G.I Cabinet Secretariat Department of Personnel OM No.27/3/70 Est.(P) dt.14-6-1971 received in CAG's Endt. No.813 Audit/73-69 dt.25-6-1971)

Special casual leave in connection with territorial Army/Air force/ Air defence reserve:

2.42. Period of absence from duty of civilian Govt. Servants occasioned by their interview/ Medical Examination, etc., in connection with their joining the Territorial Army/Auxiliary Air Force/Air Defence Reserve should be treated as special casual leave.

(G.O.I.M.H.A.O.M.No.F.47/7/58. Est.(A), dated 29-12-1960 P.49 File 3-13 Vol.II)

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

(G.O.I.M.H.A.O.M.No.86/15-64 Ests.(B) dt.15-6-1965 forwarded in C.A.G's Endt. No.1421 N.G.E I/216-65 dt.1-7-1965 P.N6 File 3-13 Vol.III)

For joining home guards:

2.44. In the case of Government servants permitted to join the officially sponsored auxiliary police organisation such as Home Guard, national volunteer corps Prantia Raksha Dal, etc., the period of their training and duty as Home Guards etc., will be treated as special casual leave.

(G.I.M.H..O.M.No.25/1/49/Ests. dt.10-1-1949 and their U.O No.61-63 Ests(A) dt.4-1-1963 recd. with C.A.G's U.O.No.2408 W.G.E.II/345 62 dt.31-12-1962 P.24 File 3-13 Vol.III)

Grant of permission to join civil defence services:

2.45. The government servants who join as volunteers in the civil Defence Service have to play an important and useful role in the life of the citizens. Such of the Government servants who are holding key posts may not be permitted to join the service.

Generally the normal period of training would be outside office hours. The Government servant who is enrolled as a member of the Civil Defence Service is required in emergency under the C.D Service Rules 1962 to perform any duty during office hours, the period of absence have to be treated as special casual leave. The Government servants are also permitted to receive in addition to

their civil pay such allowances as may be prescribed under the rules *ibid*.

These rules are not applicable to Government servant desiring to join on whole time paid basis. Such Government servants would be sent on deputation basis if they are permanent and other individual cases may be examined on its merit.

(O.M.No.47/7/63 Ests.(A) dt.23-5-1963 from Min. of Home Affairs, P.20 File 3-15/63-68/Vol.III)

2.46. The absence from civil posts during the period of Annual training with the Air Force as a member of the Auxiliary Air Force will be treated as special casual leave.

(G.I.M.H.A.O.M.No.47/2/55 Est.(A) dt.24-10-1957 forwarded with C.A.G's Endt. No.4091 N.G.E.II/423-56 dt.13-11-1957)

2.47. Special Casual Leave for a maximum period of 15 days including the transit time in both ways may be granted to Ex-Servicemen (boarded out of service and re-employed as civilians) appearing before the Medical Reserve Board for reassessment of their disability.

(G.O.I.M.O.DO.M.11(5)65/d(cicv.II) DT.10-10-1966 P.272 File 3-13 Vol.III)

2.48. Special Casual Leave may be granted to Central Government servants, who having joined the Lok Sahayak Sena have won certificates of Merit and are required to participate in the Republic Day parade held annually in Delhi.

(i) for a period not exceeding 14 days required for their stay in Delhi in connection with participation in the Republic Day parade; plus

(ii) for the minimum period required for their journey from the Headquarters of the Government servants to Delhi and back.

(G.I.M.H.A.O.M.N.46/5/58 Ests(A) dt.20-6-1958 forwarded with C.A.G's Endt. No.1427-A/261-58 dt.7-7-1958 case 3-50)

***Special casual leave in connection with
St. John Ambulance Brigade:***

2.49. Government servants, who are permitted to join the St. John Ambulance Brigade, should ordinarily be required to undergo the

necessary training, etc., out of office hours. In case, however where this is not possible there will be no objection to the period of training etc., being treated as casual leave to the extent of such leave is due and to the extent such leave is not due, as special casual leave. It should be made clear to the staff who are the members of the brigade that the Govt. of India will not be responsible for any risks, injuries, damages or other consequences arising out of or during the course of the membership training with the Brigade.

(C.A.G's Endt. No.850. N.G.E.I/233-53 dt.28-4-1954)

2.50. The period of absence of these Government servants who participate in the Republic Day parades held annually and rehearsals connected therewith in their capacity as members of the St. John's Ambulance Brigade should be treated as special casual leave and not counted against the ordinary casual leave admissible to such Government servants.

(G.I.M.H.A. Lr.No.46/955 Ests.(A) dt.27-10-1955 forwarded with C.A.G's Endt. No.2229 N.G.E/192-55 dt.12-11-1955)

2.51. Special casual leave not exceeding three (3) days per annum may be allowed to Govt. servants who are members of the St. Johns Ambulance Brigade, to cover their absence on any special duties that may be assigned to them by the Brigade provided that -

(i) such duties are performed during office hours on working days; and

(ii) if the duties so performed extend only to half-a-day only half day's special casual leave should be allowed.

(G.I. Cab. Sectt.(Dept. of Personnel) Lr.No.F.27/5/70 Ests(B) dt.12-1-1971 endorsed in C.A.G's Lr.No.274 Audit/213 70 dt.25-2-1971 P.164 File 3-13 Vol.III)

Special casual leave in connection with meetings of co-operative societies:

2.52(a) The members, delegates of members, managing committee members and office bearers of co-operative societies (formed exclusively with Central Government Employees) whether within their headquarters or outside the headquarters of the societies, may be granted special casual leave upto a maximum period of ten days

in a calendar year plus the minimum period required for the journeys to attend such meetings.

In respect of those employees who are members, office bearers etc., of such cooperative societies and who are posted at the same place as Headquarters of the cooperative societies, may be granted special casual leave as above subject to the following conditions.

(i) Special Casual Leave should be granted only to cover the actual period of unavoidable absence and subject to exigencies of work. If the absence will be in the forenoon or in the afternoon as the case may be then special casual leave may be granted for half a day only to cover the actual period of absence.

(ii) The Government servant should furnish certificate from the cooperative society concerned to the effect that he actually attended the meeting indicating the time and duration of the meeting.

(iii) The grant of special casual leave under this OM would be subject to all other conditions laid down in the Ministry of Home Affairs OM No.46/22/63 BHA dated 14-1-1964.

(G.I.M.H.O.M.No.46/22/63-Ests(A) dt.14-1-64 read with G.I Ministry of Home Affairs Department of Personnel and Administrative Reforms OM No.28016/1/84 Estt(A) dt.19-1-64).

(b) Members of co-operative societies, whose bye-laws provide for attending annual general meetings/special general meeting through delegates of members will not be eligible for special casual leave and in such cases, only the elected delegates will be eligible for this special casual leave. However if the members are required to participate in any meetings outside the headquarters of the society for the purpose of electing their delegates, they may be granted special casual leave.

(c) The power of granting special casual leave under these orders will be exercised by Heads of Department as defined in S.R.2(10) in the case of Government servants under the administrative control and by the Ministries of the Govt. of India in other cases.

(d) Special Casual Leave, under these orders will be allowed to be combined with ordinary casual leave only and not with regular leave. Saturdays, Sundays and holidays intervening the period of special casual leave will not be ignored but will form part of Special Casual Leave.

(G.I.M.H.A.O.M.No.46/22/63 Ests.(A) dt.14-1-1964 received in C.A.G's Endt. No.163 Audit/365-63 dt.30-1-1964 P.171 File 3-13 Vol.III)

Special casual leave for departmental promotion examination:

2.53. Special Casual Leave may be granted to Central Government servants who are eligible to appear at Departmental promotion Examinations which are neither obligatory nor entail a condition of preferment in Government service. Special casual leave will not, however, be admissible to departmental candidates for appearing at the competitive examinations held by the U.P.S.C. e.g., Combined Services Examination, Stenographers Examination L.D.Cs. Exam., Assistants Examination, etc., for direct recruitment. Special casual leave for departmental promotion examination will cover the actual duration of the examination concerned plus the minimum period required for the journey to and from the examination centre nearest to the headquarters station where such Examination is held outside the Headquarters.

(G.O) M.H.A.O.M.No.46/26/63 Ests(A) 2-12-1963 received in C.A.G's Endt. No.2033-Audit/292-63, dt.16-12-1963 P.169 File 3-13 Vol.II)

Special casual leave for donating blood:

2.54. Government servants, who donate blood to a recognised Blood Bank, on a working day is entitled to special casual leave for that day.

(G.O.I.M.H.A.M.O.No.46-11.56. Ests(A) dt.8-10-1956 recd. in C.A.G's Endt. No.1894 N.G.E. I/208/56 dt.23-10-1956)

Special casual leave for family planning operations:

2.55. Special casual leave not exceeding six working days may be granted to a Government servant who undergoes sterilisation operation (vasectomy or salpingectomy) under the Family Planning Scheme. The grant of special casual leave should be limited to the

actual period recommended by the Medical Attendant who conducts the operation but not exceeding 6 days.

(G.I.M.H.A.O.M.No.46/3/59. Ests.(A) dt.6-10-1959. P.99 File 3-13 Vol-I)

2.56(a) Special casual leave not exceeding 14 days may be granted to female Govt. servants who undergo nonpuerperal sterilisation (i.e. an operation for sterilisation done at a time other than 2 to 5 days after the delivery)

G.O.I.M.H.A.O M.N.46/266 Ests.(A) dt.16-6-1966 forwarded in C.A.G's Endt.No.771 Audit. 55-66 dt.25-6-1966. P.20 Ffile 3-13/73-75/Vol.III)

(b) A regular non-industrial Central Government male employee, whose wife undergoes a non-puerperal tubectomy operation, may be granted special casual leave upto 7 days. This will be subject to production of a medical certificate from the doctor who performed the operation to the effect that the presence of the Govt. servant is essential for the period of leave to look after the wife during her convalescence after operation.

(Authority: Office Memorandum No.27/23/71 STs.(B) dated 18-9-1971 from the Government of India, Cabinet Secretariat (Department of Personnel) New Delhi-1 communicated through the letter No.1230 Audit/122.71, dt.4-10-1971 of the Comptroller & Auditor General of India) File 3-13/73.75 Vol.II of O.M.I. (Welfare Section).

2.57. In cases where the Government servants having undergone Sterilisation operation (Vasectomy or Salpungectomy) could not recover within the prescribed period of special casual leave admissible owing to the operation turning septic the Head of Departmental/Office concerned may grant casual leave or regular leave applied for by the Government servant when leave in excess of the admissible special casual leave has been recommended on medical advice and a medical certificate from the appropriate medical authority under the leave rules applicable to Government servant in support of the leave is produced. In no case special casual leave should be allowed to be combined with casual leave as well as with regular leave at one time. Special casual leave should be combined either with casual leave or with regular leave in such cases.

(G.I.M.H.A.O.M46/6/65 Ests(A) dt.24-6-1965 recd. with C.A.G's Endt. No.329-Audit/65-66 dt.5-3-1966. P.16 File 3-13 Vol.III)

2.58. Special casual leave cannot be granted or combined with ordinary casual leave or regular leave in cases in which Government servants undergo sterilisation operation while on regular leave.

(C.A.G's Lr.No.1525 A.55-56 dt.18-10-1968 P.130 File 3-13/Vol.III)

2.59. All regular non-industrial Central Govt. women employees may be granted special casual leave on the day of I.U.C.D insertion under Family Planning Scheme.

(G.O.I.M.H.A.O.M.No.46/1/67 Ests.(A) dt.28-1-1967 P.46 File 3-13 Vol.III)

REGULAR LEAVE

2.60. The following rules regulate the conditions under which such leave may be granted to and availed of by the office establishment. In sanctioning leave, Branch Officers are required to exercise their discretion with due regard both to the requirements of the office and to the reasonable interests, of members of the Establishments.

(a) Any member of the establishment, who absents himself from duty without the definite approval of his Branch Officer does so at his own risk. He cannot assume that leave will be sanctioned to cover his absence as a matter of course.

(b) Absence from duty in anticipation of formal permission or of formal grant of leave may be necessitated by serious illness or accident which renders it unsafe or impracticable for the employee to attend duty until sanction is accorded. In such cases, the authority who has power to sanction the leave will grant such leave as is admissible on production of proper evidence of its necessity including, where necessary, a certificate from the Authorised Medical Attendant regarding the seriousness of the illness which does not enable the official to attend office even for the purpose of handing over charge. The official concerned should, however, attend office as soon as he is in a fit condition to do so and hand over charge.

(c) In other cases the nature of the indisposition, etc., may be such that an employee can reasonably be expected to continue to attend to his duties for the short time necessary to enable his

application for leave to be considered and sanctioned and for his relief to be rearranged. If he does not do this, but absents himself unnecessarily from duty in anticipation of sanction, he must clearly understand that he is liable to be treated as absent without leave and dealt with accordingly.

(d) Member of the staff should, before availing of leave, hand over the work of their seat to the successor or the AAO/SO in urgent cases i.e., give in writing the stages of work in their seat in regard to correspondence, audit, filing, etc. Failure to do so will entail delay in the grant of leave apart from disciplinary action as may be found necessary in each case.

(e) Assistant Audit Officers/Section Officers of Sections concerned should furnish on the application for leave a certificate regarding the state of work of that seat of which the member was incharge, indicating clearly the extent of arrears, if any, and whether the member has handed over charge of his seat (if he has stayed away in anticipation) and whether he is responsible for the arrears, so as to enable the D.A.G/Sr.DAG(A) to deal with the case suitably.

(f) Branch Officers should ensure that the responsibility of the members in this behalf is brought home to them and that cases of non-observance are promptly reported for disciplinary action.

Note: Whenever a Branch Officer wants to grant leave to any member of the staff under them they should so arrange that no arrears, crop up on that account. The Senior Auditor/Auditor who takes leave should be required to complete the item left over by him, on his return from leave by sitting late, if necessary.

--(O.O.No.TM/64-C/165, dated 2-7-1964)

2.61. Members of the staff who were sanctioned leave by Branch Officer without any substitute being posted in their places, should report themselves to the concerned Sections. Others for whom substitutes are posted by the respective groups, should report themselves to those groups. But Admn-I should also be consulted before admitting the staff to duty on return from leave in the following cases:

(a) Where leave was not sanctioned and the Govt. servant had stayed away from duty;

(b) Where leave had been availed of in excess of the amount of leave originally granted to the individual;

(c) In all cases where the Govt. Servant returning to duty is neither permanent nor Quasi-Permanent and the period of absence exceeds three months irrespective of the fact whether sanction to leave was obtained or not. The joining report of the individual should also contain full particulars of the date of commencement of absence, (2) whether leave was sanctioned and (3) whether any application for extension of leave of absence was made and the date of such applications.

--(E.B. Circular E.B. I/5-8/70-71/314, dt.14-7-1970)

2.62(a) Rule 32 of CCS (Leave) Rules, 1972, provides that unless the President, in view of the exceptional circumstances of the case otherwise determines no Govt. servant who is not in permanent employ shall be granted extraordinary leave on any one occasion in excess of certain limits mentioned in Clause (2) of that Rule.

(b) It is irregular on the part of any temporary Government servant to absent himself from duty without the sanction of the competent authority. Where the leave applied for exceeds the limits prescribed in this rule, it is the responsibility of the official to ensure that he applies to the competent authority in time through proper channel stating the full reasons therefor and obtain his orders. In case the official is asked to rejoin duty within a specified period, he will do so failing which action under C.C.S (T.S) Rules, 1965, or C.C.S (C.C.A) Rules, 1965 may be resorted to. In this context, it is necessary that unauthorised absence of officials is taken up immediately as and when each occasion arises. As and when each case exceeding a period of 15 days arises, a recall Memo, in the form prescribed should be issued to the official concerned by Registered Post Acknowledgement due by the concerned Branch Officer and in case there is no response within 30 days, the case along with the office copy of the recall Memo and acknowledgement should be transferred to Admn-I section within 45 days from the date the official stayed away for further action. Instead of reporting for duty if the official concerned sends a

representation or applied for leave, the leave application indicating eligibility may be put up to the authority competent to sanction leave for his orders.

(c) Admn-I section will, in all cases of temporary official initiate such action under C.C.S (C.C.A) rules 1965 or C.C.S (T.S) Rules, 1965 as may be necessary before the expiry of the maximum period of Extraordinary leave that can be granted to a temporary Government servant so that no case arises for regularisation of such period as may fall in excess of the maximum permissible period of extraordinary leave that can be granted to such officials. In the case of quasi permanent and permanent Government servants, each case will be reviewed on its merits for further action.

(d) If the official desires to report for duty before final orders are issued on his unauthorised absence, he may be permitted to do so, in consultation with Admn-I in all cases where a report has been sent to Admn-I as contemplated in this order.

--(O.O.E.B.I/C.R 3-18/73-74/614, dated 15-2-1974)

QUARANTINE LEAVE

2.63. (i) Where in consequence or the presence of an infectious disease, referred to in sub-para (ii) below, in the family or household of a Government servant at his place of duty, residence or sojourn, his attendance at his office is considered hazardous to the health of other Government servants such Govt. servant may be granted quarantine leave.

(ii)(a) For the purposes of sub-para (i) above Cholera Small-pox, Plague, Diphtheria, Typhus fever and Cerebrospina meningitis may be considered as an infectious disease. Chicken-pox shall not, however be considered as an infectious disease unless the Medical Officer or Public Health Officer considers that because of doubt as to the true nature of the disease (for ex., small-pox) there is reason for the grant of such leave.

(b) In the case of a Government servant stationed in an area under the administration of a State Government such other diseases as may have been declared by that Government as infectious for the

purpose of quarantine leave rules in force in that State, may be considered as infectious diseases for the purpose of this para.

(iii) (a) Quarantine leave may be granted by the Head of the Office on the certificate of a Medical Officer or Public Health Officer for a period not exceeding 21 days or, in exceptional circumstances 30 days.

(b) Any leave necessary in excess of this period shall be treated as leave due and admissible and shall be debitable to the leave account of the Government servant.

(iv) Quarantine leave, subject to the maximum laid down in sub-para (iii) above, may also be granted when necessary in continuation of other leave.

(v) A Government servant on quarantine leave shall be treated as on duty. No substitute shall be appointed while he is on such leave.

--(Rule 48 of CCS Leave Rules, 1972)

Cleanliness

2.64. General:- The following rules should be carefully observed:

- (a) Furniture should be neatly arranged in the sections;
- (b) Waste paper should be placed in receptacles provided for it and not thrown on the floor;
- (c) Every member of the staff should tidy up his table every evening before he leaves the office;
- (d) No files, registers or papers should be kept on the floor;
- (e) Important papers and vouchers should be kept safely to avoid their being lost or misplaced.

2.65. Group 'D' Officials doing duty under Gazetted Officers or in the Several departments will be held responsible for the cleanliness of the rooms to which they are attached. They should every evening inform the Chowkidar to close the room. They should themselves dust the tables, books cases etc., and see that the sweepers have done their work properly. Those attached to sections should remain in the sections to which they are attached till the last

person leaves the section and should see before leaving the office that all fans and lights are switched off. If in any case the Assistant Audit Officer/Section Officer or other members working in the section late, permit the Group 'D' member to leave the office earlier, they should invariably inform the Chowkidar to switch off the lights and fans and close the room also at the time they leave.

Spitting and smoking in office

2.66. Expectoration is a habit which tends to the dissemination of infectious diseases and is otherwise objectionable. A.A.O/S.O are expected to co-operate in seeing that no one spits inside the office except in the spittons, provided for the purpose. Smoking in the rooms is prohibited.

Inspection of the general condition of office

2.67. Audit Officer (O.E) will arrange for inspection of the general condition of each room of the office on the first working day of each week in such a way that the whole office is covered at the end of month. For this purpose a register will be maintained in O.E Section in the form below and submitted to the Audit Officer (O.E) Section at the close of each inspection. Once a month the A.O (O.E) himself will make the inspection and record the results in the register which will be submitted to the Accountant General through the Sr.D.A.G (Admn.) The Register will be listed in the calendar of returns of O.E.I Section under "Weekly" and "Monthly" returns.

Date of Inspection	Sections inspected	Inspector's remarks	A.O's remarks	D.A.G's remarks	A.G's orders
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2.68. Gazetted Officers are required to make occasional visits to their sections, and to make themselves personally acquainted with the work of their A.A.O's/S.O's and other members of staff on the spot.

Admission into the office premises

2.69. (i) Each member of the office will be provided with an identity card. No member of the office will be allowed to enter the premises unless the identity card is produced to the Gate Keeper.

(ii) The identity cards must be produced at the gate on demand, when entering. Members of the office who do not produce the card on demand will not be admitted inside under any circumstances.

(iii) If a card is lost, a duplicate should be immediately obtained from the Audit Officer, O.E after giving a written explanation of the circumstances leading to the loss. A sum of Rs.10 will be recovered from the salary of the employee who is issued with a duplicate pass, when he has lost the original.

(iv) The identity cards may be retained by the individual when they are on tour or when they proceed on leave. If, however, they desire to leave them in the custody of the office, they may lodge them with the A.O (O.E) who will arrange to give a receipt for the same. The receipt should be produced when the card is claimed back.

(v) Members of the office, transferred temporarily or permanently from this office should surrender their identity cards to the A.O (O.E). The L.P.Cs., will be issued only after surrender of the identity cards.

(vi) The identity card permits only the individual specified therein to enter the office. Any misuse of the card such as transferring it to another or tampering with any of the particulars noted therein, will render the individual concerned liable for disciplinary action.

(vii) Any changes in the particulars noted in the card can be carried out only by A.O (O.E) who will attest such changes. The officials who are promoted to the next higher cadre should surrender their identity cards and obtain a fresh one. Their original cards will be restored, if they are subsequently reverted.

2.70. Members of the office will not be allowed to attend office before 8-15 am on working days. In case of any urgent office work requiring their attendance before 8-15 am or after 7-45 pm the written permission of the Branch Officers should be obtained and produced to the Care Taker or to the official on duty and sign the register kept in Reception Room noting the time of entry/exit.

-- (O.M. I/C.12-8/73-74/00.8, dt.5-9-1973 and 0.0-0-10 dt.8.10-1973)

2.71. (a) No section will be opened on holidays except on production of written permission by the employees from the Branch Officer to attend office on holidays. In addition they are required to sign in the register maintained by the Caretaker both at the time of arrival and departure.

(b) The hours of the Recreation Club during holidays will be 9.15 am to 6.00 pm and on all working days 6.00 pm to 7.45 pm.

(O.M. I/Genl.C. 12-8/73-74/00.8, dt.5-9-1973)

2.72. (i) No outsider will be allowed inside the building unless permitted by a Gazetted Officer. For the purposes of regulating the admission of outsiders, a Receptionist has been posted at Gate. No.I. All outsiders will first report to the Receptionist. The Receptionist will require the outsider to note down on a slip of paper the name of the person desiring admission, purpose of visit and officer whom he desires to see. The Receptionist will then arrange to send the slip to the officer concerned or ascertain his instructions through the telephone. The outsider will be admitted only if the concerned officer permits him to do so either by an order in writing on the slip or by instructing the Receptionist on the telephone.

(ii) No outsider will normally be allowed to enter the office premises for meeting any of the non-gazetted personnel of the office. Persons desiring to meet any of the non-gazetted members will be allowed to see them only in cases of urgent necessity. Such persons will have to remain in the room of the Receptionist and the particular individuals whom they desire to meet should be sent for from the sections.

Principles and practices that should govern the relation between M.Ps/M.L.A's and Government servants

2.73. The principles and practices that should govern the relations between members of Parliament and of State Legislatures and Government servants are contained in the subsequent paragraphs:

(2) The two basic principles to be borne in mind are (i) that Government servants should show courtesy and consideration to members of Parliament and of State Legislatures and (ii) that while they should consider carefully or listen patiently to what the Members of Parliament and of State Legislatures may have to say, they should always act according to their own best judgement.

(3) It should be the endeavour of every officer to help the Members of Parliament and of State Legislatures to the extent possible in the discharge of their important functions under the Constitution. In cases, however, where an officer is unable to accede to the request or suggestion of a Member, the reasons for his inability to do so should be courteously explained to the Member.

(4) It is realised that many officers have very heavy public duties and responsibilities and if they are to function effectively, they should be permitted to plan out their day's work with some care and adhere to the plan. An officer should feel free to set apart some hour when he can refuse to meet visitors without being considered guilty of discourtesy, lack of consideration and the like. He should, however, set apart some time every day when anybody can see him and within these hours and also during other office hours in which he is to meet visitors, he must give priority to Members of Parliament and of State Legislatures except when a visitor has come by previous appointment and a Member of Parliament or of a State Legislature has come without an appointment. In such a case he should see the Member of Parliament or of a State Legislature immediately after he has met the visitors who had come by previous appointment. Any deviation from an appointment made with a Member of Parliament or of a State Legislature or indeed with any other person must promptly be explained to the Member concerned so that the least possible

inconvenience is caused to him and fresh appointment should be fixed in consultation with him.

(5) When a Member of Parliament or of a State Legislature comes to see him, an officer should rise in his seat to receive the Member and to see him off. Small gestures have symbolic value and officers should, therefore, be meticulously correct and courteous in their dealings with Members of Parliament and of State Legislatures.

(6) Similarly, seating arrangement at public functions should receive very careful attention at all times and it should be ensured that there is no room for any misunderstanding on this score. The position of Members of Parliament has been clearly brought out in the Warrant of Precedence approved by the President. M.Ps appear at Article 30, above officers of the rank of full General or equivalent, Secretaries to the Government of India, etc. The instructions appended to the Warrant of Precedence also lay down that when Members of Parliament are invited en bloc to major State functions, the enclosure reserved for them should be next to the Governors, Chief Justice, Speaker of the Lok Sabha, Ambassadors, etc. A further provision in the instructions is that Members of State Legislature who, owing to their presence in Delhi, happen to be invited to State Functions should be assigned rank just after Members of Parliament. To avoid inconvenience to Members of Parliament and of State Legislatures who may come late, the blockseats meant for them should be kept reserved till the end of the function and should not be occupied by other persons, even though they may be vacant. The seats provided for them should be at least as comfortable and as prominently placed as those for officials.

(7) Letters received from Members of Parliament and of State Legislatures should be acknowledged promptly. All such letters should receive careful consideration and should be responded to an appropriate level and expeditiously. The officers should furnish to Members of Parliament and of State Legislatures when asked for, such information or Statistics relating to matters of local importance as are readily available and are not confidential. In doubtful cases instructions should be taken from a higher authority before refusing the request.

(8) While the official dealings of Government servants with Members of Parliament and of State Legislatures have to be regulated as stated in the previous paragraphs it is necessary to invite the attention of Government Servants to what is expected of them in their individual capacity in respect of their own grievances in the matter of conditions of service. Under the relevant Conduct Rules governing them, Government Servants are prohibited from bringing or attempting to bring any political or other influence to bear upon any superior authority to further their interests in respect of matters pertaining to their service under the Government. Therefore, a Government Servant is not expected to approach a Member of Parliament or of a State Legislature for sponsoring his individual case.

--(G.O.I. Cabinet Sectt. Dept. of Personal etc. O.M. Lr.No.25/19/64. Ests(A) dt.8-11.1974 received in CAG's Endt. No.2315 NGE.III 59-74 dt.25-11-1974)

(Note: Branch Officers may instruct the Sections under their control that whenever Members of Parliament and State Legislatures come to the sections, they may be requested with courtesy to meet the Branch Officers concerned.) (EB. I/Misc/8-12/74-75/0.0.413, dated.20-3-1975)

Maintenance of secrecy of official notings, unpublished record and documents, communications made in official confidence

2.74. Rule 11 of the Government Servant's Conduct Rules, 1964 lays down that a Government Servant may not communicate directly to other Government servant or to non-official persons or to Press any documents or information which may have come into his possession in the course of his public duties. Retention of such documents or information by a Government servant in his personal custody for use in furtherance of his personal interest, e.g., in making representation to the authorities concerned is not only objectionable but also constitutes an offence under section 5 of the official Secrets Act, 1923. A person contravening the provisions of the above Act renders himself liable to prosecution. Contravention of the provisions of the Act and of the Conduct Rules can also be dealt with departmentally under the relevant Discipline Rules and may well justify the imposition of a suitable penalty with reference to the facts and circumstance of each case.

--(G.I.M.H.A. Memo. No.25/54/58-Ests. dt.12-4-1954.)

Private correspondence with foreign embassies, etc.

2.75. Private correspondence with Foreign Embassies/Missions/ High Commissions should be avoided. Similarly no private or personal correspondence on matters of an official nature should be entered into directly with members of foreign Missions in India.

--(Para 2 of Annexure 1 to Ministry of Home Affairs, O.M.No.25/34 (S) 67-Ests.(A). dt.22-5-1969 and Govt. of India Cabinet Secretariat O.M. No.25/11/71. Ests.(A) dt.7-7-1971 forwarded in CAG;s Endt. No.1881-NGE III/31-71, dt.20-7-1971)

Enrolment as members of political association and participation of Government servants in political activities

2.76. (1) According to Rule 5 of the Central Civil Services (Conduct) Rules, 1964 no Government servant shall be a member of or be otherwise associated with, any political party or any organisation which takes part in politics nor shall take part in, subscribe in aid of, or assist in any other manner, any political movement or activity. Whether or not the aims and activity of any organisation are political is a question of fact which has to be decided on the merits of each case it is, therefore, the duty of every Government servant who wishes to join, or take part in the activities of any association or organisation positively to satisfy himself that its aims and activities are not of such a nature as are likely to be objectionable under Rule 5 of the C.C.S (Conduct) Rules, 1964 and the responsibilities for the consequences of his decision and action must rest squarely on his shoulders and that a plea of ignorance or misconception as of Government's attitude towards the association or organisation would not be tenable. In cases where the slightest doubt exists as to whether participation in the activities of an association or organisation involves an infringement of Rule 5 of C.C.S (Conduct) Rules, 1964 the Govt. servant would be well advised to consult his official superiors.

(2) As to whether attendance by a Government servant at public meetings organised by political parties would amount to participation in a political movement within the meaning of the Rule referred to the position must necessarily remain, as stated in the office memorandum referred to above viz.

(i) that whether or not the conduct of any particular nature amounts to participation in a political movement is a question of fact to be decided on merits and in the circumstances of each particular case; and

(ii) that the responsibility for the Government servant conduct must rest squarely on his shoulders and that a plea of ignorance or misconception as to the Government's attitude would not be tenable.

(3) The following observations may, however, be of assistance of Government servant in dealing their own course of actions:

(i) Attendance at meetings organised by a political party would always be contrary to Rule 5 of Central Civil Services (Conduct) Rules, 1964 unless all the following conditions are satisfied--

(a) that the meeting is a public meeting and not in any sense a private or restricted meeting;

(b) that the meeting is not held contrary to any prohibitory order or without permission where permission is needed; and

(c) that the Government servant in question does not himself speak at, or take active or prominent part in organising or conducting the meetings;

(ii) Even where the said conditions are satisfied while occasional attendance at such meetings may not be construed as participation in a political movement frequent or regular attendance by a Government servant at meetings of any particular political party is bound to create the impression that he is a sympathiser of the aims and objects of that party and that in his official capacity he may favour or support the members of that particular party. Conduct which gives cause for such an impression may well be construed as assisting a political movement.

(iii) Government servants have ample facilities through the medium of the press to keep themselves informed regarding the aims, objects and activities of the different political parties and to

equip themselves to exercise intelligently their civic rights e.g., the right to vote at elections to Legislatures or local self-government Institutions.

-- (G.I.M.H.G.A.O.M. No.25/44/49, Ets.dt.10-10-1949)

Territorial Army

2.77. (1) It has been decided by the Government of India that, in view of the importance of the Territorial Army for the adequate defence of the country, Government servants, other than those holding key posts should be allowed to join the same if they so desire and no impediments should ordinarily be placed in the way of their joining the Territorial Army.

(2) The occasions on which members of the Territorial Army can be called up for military duty are as follows:

(a) for training, to attend a course of instructions or undergo attachment;

(b) to act in support of the civil power or to provide essential guards; and

(c) when embodied, for supporting or supplementing regular forces.

(3) (a) As for training, there are two types of unit; Urban and Provincial. Government servants would be eligible to join the Urban Units only. Members of the Urban Units have to undergo two kinds of training i.e., Recruits training of 32 days and, thereafter, annual training for a period not less than 30 days and not more than 60 days. The recruits training can in the case of Urban Units, be carried out on a part-time basis in the morning or in the evening outside normal office hours.

(b) For Annual training, the members will be "embodied" as for supporting or supplementing regular forces, and the training will last from a minimum period of four consecutive days depending upon the nature of training. In cases where the annual training would be required to be undergone for a period in excess of four consecutive days prior written consent of the Accountant General before volunteering for the additional training should be obtained.

During the period of training which will mostly be carried out outside office hours Government servants will receive pay and allowances according to their ranks. Military pay and allowances received by Government servants will be in addition to their civil emoluments.

(4) Attending a course of training in the Territorial Army would be purely voluntary and the prior permission of the Accountant General would be necessary before an individual gives his assent to proceed on course and it would be quite open to the Accountant General to refuse such a permission, if he considers this necessary in the exigencies of service. Ordinarily, however such a permission will be granted. The periods spent in attending a course of instruction, which will vary according to the nature of the course will be treated as duty in the same way as the period spent when embodied for supporting or supplementing the regular Forces. Persons sent on a course of training would also be “Embodied” and would therefore be governed by the terms set out in paras (5) and (6) below in all respects.

(5) The occasions in which members of the Territorial Army might be called up for military duty in aid of Civil power would be very rare because ordinarily regular troops would be available for the duty. Similarly occasions when members of the Territorial Army would be “embodied” for supporting or supplementing the regular forces would be when the country is involved in an actual war. On such occasions, the absence of the Government servants from their offices should be treated as duty for the purpose of civil leave and pension. If a Government servant is on an incremental scale of pay he will count his military service for increments in the time scale of pay applicable to him in his civil post and also towards civil pension, in the same way as if he had put in that period of service in his civil appointment. As regards leave, they will continue to be governed by the civil rules applicable to them before transfer to the military service. Under Rule 36 of the Fundamental Rules and Article 86 of the Civil Service Regulation, acting promotions may be made in place of Government servants who are called up for military duty in the above circumstances. Government servants whose rate of pay, at the time they are called up for military duty, are higher than

the military pay and allowances to which they would be entitled in respect of Military duty, would receive pay at the civil rates according to the "Next below" Rule and the difference between the civil pay and allowances and the military pay and allowances shall constitute a charge against the ordinary head of expenditure to which civil pay of the individual concerned is debitable. At the time of actual recruitment/commissioning any individual will be required to report for interview or medical examination. The period of absence on this account should be treated as special casual leave.

-- (Vide G.O.I. M.H.A.OM.No.F47/n/58. Ests(A) dated 29-12-1960) (page 49 file 3-13/Vol.II)

(6) As regards the position of temporary Government servant and persons borne on work-charged establishments with reference to the concessions referred to in para (5) above, though such persons have no lien, in the technical sense, on the civil posts held by them and should be considered to have vacated their posts on their embodiment in the Army, in the wider interests of the Territorial Army, it has been decided that these persons should be treated in the same way as permanent Government Servants, and the concession laid down in para (5) above should be extended to them so long as the posts in which the persons concerned were employed continue to exist. But, if the posts held by them are abolished, while they are on Military duty, they should be treated to have ceased to be in civil-employment after that date for the above purpose. As per this decision, on release from military duty all such persons should be absorbed in the posts in which they would have continued but for their "embodiment" subject to those posts being available the period of absence from civil posts being treated as duty for all relevant purposes.

(--Vide M.H.A.O.M.No.25/19/49. Ests. dt.7-7-1950 recd. under CAG's Endt. No.3254-NGE II/391-49 dt.5-10-1950 M.H.A.OM.No.25/56/52 Ests. dt.23-12-1952 recd. under CAG's Endt. No.414-NGE. II/391-49 dt.19-2-1953 and M.H.A.OM.Nos.25/42/51-Ests dt.1-8-1961 - 25/6/53 Est. dt.29-4-1953 and 25-6-1953 Est. dt.12-9-1953 recd. under CAG's Endt. No.399-NGE II/391-MGE II/49 Pt.II, dt.8-3-1954).

Taking papers home

2.78. Non-Gazetted members of this office are not permitted under any circumstances, to take office papers to their home.

Prohibition of tips to Group-d

2.79. The Group-D servants are strictly prohibited from demanding or accepting tips, or presents from officers and clerks. They are also prohibited from circulating subscription lists in the office.

Locking of safes

2.80. Menials should not be allowed to turn the keys of safes when locking them. The officers responsible for the locking of important locks, should as far as possible, do the actual locking themselves, where this is not possible, they should at least stand and look on when the locks are put and sealed.

Undertaking of private work

2.81. Under Rule 15 of the C.C.S (Conduct) Rules 1964 read with paragraph 10.16 of C.A.G's M.S.O (Admn) Vol.I, the previous sanction of the C.A.G should be obtained before any Government servant is allowed to undertake, for remuneration, the work of maintaining or supervising the accounts of an institution. He has, however, authorised the Accountant General to exercise the power to sanction the acceptance of private work relating to supervision and maintenance of accounts by sub-ordinates, of and below the rank of senior Section Officers in cases where the work is purely honorary, subject to the general conditions that it does not interfere with their official duties or involve in any way a breach of the Government servant's Conduct Rules. In other cases the Accountant General is competent to accord sanction provided that if there is remuneration, it is within his powers of sanction under the supplementary rules issued by the Government of India and that it does not exceed the limits prescribed in C.A.G's M.S.O (Admn) Vol.II (vide) Note under Item (2) of para 10.16 of C.A.G's M.S.O (Admn.) Vol.I. The general conditions should of course be satisfied, viz., that the work, to undertake which permission is granted, does not interfere with the official duties of the

Government servant or involve, in any way a breach of any of the Government servant's Conduct Rules.

Note: As medical practice by unqualified practitioners is open to obvious objections, and as Government Servants who undertake it must find it difficult to avoid distraction from their official duties, applications for sanction to undertake to practice any form of medical treatment should be refused. The practice of any form of medical treatment by non-medical Government servants without sanction is punishable as a breach of Government servants Conduct Rules.

--(G.I.H.D.O.M.No. G.40/26/36/Public dt.25-11-1936 forwarded with Ar.GI.'s Endt. No.1974-NGE/615-36, dt.18-12-1936.)

Appointment of arbitrators

2.82. Appointment of arbitrators:- In cases of arbitration arising out of contracts entered into by Ministry of Supply

A Government servant should not as a rule be allowed to act as an arbitrator for a private firm in a dispute arising out of a claim against Government in respect of contracts for the supply of stores entered into by purchase organisation of Government. In special cases, Government may grant him permission to act as such.

-- (Copy of G.O.I. Min. of Industry and Supply OM.No.P.122(5)/1, dt.3-10-1947 communicated in Ar.GI's No.1149-Admn. 351-47 dt.1-11-1947)

Declaration of immovable property

2.83. Details of immovable property owned or acquired by Government servants or their dependants should be reported to the office in accordance with Rule 18 of the CCS (Conduct) Rules 1964, as clarified from time to time.

Every member of Group A and Group B services of I.A & A.D shall on their appointment and thereafter in the months of January each year submit immovable property returns. The returns to be given in January each year will show the position as on the first of January. The statements submitted by I.A. & A.S Officers should be forwarded to the C.A.G by the end of January each year. The statements furnished by A.O/A.A.O. whether actually working in this office or elsewhere should be consolidated and submitted to the Accountant General. The statements will be recorded in a

Secret File and maintained in the custody of the Accountant General.

Insolvency and indebtedness

2.84. (a) Indebtedness impairs an employee's usefulness and under certain circumstances (vide paragraph infra) renders a Government official liable to dismissal. Any person who enters into pecuniary arrangements with other members of this office is also liable to dismissal.

(b) Employees are warned of the risk they run of losing their appointment if they run themselves hopelessly into debt or countersign bills of friends. The Government of India in the Home Department in Resolution No.100, dated the 12th January 1856 have directed Heads of Government offices to impress upon their subordinates the discredit attaching to a resort to the insolvency court and to warn them that such a proceeding would be considered as itself constituting a sufficient cause for exclusion from the public service unless it should appear that the embarrassments of the insolvent have been the result of unforeseen misfortunes or of circumstances over which he could exercise no control and have not proceeded from dissipated and extravagant habits. It is not valid reason for helpless indebtedness to show that it has been caused by standing security for friends, the plea which is frequently put forward in such cases. Employees should clearly understand that if they voluntarily contract debts or obligations which they are unable to meet, they render themselves liable to summary dismissal.

If a member of the establishment wants to file an insolvency petition, he should make a report of the circumstances to the Accountant General. On receipt of such report, the Accountant General should decide upon the question of taking disciplinary action, if he considers that --

(i) the Government servant's efficiency has been adversely affected by his indebtedness; and

(ii) the Government servant can no longer be entrusted with any important and responsible public duties. No formal permission to file an insolvency in a court of law would be necessary.

--(C.A.G's Endt. No.3761-N.G.E. II/235-55 (1) dt.22-9-1956)

Attachment of pay

2.85. (a) The following officers are appointed as the authority to whom notices of orders attaching the salary and allowances of Central Government servants shall be sent by courts of law.

Officers whose salaries and allowances are attached	Officers to whom notices should be sent
1. All Gazetted Officers.	Treasury Officer/Pay and Accounts Officer who normally disburses the salary and allowances of concerned Gazetted Officers.
2. All Non-Gazetted Officers.	The Head of Office in which the Non-Gazetted Officer is for the time being employed.

G.O.I.M.H.A.OM.No.54/1/61/Est(A) dt.14-10-1965 recd. in C.A.G's Endt. No.2259-TAII/51-Admn.III/60 dt.4-11-1965-P.9 File TM II5-49 65-68)

(b) When an attachment against the pay of an employee is received, it should be posted in the Attachment Register in Form Nos.130 and submitted through Audit Officer (Bills) to the Accountant General for orders. A statement of liabilities on that date should be obtained from him and submitted to the Accountant General along with this register. The details of the statement should be examined with the previous list, if any, to know how far the employee has been able to discharge the previous liability or has incurred new debts. The statement of liabilities should show for each loan separately--

- (i) the original date of borrowing;
 - (ii) the original amount borrowed;
 - (iii) the person from whom borrowed;
 - (iv) the rate percent; and
 - (v) the amounts repaid and their dates of payments.
- The statement should be accurate one and if later events prove this to be otherwise, all increments will be stopped until the debts are completely cleared off or a certificate obtained from the Court to that effect.

(c) The Attachment Register will be maintained by the Bills Section and in addition to its submission with every new order of attachment, it should be submitted for review on the 10th of each month to the Audit Officer for further instructions. The amount realised from the pay of the Government servant under an attachment order issued by a Court should not be sent to the Court at Government expense. The Disbursing Officer is not, however, entitled to deduct from the salary anything in excess of the amount prescribed in the attachment order. Hence this amount realised under the attachment order less the remittance charges should only be sent to the court.

(Ar.Gl's Lr.No.T.67-Admn. II 10-37 dt.30-4-1937 vide also Govt. of India, Home Dept. OM.28,35/Public dt.18-1-1938 forwarded with Ar.Gl's Endt. No.245-NGE.59-38, dt.23--2-1938)

(d) The office has no discretion to alter in any way the amount of pay ordered to be attached by a competent court and applications to this effect must not be entertained.

Misconduct of members

2.86. A.A.O/S.O concerned shall bring immediately to the notice of the Accountant General through their Branch Officers and Dy.Accountant General for necessary action, any dis-orderly conduct, irregular habit or insubordination on the part of any member of their sections.

Punishments

2.87. Punishments under the C.C.S (Classification, Control and Appeal) Rules, 1965 can be inflicted on Group 'C' and Group 'D' staff by the various officers under the powers delegated vide section E of CAG's M.S.O (Admn.) Vol.II.

Resignation, Dismissal and Discharge

2.88. The detailed rules on the subject are embodied in the manual of establishment section. Special attention is drawn to the provisions of that manual requiring a Government servant who may be convicted a criminal court to inform his official superiors of the fact of his conviction and the circumstances connected therewith and a stipulating consequences of failure to report the same.

Redressal of grievances

2.89. (i) Government servants seeking redress of their grievances arising out of their employment or conditions of service should, in their own interest and also consistently with official propriety and discipline first exhaust the normal official channels of redress before they take the issue to a Court of Law.

(ii) 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.O.I.M.H.A.O.M.No.F.25/3/59-Ests (A) dt.21-4-1959 recd. in CAG's Endt. No.2345/ NGE.II/ 220-59 dt.21-5-1959 recd. with G.I.M.H.A.O.M. 25/29/63-(A) dt.26-11-1963 received in CAG's Endt. No.18-NGE.II/242-63 dt.8-1-1964 Page 12 File 3-17 Vol.III/63-64)

ANNEXURE - I
(vide para 2.11 (b))

Guidelines for closure of Central Govt. offices in connection with elections to Parliament/State Assemblies/Local elections.

- | | |
|---|--|
| <p>I. General elections to Lok Sabha/ State Assemblies</p> | <p>I. Facilities/Privileges to Central Govt. employees</p> <p>(a) <u>Holiday/closure of offices:-</u>
In connection with General Elections to Lok Sabha or a State Assembly, a local holiday is usually declared by the State Government on the date(s) of polling, if held on day(s) other than Sunday or other closed holiday. When such a holiday is declared, the Central Govt. offices located in such places should also be closed on the polling day(s) in accordance with the practice adopted by the State Government.</p> <p>(b) <u>Grant of Special Casual Leave:-</u>
Every eligible voter is entitled to be registered in the electoral roll of a constituency in which he ordinarily resides. In some cases, it may happen that the Central Govt. employees residing, and enrolled as a voter, in a particular place/ constituency, say Delhi, (where the election is to be held), may be employed in any office located at some other place, say, Faridabad/ Ghaziabad etc. In such cases, the individual Central Govt. employees may be granted special casual leave if this office does not happen to be closed on that particular day, to enable him to exercise his franchise.</p> |
|---|--|

**II. Bye-Elections
(I)**

II. (a) Holiday/closure of offices:-
State Govt. normally declares a local holiday in that particular area/constituency on the polling day(s) if the election is held on day(s) other than Sunday/ closed holidays. Central Govt. offices may also follow the State practice in such cases.

(b) Grant of Special Casual Leave:-
Permissible on the same grounds/ circumstances as in the case of general elections (of I (b) above).

In bye-elections to State Assemblies, Central Govt. Offices should not be closed. It would be sufficient if only those Central Govt. employees who may be placed on election duty are permitted to absent themselves from office on the polling days. All other 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 the exigencies of the service.

(b) Grant of Special Casual Leave:-
Permissible on the grounds/ circumstances as in the case of general elections (of I (b) above.)

- III.** Panchayat/Corporation/ Municipalities or other local bodies.
- III.** The Central Govt. offices shall not be closed. The Govt. employees who are bonofide voters and desire to exercise their franchise should however, be offered reasonable facility, subject to the normal exigencies of service, either by way of coming late to office or by being allowed to leave office early or a short absence on that day.

NOTE: Heads of Central Govt. offices located in places outside Delhi may also, permit the staff detailed on election duty to remain away from their normal duties on polling day(s) as also on the day(s) required for performing journey which might be undertaken in order to perform such election duty.

ANNEXURE - II
(Vide para 2.17)

Instructions Regarding closure of Government offices and Industrial Establishments in the Event of the Death of High Dignitaries.

(A)
SPECIAL INSTRUCTIONS

(i) On receipt of the intimation of the death of the President, Vice-President or Prime Minister, the Ministry of Home Affairs will inform the Central Ministries and Departments, State Governments etc. The All India Radio will also make an announcement. Heads of offices throughout India will arrange for closure of their offices as soon as intimation is received from the Ministry of Home Affairs or over the A.I.R., whichever is earlier.

(ii) If intimation of the death of the President, Vice-President or Prime Minister is received after office hours, Central Govt. offices will be closed through out India on the following day if it is otherwise a working day.

(iii) If intimation of the death of the President, Vice-President or Prime Minister is received during office hours late in the afternoon, offices will be closed for rest of the day but if it is not possible to effect closure for more than three hours, Ministry of Home Affairs may issue instructions for closing the offices on the following day also if it is otherwise a working day.

(iv) In the event of the death of a Union Cabinet Minister, the Ministry of Home Affairs will intimate the particular half-a-day when offices at Delhi and at the place of the funeral may remain close.

(v) In the event of the death of a Union Minister of State or Dy. Minister the concerned Ministry or Dept. will determine the particular half-day when their offices may remain closed at Delhi and at the place of the funeral. The closure should be so adjusted to enable officers and staff of the Ministry or Dept. concerned to pay homage to the deceased or attend the funeral.

(vi) In the event of death of a Governor or Chief Minister of a State, the particular half-day when the offices may remain closed will be determined by the Heads of local offices in consultation with the Chief Secretary of the State Government.

(B)

GENERAL INSTRUCTIONS

- (i) President. In the event of the death of the President:
- (1) All offices of the Central Government will be closed throughout India on the day on which death occurs; and
2. On the day of the funeral.
- (a) all offices of the Central Government will be closed throughout India.
- (b) industrial establishments of the Central Govt. will be closed at the place where the funeral takes places; and
- (c) a public holiday under the Negotiable Instruments Act, 1881, will be declared by the Ministry of Home Affairs at the place where the funeral takes place, if it is not already a public holiday.
- (ii) Vice-President; In the event of the death of the Vice-President, all offices of the Central Govt. will be closed.
- (a) throughout India on the day on which death occurs; and
- (b) at the place where the funeral takes place, for half-a-day on the day of the funeral.
- (iii) Prime Minister:- In the event of the death of the Prime Minister, all offices of the Central Government will be closed throughout India on the day on which death occurs and also on the day of the funeral.
- (iv) Union Cabinet Ministers:- In the event of the death of a Union Cabinet Minister, offices of the Central Government will be closed.
- (a) for half-a-day in Delhi; and
- (b) if the funeral takes place outside Delhi for half-a-day at the place where the funeral takes place.

(v) Other Members of the council of Minister of State or Deputy Minister of the Union Offices of the Central Government under the direct charge of the deceased Minister will be closed:-

(a) for half-a-day in Delhi; and

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

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

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

(b) if the death occurs at a place outside the State Capital also for half-a-day at that place; and

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

ANNEXURE - III
(Vide Para 2.36 - Note (1))

**LIST OF THE HONORARY SECRETARIES OF NATIONAL
SPORTS FEDERATIONS/ASSOCIATIONS RECOGNISED BY
THE ALL INDIA COUNCIL OF SPORTS**

1. Aero Club of India,
Aurobindo Marg,
Safdarjang Air Port,
New Delhi.
2. Archarya Association of India,
C=1/5 Pandara Park,
New Delhi.
3. Basketball Federation of India,
No.14/A Road,
Janshedpur.
4. Bridge Federation of India,
3-6/190, Himayat Nagar,
Hyderabad.
5. Badminton Association of India,
Jackson's Road,
Jabalpur.
6. Indian Amateur Boxing Fed,
25 Raj Ram Mohan Roy Road,
Bombay.
7. Billiards and Snooker Fed. of India,
C/o The Bengal Bonded ware,
House Association,
25-Netaji Subs Road,
Calcutta.
8. Ball Badminton Federation of India,
Valsa Nagar,
Trivandrum-695 014.
9. Board of Control for Cricket in India,
Vijay Nagar Colony,
Briwani-125021.
10. Woman's Cricket Association of India,
41/B Karan Nagar Extension,
Jammu.
11. All India Chess Federation,
14, Fifth Cross Street,
Shastri Nagar,
Madras - 600 020.

12. All India Carrom Federation,
2-Nehru Stadium,
Madras - 600 003.
13. Cycling Federation of India,
Yamuna Veladrome,
IP Estate,
New Delhi.
14. Equestrian Federation of India,
Army Headquarters,
West Block,
R.K. Puram, New Delhi.
15. All India Football Fed.
Netaji Indoor Stadium, Eden Gardens,
Calcutta-21.
16. Indian Golf Union,
Tata Centre, 3rd Floor,
43 Chowringhee Road,
Calcutta - 700 071.
17. Indian Hockey Federation,
Rock No.106, National Stadium,
New Delhi.
18. All India Women's Hockey, Association,
A/2 Janaki Devi College,
Ganga Ram Hospital Marg,
New Delhi.
19. Amateur Handball Federation of India,
27, Parade Ground,
Jammu.
20. KHO-Kho Federation of India,
'Samhithe', 7/B 14, Cross Road,
Malleshwaram,
Bangalore-3.
21. Federation of Motor Sports Club of India,
14, North Cresscent Road,
T.Nagar,
Madras-600 017.
22. Indian Power lifting Fed.,
40-2/A, Suburban School Road,
Calcutta-700 025.
23. Indian Polo Association,
C/o President's Body Guards,
Rashtrapathi Bhavan,
New Delhi.

24. National Rifle Association of India,
Room No.46, First Floor,
Raghushree Complex,
Ajmeri Gate,
Delhi - 110 006.
25. Softball Association of India,
Rawaton Ka Bas,
Jodhapur-42001.
26. Squash Racket Federation of India,
C/o the Calcutta Reckets,
Club Near St. Paul's, Cathedral,
Calcutta.
27. Swimming Federation of India,
3552, Darwaja's Khancha,
Shailipur,
Ahmedabad.
28. Table Tennis Federation of India,
Room No.1000, Block 'E',
First Floor, Post Box No.282,
JN Stadium, Lodhi Road,
New Delhi.
29. All India Lawn Tennis Association,
Deepika-6, Mohan Kumaramangalam Street,
Nungambhakam,
Madras.
30. Volleyball Federation of India,
6, Nehru Stadium,
Madras.
31. Weightlifting Federation of India,
2/2 Bajeshipur Road,
2nd Bye Land,
Howrah
32. Yachting Association of India,
Room No.33,
Directorate of Naval Training,
C Wing, Sena Bhavan,
New Delhi.
33. Cycle Polo Federation of India,
Dundlod House, Bawa Sarak,
Civil Lines,
Jaipur.
34. Amateur Athletic Federation of India,
Room No.452, Rail Bhavan,
New Delhi.

35. Gymnastic Federation of India,
No.68, Sector-10/A,
Chandigarh.
36. Amateur Kabaddi Federation of India,
19/1030 Kheranagar, Bandra (East),
Bombay-400 051.
37. Women's Football Federation of India,
103, Wazeer Ganj,
Lucknow - 226 001.
38. Wrestling Federation of India,
C/o Indian Olympic Assn.
Room No.1104,
'F' Block, JN Stadium
New Delhi.
39. Indian Style Wrestling Federation,
2219, Vidyan Press,
Nasik - 422 001.
40. Judo Federation of India,
Sonawals Bldg. 2nd Floor,
65, Bombay Samachar Marg,
Bombay -400 023.
41. All India Sports Council of Deaf,
8, Norhtand complex,
Sri Ramakrishna Ashram Marg,
New Delhi.
42. Tennis Koit Federation of India,
Room No.23, First Floor,
Lalbahadur Stadium,
New Delhi.
43. Rowing Federation of India,
"Secretariat",
9, Archibishop Mathisa Avenue,
Madras-28.
44. Schools Games Federation of India,
54/55 Clearaments Bldg.
Shimla - 171 004.
45. Indina Olympic Association,
Room No.1104, Block 'B',
JN Stadium,
New Delhi.
46. Indian Mountaineering Federation,
Bemto Jurex Road,
Anand Niketan,
New Delhi.

**LIST OF SPECIAL SPORTS ORGANISATIONS RECOGNISED BY
THE ALL INDIA COUNCIL OF SPORTS**

1. Honorary Secretary,
Indian Olympic Association,
10/1, Talbagan Lane,
Calcutta-17.
2. Secretary,
Services Sports Control Board,
Armed Forces Officers Mess,
Rajindra Prasad Road,
New Delhi.
3. Honorary Secretary,
Schools Games Federation of India,
79/2nd Main Road, Gandhi Nagar,
Madras - 20.
4. Honorary Secretary,
Railway Sports Control Board,
Rail Bhavan,
New Delhi.
5. Secretary,
Inter University Sports Board of India & Ceylon,
Rouse Avaneue,
New Delhi-1.
6. Honorary Secretary,
P&T Sports Control Board,
P&T Board Parliament St.
New Delhi.
7. Honorary Secretary,
All India Police Sports Control Board,
25, Akhbar Road,
New Delhi-11.
8. Secretary,
Central Secretariat Sports Control Board,
Ministry of Home Affairs,
New Delhi.

CHAPTER - III
SYSTEM OF CORRESPONDENCE
Forms of Correspondence

3.1 The several forms of correspondence used by the office are as follows:-

- (i) Memorandum;
- (ii) Letters including express letters printed, forms in half-margin etc.
- (iii) Demi-official letters; and
- (iv) Un-official reference.

NOTE: The letter form should invariably be used in addressing private non-official persons or bodies (including applications)

(G.I Cabinet Sectt. (O&M) Division O.M.No.7/22/59/O&M dt.28.7.1959, forwarded with C.A.G's Lr.No.2626-Admn.I/Audit/317-59, dt.11.9.1959).

Use of half-margin and other printed form;

3.2 Certain forms have been standardised and printed to suit the needs of the audit office. These should as far as possible be used. Half-margin forms should invariably be used to call for information and eliciting particulars in regard to items or other matters under examination which cannot be settled unless further information thereon is obtained from the departmental offices but they should never be used to convey orders, decisions, etc.

NOTE: (1) Printed acknowledgment cards should be used for acknowledging receipt of letters received in the office.

(2) In case of letters wrongly received in this office and transmitted to the correct address for action, correspondence with the originating office should be on printed form SY.242 and clerical/typing labour should be avoided.

(C.A.G's Lr.No.609-O&M/30-67-XIV, dt.9.11.1972)

3.3. Acknowledgments in respect of communications received from C.A.G.'s office should invariably be issued within seven days of the receipt of the letter, circular etc., pending disposal of the communications.

3.4. Acknowledgments for Secret/Confidential communication should not go on simple open acknowledgment cards. The procedure prescribed in respect of security classification of documents should be followed in such cases.

--(C.A.G's Lr.No.724-NGE, III 150-63, dt.3.4.1965)

Method of writing office notes

3.5. (i) All office notes should be written on both sides of the paper, a quarter margin being left blank for the record of the orders to be passed by the officer to whom the note is submitted. They should be temporarily courteously expressed and written if possible in the third person. They should be broken up into numbered paragraphs. It may be assumed that the paper under consideration will be read by the officer to whom it is submitted and that no paraphrase or reproduction or verbatim extracts of it are ordinarily necessary in the notes. A précis of its contents need be made only when the paper is of great length and complexity.

(ii) When a note is submitted, it should, as far as possible confine itself to-

- (a) the question at issue;
- (b) circumstances leading upto it, if necessary;
- (c) rules and precedents bearing upon it; and
- (d) suggestions for action.

(iii) Raising of relevant side issues is not prohibited but it will usually be found convenient to start a new file for such matters. In some cases, perusal of the paper under consideration will be sufficient and nothing is required beyond a brief suggestion for action.

(iv) To facilitate quick disposal of cases and especially urgent cases, personal discussion between Branch Officers, Assistant Audit Officers/Section Officers, Sr.Auditors/Auditors who are dealing with the case, should be freely resorted to. A draft letter or telegram, as the case may be, should be prepared at any stage of a case, if it appears that the consideration and disposal of the case would be facilitated by submitting it in the form of a draft. A.A.Os/S.Os should not overlook the fact that there may be a case

which either by its intricate nature or by its being urgent can be dealt with adequately by the officer. In such cases the papers should be submitted immediately “for orders”. It is not essential that notes be written on all cases.

(v) In important cases, on which an officer has passed order either by approving the suggestions made in the notes or by writing a note of his own, but has not actually suggested the phraseology to be employed, the draft should invariably be submitted to the officer before issue.

(vi) The section dealing with the office note last, should see that there is at least one blank page attached on which the officer can record his remarks.

(vii) The case which are to be seen by the Accountant General or on which the A.G is to pass orders are to be submitted by the Branch Officers through the Dy.A.G. concerned except in the case of sections which are under the direct supervisory charge of the Accountant General.

Method of drafting

3.6 (i) Drafts should be written legibly and neatly and divided into paragraphs which should be numbered, a fresh paragraph being allotted for every new statement or fresh argument. The tendency to use unduly long sentences should be resisted. A draft should be complete, clear and brief; complete so as to be sufficiently intelligible in itself without reference to other papers, clear, that is free from any ambiguities which may cloud its meaning or necessitate further reference which might have been easily avoided, and brief in order that its reading may occupy the least possible time.

(ii) A draft should be written in temperate language and worded courteously. The use of all colloquialisms and abbreviations should be avoided. The object to be kept in view when orders are being drafted is to express the meaning or convey the instructions of the A.G., with the utmost accuracy and as completely and tersely as is consistent with courtesy.

(iii) A draft should convey the exact intention of the order passed. The language used should be clear, concise and incapable of misconstruction. Lengthy sentences, abruptness, redundancy, circumlocution, superlatives and repetitions whether of words, expressions or ideas should be avoided. Communications of some length or complexity should generally conclude with a summary.

(Para 45(i) of Manual of office procedure of G.O.I)

(iv) Special care should be taken to check that in important communications conveying decision, etc., dates, facts and other material points are correctly mentioned.

(G.O.I.M.H.A.OM.M.14/6/67 Estt. (CA) Dt.22.09.1967 received in C.A.G's Endt. No.2562-TA II/363-67 Dt.4.10.1967; Page 261-File 3-35/Vol.II-EBI).

(v) Indiscriminate scribbling on the margins of drafts should be avoided as also writing between the lines. If it be necessary to revise a draft to any great extent it is better to rewrite the paragraphs on the next blank page than to write between the lines. When a draft contains numerous corrections it should be recopied before being submitted to the officer.

(vi) Reference to the number of file along with the section in which the office copy of the letter is to be recorded, should be indicated at the left hand top corner of the draft.

(vii) Letters should bear a subject heading. When a letter is a reply or bears a direct reference to the letter received, the draft reply should, normally, commence with the expression "with reference to your letter" or "in reply to your letter".

(viii) When a letter is in continuation of a series of correspondence the last of which was received from the person to be addressed, the phrase "with reference to the correspondence ending with letter" should, as a rule be employed. On the other hand, if the last letter was one issued by this office the phrase "in continuation of this (or my) letter" is proper and should be used.

(ix) When an original reference is disposed of by this office after the receipt of reminder a reference thereto should be given in the final reply e.g., this disposes of your reminder No..... dated.....

(x) When a draft has to pass through several sections, before being sent up to the Accountant General for approval, it should be seen by the Branch Officer concerned and the Group Officer-in-charge. Queries from one Assistant Audit Officer/Section Officer to another or any sort of unofficial discussion between A.A.O/S.O and a subordinate or another A.A.O/S.O not specially intended for the officer should be conducted on separate slips which should be subsequently destroyed.

(xi) Figures and references should, as far as possible be embodied in the text and not relegated to appendices or to the margins.

(xii) In the cases where audit objection or remarks are conveyed to, or information is called for from local authorities by this office in the capacity of principal auditor, no mention should be made in the letters so addressed, that the objection is raised or the remarks or references are made at the instance of the C.A.G., though these may actually be made on suggestions received from him.

(xiii) The instructions contained in paragraph 2.28.1 of C.A.Gs M.S.O., (Admn.) Vol.I should be borne in mind in drafting all communications embodying audit objections. It should be particularly seen that the language used is always polite and inoffensive. Where an objection is of sufficient importance, or is likely to develop into one, or where the personal conduct of any Senior Officer is likely to be subsequently impugned, the draft should be approved by the A.G. or by a senior officer in a supervisory charge.

(xiv) In references to the State Government particular care should be taken in all important correspondence to draw a very clear distinction between suggestion offered in advisory capacity and requests for action which the C.A.G., is entitled to require.

(Ar.GL's Circular No.1759-Admn/5-27,dt.2.12.1927 to all Accountant General).

(xv) Use of the term vernacular:- The term "Vernacular" should not be used in official publications and correspondence. Instead the actual name of the language referred to should be

substituted or, if this is inappropriate, some such term as “Modern Indian Languages” should be used, as may be suitable in each case.

(G.I. Home Dept, OM.No.125/38 Public Dt.4.2.1939).

Abbreviations in Office Notes and drafts:

3.7. Sr.Auditors/Auditors and A.A.O/S.O should not abbreviate words, designations names of districts and places in office notes and draft letters unless the abbreviations are universally understood.

Dating initials:

3.8. Except in the case of review of audit (under paragraph 138 of M.S.O (Tech.) Vol.I., and similar cases all initials should invariably be dated. The year as well as the date and month should be shown. The initials should be clear and by itself give clear identity to the official who has set it.

Notes and Drafts to pass through A.A.O/S.O:

3.9. The A.A.O/S.O is not required himself to draft in every case, but he should satisfy himself that the drafting of his subordinate is accurate and complete. All drafts and notes for orders, etc., should pass through Assistant Audit Officer/Section Officer who will initial all notes and drafts by subordinates after necessary examination.

Assistant Audit Officers/Section Officers Responsibility for Drafts:

3.10. When any officer drafts a letter himself it must be understood that the A.A.O/S.O concerned is as much responsible for the correctness of any facts which the officer may state as if the letter was drafted by himself. A.A.O/S.O are, therefore, required to bring to notice any orders of Government or other authority which the officer may have accidentally overlooked.

Papers to be arranged and referenced before submission to gazetted officers:

3.11. (i) A.A.O/S.O should be careful in submitting cases to superior officers and should see that they are sent up complete with all connected papers and properly referenced. When there are a number of papers, they should be arranged in order of date and

fastened by a tag in the top left hand corner; in important cases page numbers should be given and reference should be by page number and not by attached flag; this applies also to drafts submitted to Gazetted Officer for approval.

(ii) In office notes and drafts where a reference is made to papers which are in files or cases, the page number and year of the file or the case should be quoted in margin such as page 17 file No.TM/3-7 of 1974-75 the case itself being flagged.

(iii) Flags bearing the words “for perusal”, “for signature”, Note for orders, etc., should invariably be employed so that time may not be wasted by any one disposing of a case in finding out what exactly is required of him. All old flags of whatever sort should be removed before the submission of the papers unless such flags are likely to be required in the immediate future.

(iv) One book, register, file, etc., should not be put inside another nor should any of these be folded back as such practice necessitate rebinding and thereby cause unnecessarily expenditure.

(v) Cases put up should be in a stiff file board with a proper ribbon on it and not bound round with tape, twine or cotton thread.

Issuing drafts after numbering:

3.12. All letters issued should bear the prescribed initial letters of the sections and the file number concerned which will be entered on the draft by the issuing section followed by the despatch number which should also be given by the section itself after the draft is passed by the Officer-in-Charge thus.

T.M. .3-1760
Bud.7-1761

If the letter forms part of a correspondence in a “case” the case number will also be added. Thus if the above letter refers to correspondence in case No.2 under File T.M 3 or to case No.7 under file Budget-7, the letters would be numbered as follows:-

T.M. I/3-2/75-76/1760
Budget/7-7/75-76/1761

3.13. The quotation of the same number in detail in his reply by the officer addressed gives at once not only a clue to O.E(Inward) Section as to the section to which it relates, but also an indication to the concerned section as to the file or case to be referred to. Draft letters which required to be typed before issued should, after assigning a number in the section despatch register be sent to the typing section through a separate transit register.

3.14. All letters which are despatched from this office should bear the actual date of despatch. The sections should therefore, enter only the number, month and the year in the office copies of drafts and the typists should similarly type the month and the year only in the fair copies. The date of despatch should be noted only by the despatcher in the fair copy as well as in the office copy when the letter is actually despatched.

Signing of papers:

3.15. The instructions for dealing with official correspondence are laid down in paragraphs 2.17.4 and 2.28.1 of CAG's MSO (Admn.) Vol.I. The following instructions should be especially borne in mind:-

(a) Communications of the following nature should not be issued except with the previous approval of the A.G. or of the Sr.DAG.

- (1) Letters implying dissatisfaction or censure; and
- (2) Letters to Governments, State or Union,
 - (i) bearing on important question of Audit
 - (ii) challenging decisions or orders;
 - (iii) questioning the validity of any sanctions otherwise than for merely technical defects; and
 - (iv) containing proposals for writing off or waiving of recovery of overpayments.

Such communications should ordinarily be signed either by the A.G himself or by the Sr.DAG. In the alternative, the letter should indicate that it is being issued under the direction of the A.G.

Letters to the CAG other than on routine matters, should ordinarily be issued over the signature of the Accountant General or with his full knowledge and concurrence and in the latter case this fact should invariably be indicated on the letter itself.

(b) Periodical statement may ordinarily issue over the signature of the Gazetted Officer incharge of the section.

(c) Reminders to Government in the P.W.D requiring information whether orders on inspection reports have been passed should be submitted to the Sr.DAG (Works) for approval.

(d) General or circular letters issued by any Gazetted Officer to "All Collectors", "All Treasury Officers", etc., whether in print or otherwise should be submitted to the Accountant General and his approval obtained, except when they relate to matters of a routine nature.

(e) A.A.O/S.O has been permitted in certain cases, to sign papers for the Gazetted Officers incharge of the section. The documents of the description of the mentioned in Annexure-I, may be signed by Assistant Audit Officer/Section Officers. They are also permitted to sign printed letters and correspondence of a routine nature such as calling for copies of letters, replies to minor or routine enquiries, etc.

In doing so, they should sign merely "For the Dy.(or Assistant) Accountant General" as printed in the forms. Whenever the works "DAG" are printed they need not be changed to "Assistant A.G." or Audit Officer just because the sections are under the charge of the latter officers. A.A.O/S.O should merely sign over "for D.A.G", for "Asst. A.G" or for Audit Officer as the case may be without either noting their designations or the words "By Order".

NOTE: The existence of additional matter, which does not raise any major question, should not by itself be regarded as disabling the A.A.O/S.O from signing such letters and documents.

(CAG's Lr.No.1119-Admn.I/586-54, dt.7.6.1955)

(f) All fair copies of letters from this office will issue under the heading "From the Principal A.G.,A.P.I/II (as the case may be) except letters signed by the Accountant General himself which will issue under the name and designation of the Accountant General. Wherever any other officer signs a fair letter his name and designation should invariably typed below his signature. No one should sign a letter or endorsement "for Accountant General" unless the draft has been first passed by the Accountant General.

In the case fair copies of drafts marked "Urgent" or "Today" if the officer concerned has left office, they should be got signed by a Gazetted Officer who may happen to be present in office at the time and issued unless the Gazetted Officer considers that they may wait for the next day.

Gazetted Officers should, however, make arrangements before leaving the office each day that all such letters are put up to, and signed, by themselves as far as possible.

(g) The signatures of officers in all letters, statements accounts certificates or reports should be legible. His name and designation should also be typed underneath the signature.

The name, designation and the telephone number of the officer signing U.O. note should be typed or rubber stamped under his signature.

(G.O.I. MRA. OM.No.34/2/54 Public dt.17.7.1954 and the M.F (Dept. of Economic Affairs \) Endt. No.F.16(79) Admn II/54 dt.16.11.1954 forwarded with CAG's Endt. No.310-Admn.I/633-54, dt.11.02.1954 Correct. Case R.6-68/53-55).

Receipt and distribution of inward correspondence

3.16. All letters received in this office should be duly stamped, marked and sorted out section-wise Important reference like letters from C.A.G., U.O. references, express letters, telegrams, valuables, etc., will be delivered to the sections after diarising them in the separate registers maintained for that purpose. After the sorting is completed, the date and the number of ordinary letters that are sent should be noted by the O.E section in sectional transit registers. The index number of the letters received from Government of India and Govt. of A.P as indicated by the Index unit should in particular

be noted and the Dak Transit Registers sent to the Branch Officers concerned twice daily at 11 a.m and 2.30 p.m.

3.17. The Branch Officer after perusing the dak and after setting his dated initials on each letter, will pass on the registers promptly to the respective section officers to arrange for acknowledging the total number of ordinary letters and also Govt. of India and Govt. of A.P letters which will be indicated by the Index number allotted to them.

3.18. The Dak Transit Registers should promptly be returned to the O.E section so that further dak may not be stagnated in O.E section for want of Dak T.R (See para 7.19, ii & iii also), correspondence of important nature such as CAG's letters, U.O references, valuables express letters, telegrams, etc., are delivered to the sections through separate transit registers after they are perused wherever necessary by the Accountant General or DAG as the case may be in the dak stage. Registered dak is diarised in detail in the sectional under cover transit registers and submitted to the respective B.Os at 2.30 p.m for perusal and onward transmission to the A.A.O/S.O concerned who should arrange to acknowledge the receipt of the letters after verifying each entry and return of the T.R to O.E section. It should be borne in mind that the receipt of Dak should be given "Top priority" at every stage and the Dak T.Rs returned to O.E section in time, so that there may not be any dislocation in the arrangements for punctual and prompt transmission of Dak to the sections. If any Gazetted Officer is absent, the dak should be perused by the Officer to whom the urgent work of the section concerned is allotted. Similarly if the A.A.Os/S.Os are absent, the dak should be verified and received by the Senior Auditor of the section. The absence of the A.A.O/S.O or Clerk or Section (Group D) member should not provide an excuse for not receiving the dak and for not returning the transit registers but alternate arrangements should be made.

(O.O.No.Corresp/10/57-58/5, dt.15.01.1957)

3.19. Assistant Audit Officers/Section Officers should, as soon as the dak is received from the officer, examine each letter and mark it for the Sr.Auditor/Auditor responsible for its disposal. Letters which require action in the section to which they are marked should invariably be received by the section to which they are marked.

A note or draft dealing with the portion for disposal in the section should be prepared and attached before transferring the letter to some other section for final disposal.

3.20. In case a letter has to be passed on to a number of sections i.e., more than two, the original section receiving the letter should arrange to furnish attested copies to the relevant section for disposal and transmission of the papers back to the original section, so that a consolidated reply may issue when they relate to the C&AG or the Govt. of India or other Audit Officers. In respect of other authorities, replies can be issued, if possible direct by the sections to whom copies are supplied.

3.21. After the letters have been seen and marked by the A.A.Os/S.Os as indicated above they will be made over to the clerk responsible for the distribution of the letters in the section. The clerk will verify the letters in the dak transit registers and acknowledge receipt. He will then enter the letters in the respective purport registers for acknowledgment by the auditors or other member concerned. If any letter entered in the T.R has not been sent along with it, the matter should at once be reported to the concerned O.E section.

NOTE: The T.Rs should be carefully checked to see that there are no missing items and any discrepancies should be immediately pointed out for further investigations. Leaving items unacknowledged, and notings as not received, enclosures not received does not relate to this section not found, etc., in the T.Rs should be avoided.

(O.O.No.Corres/10/57-58/5, dt.15.1.1957)

Transfer of letters not pertaining to the section to which they are marked:

3.22. The procedure laid down in para 3.27 must be followed for transfer of letters not pertaining to the section to which they are marked.

3.23. Every document (except vouchers with the List of Payments) received should immediately on its receipt be diarised in the purport registers of the section concerned whether it requires any action or not. All indexed letters should be diarised in separate purport registers. The letters will then be distributed to the

Sr.Auditors/Auditors or other members concerned who should initial, with date, against the entries in the registers and take them up for disposal.

3.24. Each section should dispose of letters received by it within three working days from the day following the date of the office stamp impressed on them. Letters not so disposed of should be treated as arrears. Absence of men being on casual leave or other similar reasons, will not be accepted as an explanation of delay in the disposal of letters. It is for the A.A.Os/S.Os to make the appropriate arrangements.

3.25. The disposal of letters from the CAG should not be delayed beyond three days from the date of receipt in the section. Such letters entered in the concerned purport register should be reviewed every day by the A.A.O/S.O to see that their disposal is not delayed. Any letters which are required to be kept for a longer time for valid reasons should be put up to the B.O and the orders obtained.

Queries by gazetted officers

3.26. Queries by the Accountant General or other Gazetted Officers on any inward letters, etc., must be answered by the section concerned, within three days of the receipt of the letter in this section. If a complete reply cannot be given within that time the letter must, all the same be put up to the officer with an explanation for the delay.

Transfer of letters, papers, etc., from one section to another

3.27. Letters should be transferred from one section to another through the purport/Transit register of the section and acknowledgments obtained. Papers sent by one section to another for note or further action should be transferred on the same day.

3.28. It is the duty of the section which first receives such paper and is responsible for eventually filing it, to see that it is returned by the sections to which it is transferred, without avoidable delay.

3.29. Where letter is not finally disposed of in the section to which it is first delivered by O.E section a note should be made in the purport register "Transferred to.....Section". The section

so receiving it will, when finally disposing of the letter, fill up the file or case number in its own purport register.

3.30. A letter or bill received say in Section 'C' and transferred to another Section 'D' for remarks, etc.. should be registered in the purport register of Section 'D' and returned after disposal to Section 'C' within three days of its receipt. If it is not disposed of within that period for any reason, it should be shown as outstanding as shown below, prominently in the weekly closing report of the purport register submitted to the Gazetted Officer incharge every Monday.

References received from other sections-outstanding:

(a) Bills received ... Date of receipt

(b) Letters -do-

3.31. The Gazetted Officer incharge should specially scrutinise the reason adduced for the delay in the disposal of such letters, etc., particularly see that there is no avoidable delay in their return to the original section which should continue to show them as outstanding till they are received back and disposed of finally. Prompt and periodical reminder should be sent by Section 'C' to Section 'D' if the letters or bills are not received back within three days of their transmission to Section 'D'. Delay of over 15 days in the return of the paper should be brought to the notice of the DAG by Section 'C'. Date of reference to another section should be noted invariably in the report of the outstandings.

Submission of papers to gazetted officers and the Accountant General:

3.32. All office notes should be written in "note sheets" supplied for the purpose, the margin being left blank for the record of the orders by the officer who has finally to dispose of the case. Only one note should be submitted by the A.A.O/S.O on each case requiring decision or orders; this note need not necessarily be written by the A.A.O/S.O himself but it will be passed by him and will state the facts with his views on the same. Repetition of facts and arguments once by the Sr.Auditor/Auditor and again by the A.A.O/S.O should be avoided. Only short comments by Gazetted

Officers should be made in the margin of the office notes submitted to the A.G in case the Gazetted Officer desires to put down his observations in detail, these should be in continuation of the office note submitted by the section.

3.33. Enquiries and instructions between the Sr.Auditors/Auditors in a section, where these have to be reduced to writing will be made and issued on separate slips of papers. These slips may not form part of the papers and may be removed before the latter are submitted for orders. If, by any chance an important enquiry is started on such a slip, it should be pasted on to a sheet of proper size or its contents should be copied on to such a sheet and all further noting should be carried on in the proper form.

Papers returned by the Accountant General to go to the gazetted officer concerned:

3.34. All papers submitted to the A.G from different sections will go from him direct to the DAG and then to Gazetted Officers-in-charge of the section. After these officers have seen them the papers should go to the section concerned.

Remarks on letters:

3.35. Remarks should not, as a rule, be written on inward letters except such as are required for permanent record thereon and such papers must not be defaced by notes or queries from Sr.Auditors/Auditors or A.A.Os/S.Os . The order to “put up papers” “file” make-up case or any other short direction may, however, be entered in them over the initials of the A.A.O/S.O but other directions to Sr.Auditors/Auditors are not to be written on the original documents. A separate slip should be attached with the needed directions or other remarks.

3.36. Letters and documents received in original to be returned and forwarded to another section or office should not be defaced by any writing or initials thereon. Such entries should as far as possible be confined to a covering sheet to be attached by the section.

Disposal of references from government:

3.37. All references from Government both official as well as unofficial on which the views or remarks of the A.G have been called

for or other important letters from Government calling for urgent action on the part of this office should be dealt with by the A.A.Os/S.Os themselves at their own level. Specific information etc., if any, required may be obtained from the Sr.Auditor/Auditors concerned. The A.A.Os/S.Os will be held personally responsible for any delay in the disposal of such references.

3.38. Such references should, however, be dealt with sufficient despatch. The references should ordinarily be disposed of within three days of receipt in the case of urgent references and ten days of receipt in the case of ordinary references. In the event of any likelihood of delay beyond the periods specified above, specific orders of the D.A.G should be obtained after submitting the reasons why such delay is anticipated.

3.39. All important references to Government calling for important information or conveying expressions of opinions or intimations of serious irregularities should be issued only over the signature of D.A.G who will consider whether the reference is of such importance that it should be issued over the signature of A.G or whether it is enough if they are only shown to him for information and orders.

Disposal of references regarding issue of pay slips:

3.40. When a reference is received from any officer or head of an office (D.O or ordinary) for clarification and disposal, which cannot be disposed of within a week of the receipt of the references the section concerned should acknowledge receipt of the reference giving brief reasons for the delay in sending a final reply.

Disposal of letters addressed by name to A.G or D.A.G:

3.41. Branch Officers and A.A.Os/S.Os will ensure that disposals on all letters addressed to the A.G/D.A.G by name are invariably shown to the A.G/D.A.G before or after the issue of replies according to the urgency of the cases, even in the absence of call for such papers or other remarks made by the A.G/D.A.G. Very prompt attention should be paid to those D.O letters which express or suggest dis-satisfaction with work of this office in any way, and

the notes submitted to the A.G/D.A.G should contain a clear and candid statement of the circumstances which have given rise to the complaint, and remedial measures necessary.

Notes and draft replies to u.o references:

3.42. In submitting U.O references and cases to the A.G Gazetted Officers, when they think there is no doubt about a case, will submit a draft reply along with their note so that the case may be disposed of finally. Only in very rare cases, should the decision be so doubtful as to necessitate orders obtained first, notes should be submitted and draft putup afterwards. It is neither necessary nor desirable that long office notes should be recorded in unofficial references.

Fair copies of office notes should, in no case be putup for the Accountant General's signature as a reply. In every case a draft of the reply proposed should be put up and a fair copy should issue only after the A.G has passed the draft.

Ad-interim disposal:

3.43. When a complaint is received from a departmental officer against the decision of a treasury officer and an enquiry is consequently made of the latter, a copy of the enquiry should not be sent to the departmental officer. Likewise when an enquiry is addressed to this office by a T.O and a reference in connection with the enquiry is made to a third party, a copy of the reference should not be forwarded to the T.O. In these cases ad-interim replies to the original references need be sent only when delays are anticipated in final replies from this office and when on account of such delays, reminders are likely to be received. Such ad-interim replies should be issued on a printed post card acknowledging the receipt of the references and may be issued by the A.A.Os/S.Os themselves.

Transmission of papers in original:

3.44. All correspondence addressed to this office except those which are marked for onward transmission to other offices or for return in original with out reply (e.g. Half-Margin Memo.) are intended for retention on our records and the return or transmission in original of letters with an endorsement thereon is accordingly

improper. Re-direction of letters obviously missent to this office is a permissible exception. (In case this office is unable to deal with the subject of a letter or to get it transferred to some other office for taking necessary action, then such a letter should also be retained in this office.). Any failure in this respect results in unnecessary correspondence, delay in the disposal of letters and in calling for originals of the endorsements. A.A.Os/S.Os should see that clerks do not return original references without keeping office copies or adequate notes to serve as office copy.

Inter-sectional memo:

3.45. Inter-Sectional Memo i.e., memo addressed from one section of the office to another, either by the A.A.Os/S.Os or through the medium of the Branch Officer, should receive as much importance as other correspondence. These Memos should be treated as inward receipts of the sections concerned and purported and their disposal watched through the purport register like other inward letters.

Top secret, secret and confidential documents:

3.46. Instructions regarding treatment and safeguarding of secret and confidential information and papers are contained in separate pamphlet. These instructions should be observed strictly by all the sections. Extracts of the pamphlet are reproduced below for information.

(i) The treatment of particular documents as “Confidential” or “Secret” does not imply that the information contained in other documents is “Public Property”. The object is to show that special care has to be taken in respect of the former and that an additional responsibility lies on all persons who handle them.

(ii) Papers marked “Confidential” should not pass in the ordinary course through the office, but should be seen and dealt with only by persons explicitly or implicitly authorised in that behalf. If not passed by hand from one authorised person to another they should be sent in sealed covers. (Closed Pads) or in the boxes provided for the purpose.

(iii) Papers marked “Secret” are intended only for the perusal of the person to whom they are addressed and of persons to whom he is entitled to communicate them. The persons to whom they are entrusted is personally responsible for their safe custody.

(iv) When sent by post, confidential or secret papers should be enclosed in double covers of which the inner one should be sealed, if necessary marked “Confidential” or “Secret” and superscribed with only the name of the officer by whom it is to be opened. The outer cover should bear the usual official address. Letters or packets containing confidential or secret papers sent by post should invariably be registered, and those containing secret papers should also be sent “Acknowledgment Due”.

Urgent papers:

3.47. All papers of an urgent character that may be sent by one officer, department or section to another should have an “Urgent” slip attached in a conspicuous place. The fact that “Urgent” is written in blue pencil or otherwise on a paper cannot be known until the latter is examined and is not therefore likely to receive precedence over others.

Express letters:

3.48. Express letters issued in Form No.S.6. should be used extensively in place of telegrams. Even in cases where the stations to be addressed are within a day’s reach by post and there is no special necessity that the communication should reach its destination in less than 24 hours the “Express” letter form should be used instead of a telegram being sent. The cover should always be marked “Very urgent”.

Telegrams

3.49. (a) Each department or section should maintain the office copies of telegrams issued by it.

(b) Telegrams should not be sent in cases where a letter marked “Urgent” or an express letter (form No.S.6) would serve the same purpose equally well. It is the duty of all Gazetted Officers to check the despatch of unnecessary telegrams and to consider from

time to time whether periodical returns customarily sent by telegrams cannot equally sent by post.

(c) The abbreviated addresses of Govt. officials given in the list of abbreviated addresses published by Telegraph Department should be used in State telegrams.

(d) Telegrams should except when extreme precision is important, be expressed in as few words as possible, and more auxiliary of connective words, which can obviously be filled in by the receiver should be omitted.

(e) In all telegraphic communications sent to the C&AG numbers may be expressed in words rather than in figures as the latter are liable to errors in signalling.

(Auditors General's Lt.No.2455-E, 395-14, dt.04.12.1914)

(f) As a general rule state telegrams should be sent "ordinary". They should be classed as "Express" only;

(i) In cases of great urgency, and

(ii) in cases where the despatching officer knows the line is blocked and considers his message sufficiently important to take precedence of ordinary traffic. The Govt. of India have decided that in regard to private telegrams irregularly labelled as "State" and challenged by the Telegraph check office it is left to the discretion of the authority concerned to decide whether the actual cost should be recovered or not. If recovered, it should be credited to the Union or State Revenues as the case may be, which originally bore the cost of the telegram. No surcharge or penalty should be levied but such disciplinary action as may be considered necessary may be taken against the defaulting officer.

--(Govt. of India F.D Circular No.D.3045-A, dt.2nd November 1927, communicated with Auditor General's Endt. No.1673-Admn. 277-277-Admn.25, dt.22.11.1927)

(g) No telegram may go out of the office marked "Express" except under the orders of the Gazetted Officer-in-charge who will obtain the orders of the DAG or AG., if necessary. The fair copies of "ordinary" telegrams the drafts of which have been approved by the Gazetted Officer will be signed by the A.A./S.O concerned.

(h) Copies of telegrams for the telegraph office should be made in the section which issues them, and the telegraph form should then be sent to O.E section for despatch of telegram.

(i) Post copies of telegrams should be despatched on the same day under the signatures of the A.A.O/S.O concerned.

(j) No message regarding leave, pay, promotion, appointment or other matters of a private nature should be sent by state telegram unless it is perfectly clear that the interests of public service will be injuriously affected if the particular message is not sent by telegraph.

(k) The Accountant General is authorised to send Foreign State Telegram (vide Telegraph Traffic Instructions in Appendix. 3F to part IV of Vol.XI of P&T Manual).

3.50. All official phonograms and trunk calls by officers/sections having PABX extensions should be booked through the Telephone operator only. No phonogram or trunk call should be booked direct by any A.O/section. Official phonograms and trunk calls of urgent and inevitable nature intended to be booked outside office hours after the closure of Telephone Exchange may be booked from the telephone of Reception Room only after contacting the Care-Taker on duty. The caretaker should record all the necessary particulars and pass on the information to the operator as soon as the telephone exchange is opened for recording the entry in the register. Written permission of A.O/O.E is to be obtained and produced to the telephone operator for booking private phonograms and trunk calls.

The telephone operator should maintain a register separately for each of the % Prl. A.G., A.P., Audit-I/A.G., A.P., Audit-II for noting the particulars of all the phonograms/Trunk calls booked through the Exchange Reception room and should submit the register to A.O/O.E of the respective offices every week end.

(O.M.I/C2-2/73-74/00 dt.09.-7.1973)

Foreign state telegrams:

3.51. (1) The Indian Word Code for Foreign State telegrams should be utilised to the fullest extent in order to reduce the load on

the telegraphic lines and cables. The same code should also be used for all lengthy inland telegrams addressed by departments of the Govt. of India to holders of the Code.

(G.O.I Commerce Dept. Lr.No.1941 dt.10.05.1926 received with G.O.I Finance Dept. Endt.No.263-GI dt.02.06.1920 and G.O.I Commerce Dept. No.9031, dt.22.12.1920 recd. with G.O.I Finance Dept. Endt. No.43-GI, dt.10.1.1921).

(2) All foreign telegrams issued from India to the United Kingdom should be sent by cable instead of by wireless; such telegrams being marked "fill" meaning not to be transmitted by wireless.

-(Auditor General's Endt. No.168-Rec.40-32, dt.26.05.1932)

Transmission of message over telex/fax:

3.52. Telex service is available in the I.A&A.D at the following places:

Delhi, Mumbai, Calcutta, Hyderabad/Secunderabad, Nagpur, Ranchi, Shillong, Gujarat (Ahmedabad), Trivandrum, Bangalore, Srinagar and Jaipur, Addl.A.G. Rajkot, Dy. Director of Audit and Accounts, Jaipur, Dy. Director of Audit and Accounts, Calcutta, Accountant General, M.P.I., Gwalior. All messages intended for the I.A&A. Deptt. at the above places may be sent through Telex.

- (i) (EB.I/Telex/71-72/00 No.44, dt.29.01.1972).
- (ii) CAG's Lr.No.3129-NGE I/115-74, dt.22.07.1974.
- (iii) CAG's Lr.No.2940-NGE I/115-74, dt.01.09.1975.
- (iv) CAG's Lr.No.3126-NGE I/115-74, dt.12.07.1975.
- (v) CAG's Lr.No.815-NGE I/115-74, dt.26.03.1976.

3.53. Urgent and immediate messages meant for stations linked by Telex should be sent on Telex. Telegrams should not be sent to those stations except in unusual circumstances. Trunk calls to these stations should also not be made except where a communication on the Telex will not be appropriate.

-(Extract of CAG's Circular Lr.No.3472/GE & Admn., 3172-68-II, dt.11.07.1968).

3.54. The operators copy of the Telex message may be preserved for a period of three months from the first of the month following that in which the message is transmitted.

-(CAG's Lr.No.668-DE. Admn./198-67/KW, dt.15.02.1968)

3.55. Post copies of Telex messages should not be issued. There can however be no objection to detailed letters being sent in continuation of telex message, where they are considered necessary.

-(CAG's Lr.No.6-NGE I/59-71, dt.04.01.1972, p.41/File C2-4/71-75)

3.56. Officers and sections of this office intending to send urgent telex messages on any working day have to give advance intimation to the Telex Operator at least one hour before the close of the office, that the telex operator in this office as well as in the receiving office know, in advance that they should wait for the messages.

3.57. The message intended for transmission should be drafted in as brief a manner as possible. Economy in the use of power channels should be observed as far as possible consistent with clarity of the message.

3.58. Typed copies of the messages duly signed by the concerned officers should be sent (in duplicate) for transmission by telex. One copy will be returned to the section or office for record. (Circular No.E.B.I/Telex-69-70/8, dt.27.01.1970)

Private messages over telex/fax:

3.59. (i) In the case of (a) Officers on deputation outside the department, (b) other officers of the Central Govt. And (c) officers serving in the offices linked by Telex where messages relate mainly to business of this department or, involve larger interest of the Govt. Of India, no charges may be recovered. The A.G should, however, satisfy himself that the exceptional circumstances justify the use of Telex for sending messages in such cases.

(ii) Where in exceptional circumstances private messages are required to be transmitted by the officials of the same office or officers of the I.A&A.D on deputation through telex with the approval of the A.G or the head of office. (Such messages being addressed to persons serving in one of our offices linked by Telex)

recovery at the following rates should be made in cash before the messages are communicated.

(a) A flat rate of Rs.1.80 (Rupee one and paise eighty only) for the first eight words

and (b) 15 (fifteen) paise for each subsequent word. For this purpose of the Answer Book Codes of the two offices and the concluding words "Over at.....received....." will be ignored. The recoveries made in such cases will be brought into account as reduction of expenditure.

-(CAG's Lr.No.1522-NGE.I/141-68, dt.24.06.1968)

Maintenance and closing of despatch registers

3.60. A despatch register in form S.Y.318 should be maintained by each section for recording the draft letters made over for typing and memoranda, half-margins, etc., made over for despatch. A subsidiary register opened in manuscript on plain paper may be maintained in addition for the transmission of drafts for typing. The first four columns and 9th column of the main register should be filled by entering letters etc., for despatch. At the time when letters are transmitted for typing, the section should note in column 1 the dates on which the letters have been passed by the Gazetted Officer and should, if the letter have not been made over the same day, note briefly of delay for the information of the Gazetted Officers. Columns 5 and 6 should invariably be noted by the Despatching Section and 7 and 8 by the sections when the office copies of the drafts have been taken back from the despatchers.

3.61. The despatch register should be reviewed carefully and closed once a month on 18th and list of outstandings prepared with the action taken to elicit the replies. The list should be pasted at the end of the entries relating to the period of outstandings and should contain a summary of the outstandings in the following form:

Previous balance brought forward	:	(A)
Issues during the month	:	(B)
Total	:	(A+B)
No. for which replies have been received	:	(C)
Closing balance	:	(A plus B minus C)

Details of closing balance (to be filled up as per columns in the form given below:

	Nos.
1. Over two months old	
2. Over one month old	
3. References pending with Government or C&Ar.G	
4. References pending with Heads of Departments	
5. References pending with others.	

NOTE: Reminders issued on

Sr.Ar./Auditor	A.A.O/S.O	G.O
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3.62. Reminders should be issued to all letters for which replies are due to this office from other Departmental Officers. It should be noted that whichever office started the correspondence, whether it is this office or other offices, so long as this office has any action to take in the matter, the sections are responsible to see that the matter is pursued till it is finally decided and that the issue of interim replies does not relieve the sections of such responsibilities. While closing the despatch registers, the Sr.Ar/Auditor and A.A.Os/S.Os should scrutinise all the entries in the despatch register and make sure that reminders are issued to expedite settlement of cases finally. The Gazetted Officer-in-charge will also see that the instructions are promptly carried out and particularly whether drafts had issued promptly.

NOTE: 1) All reminders issued from this office to Govt. should invariably contain full details regarding the subject matter and the number and date of the reference from Govt. if any, so as to enable the latter to take prompt action on the reminders.
(T.M's O.O.No.128, dt.01.07.1958)

NOTE: 2) The reminder should be noted against the entry for the original letter in the column "Reminders" assigning the same number as that of original letter but suffixed by the letters of the Alphabet serially. The reminders sent with the register should be entered as a single entry at the end of all the original letters for the day and the acknowledgment obtained against this entry for the reminders despatched. Matters pursued by consolidated reminders may, however, appear as a new item in the despatch register.

-(T.M's O.O.No.265, dt.09.11.1957)

3.63. The A.A.O/S.O of each audit section should maintain a list of pending cases in the form below for the whole section in respect of references involving solution of important questions etc. The list should be reviewed at the same time as the despatch registers and action taken. The list should be submitted to the Gazetted Officer-in-charge of the section twice a month (i.e) 1st and 16th.

Sl. No.	From whom recd.	Subject matter in brief	Origin of correspon- dence	Action taken	Remarks (reason for outstandings)
(1)	(2)	(3)	(4)	(5)	(6)

Channel of communication with foreign government:

3.64. The proper channel of communication with Foreign Governments is through the Government of India in the Ministry of External Affairs and the Indian Diplomatic post in the country concerned.

Record order on papers

3.65. No paper should be finally recorded without a record order either by the Gazetted Officer-in-charge or by the A.A.O/S.O as the case may be. All orders of the State Govt. whether of a routine nature or otherwise and all letters received from the Govt. Of India and the C&Ar.G., should be re corded only under the orders of the Gazetted Officer. In other cases papers may be recorded under the orders of the A.A.O/S.O.

3.66. Sanctions accorded by Government and other authorities should not be acted upon before they have been audited as required in para 41 of M.S.O (Tech.) Vol.I. An irregular sanction once admitted i n Audit will result in the expenditure being admitted for an indefinite period of time. Hence Branch Officer-in-charge of the section should audit and accept the sanction issued by Govt. before they are acted upon and filled in the section. The Rubber stamp.

“Sanction audited and accepted”

A.A.G/A.O

may be used for the purpose.

NOTE: (1) Sanctions issued by authorities subordinate to Govt. e.g., Heads of Departments etc., will be scrutinised and accepted by the A.A.Os/S.Os

-(CAG's Lr.No.F-4-OSD(P) 732, dt.06.03.1973 P.9 Filed-12-EB.I)

NOTE: (2) A.A.Os/S.Os of the controlling sections may communicate important orders received for circulation and others issued by the Accountant General and Dy.A.G.

Distinction should be made between a file order and a record order:

3.67. The former is merely an authority for placing a paper in a particular file or case, eventhough at the time the file order is given, complete action on the reference might not have been taken, e.g., when an interim reference is issued pending final action or a case is to be formed as new on the subject; while the latter is an authority for treating a reference as having been finally disposed of.

3.68. The notes of disposal on a reference should contain complete information regarding the number and date of the letters issued in connection there with the action taken in noting the contents of the letter in the relevant audit register, account, objection books etc., in filing the enclosures in their proper places after necessary check or in clearing, objections etc., and conclude with the remark that there is no further action to be taken on the reference indicating also the number of the file or case in which it should be placed. When complete action as indicated above has been taken on a reference, the order to record the paper should be given by the Gazetted Officer or the A.A.O/S.O as the case may be, after satisfying himself that action has been taken to modify any orders of a permanent nature which require to be incorporated in any of the office manuals.

3.69. Papers, which require the issue of interim references calling for further particulars for their final disposal or those on which final action has to be deferred pending verification or check on the receipt of a specified document (e.g. Treasury Account, Voucher statement etc.) should not be treated as finally disposed of. Those falling under the first category should be shown as outstanding under "Group (b) pending letters" in the weekly closing of the

sectional purport registers. As regards letters falling under the second category mentioned above (i.e., those on which final action has been deferred pending receipt of a document, etc.) a date should be determined for each letter upto which the action thereon may be deferred with reference to the date on which the required document is due or expected in this office. This date should be noted on the paper under the orders of the Gazetted Officer or the A.A.O/S.O as the case may be. Such letters should be shown in a separate group in the weekly list of outstanding letters detailing the purport number and the dates upto which action has been permitted to be deferred. On the expiry of the prescribed dates the letters should be brought on to the list of pending letters and action taken thereon accordingly, unless approval to any further extension of the date that may be found necessary, due to the delay in the receipt of the relevant document, etc., has been obtained under the orders of the Gazetted Officer or A.A.O or the S.O.

Purport register

3.70. On the first working day of each week all sections should submit their Purport registers to the Branch Officer with a list of outstanding letters which have not been finally disposed of within three working days from the day following the date of receipt in the office. The weekly report should include all documents remaining undisposed of, whether it be a letter or an objection statement or a memorandum.

(T.M.O.O No.34, dt.30.11.1956)

3.71. The list (form S.Y./Spl/M/25-A(2) should be pasted at the end of the entries relating to the period of outstandings and should contain a summary of the outstandings in the following form.

Previous balance brought forward	(A)
Receipts during the week	<u>(B)</u>
Total	(A)+(B)
Disposals during the week	<u>(C)</u>
Closing Balance	<u>(A)+(B)-(C)</u>

Details of closing balance (to be filled up as per columns in forms S.Y. Spl./M.25-A(2).

The Column "Date of receipt" in form S.Y.Spl/M.25-A(2) (Weekly report of unanswered letters) should show also the date of receipt in office as shown by the office stamp affixed on each letter by the O.E section and not merely the date of receipt of the letter in the section concerned. If the letter has been received late from the correspondence branch or from another section the fact can be indicated in the column "Reasons for delay" or in the column "Remarks" and the delay taken up separately, if necessary, with the section concerned. To facilitate these entries, the date of receipt of the letter in the office, and also the date on which it is actually received in the section concerned, which latter date is also the date of entry in the Purport Register, may be noted one below the other in this form as well as in column 1 of the Purport register below the serial number.

3.72. The outstanding letters should be shown under the following four categories:

- (a) Letters requiring reply;
- (b) Pending letters, where intermediary references has been made.
- (c) Other letters (i.e., noting papers and letters transferred to other sections but not acknowledged etc.)
- (d) Letters on which action has been deferred pending receipt of the required document etc.

3.73. Very brief explanation should be given against each item as to the cause of delay in its final disposal in regard to letters included under (a). In the case of pending letters (b), the A.A.O/S.O should review whether all the action necessary has been taken to get replies to the intermediary references or whether the letters cannot otherwise be disposed of.

In the case of (c) other letters, (i.e) "noting papers, etc" outstandings in the Purport Register should be very rare, and they should be clearly explained.

In the case of letters falling under category (d) the purport numbers, and dates upto which the deferred action has been permitted, should be noted.

3.74. The A.A.O/S.O should personally satisfy himself that no letter or other paper received and not disposed of is omitted from the outstanding list. To ensure this the closing entries showing how the letter was disposed of should be initialled by him against each item. The names of the section and the S.O in-charge should be written clearly on the top cover of each purport register. Every time the purport register is closed a certificate in the following form should be given by the A.A.O/S.O in the register to indicate the progress of work relating to correspondence, filing and casing. The A.A.O/S.Os will be personally responsible for the correctness of these certificates.

“Certified that necessary file order has been given on all letters finally disposed of, that the file or case number has been noted against the entries of these letters in the purport register”.

“Certified further that all letters entered in the purport register upto the last week but one and finally disposed of have been filed or cased, as the case may be and that all cases formed have been entered in the register of cases then and there”.

All letters which have been outstanding in the office for one month and more should be brought to the special notice of the D.A.G through the monthly report.

NOTE: The Auditors should note the disposals in the purport register every day and the A.A.O/S.O should review the registers some time every day to exercise in effective control over every undisposed of letter in the section.

Urgent references register

3.75. Letters of cases marked or labelled “Immediate” “Urgent” either by the sending departments or offices or by the A.G or by any other Gazetted Officer should be diarised in a separate purport register labelled “Urgent references”. This register should be closed in the same way as the other purport register of the section and

submitted to the Gazetted Officer who should specially see that no references are kept pending without sufficient cause.

Missing papers or records

3.76. When papers or records are found to be missing an immediate report should be made in writing to the Gazetted Officer concerned. The A.A.O/S.O concerned is responsible for seeing that this is done as soon as the loss comes to his notice, but this does not detract from the responsibility of the person losing the paper or the record to make an immediate written report.

System of recording correspondences

3.77. All correspondence will be filed in files or cases. The list of sectional files as sanctioned by the A.G is printed in Annexure II to this chapter. All papers both outward and inward will be classified according to the file to which they belong. All cases will be subordinate to the file and are merely separate integral parts of the files and have to be subnumbered serially. Thus all papers belong prime facie to some file or other. If they are unimportant they go into the file and are arranged chronologically with the other papers in the file; if important they are formed into a separate case, but they still belong to the file and will be indicated by the number of the file as well as the number of the case.

3.78. Thus at the end of the year each file will consist of the file proper containing unimportant and routine correspondence on the subject to which the file relates, plus separate cases dealing with important questions on the same subject.

(i) Each file should be maintained in two parts. The first part should be devoted to noting and the second to correspondence.

(ii) Whenever a new file is required to be opened, a case cover should be taken and it should be punched at the left hand top corner to the correct gauge (3/4 of an inch from either side). Thereafter two tags should be taken and one of them should be inserted inside the case cover through the hole punched on the front side of the case cover and the other through the hole punched on the bottom side of the case cover.

(iii) The P.U.C before it is dealt with, should be put in the file using the tag inserted from the bottom side of the case cover and numbered as I/c at the right hand top corner. Subsequent receipts should be tagged on to the same tag above the first p.u.c and serially numbered, so that the latest receipt is at the top while the earlier is at the bottom.

(iv) The tag inserted from the front side of the case cover should be used for tagging, the notes written on the p.u.c. These notes should be assigned numbers as I/N, 2/N and so on.

(v) The subject matter of the file should be prominently written on the front page of the file in the space provided for it.

3.79. Every receipt or issue included in the correspondence file should be given a serial number instead of page number and this should be referred to clearly in the notes without further particular of the communication. Thus each letter will bear a serial number and its enclosures will bear subsidiary numbers as denominators of the serial number. Thus when a letter bears serial number 3 and has three enclosures the enclosures will bear number 3/1, 3/2, 3/3.

3.80. As far as possible, the number of flags should be restricted. There should be flags only for P.U.C and D.F.A. If more than one file is put up, the second and subsequent files may be flagged, while giving reference to notes or correspondence in those files, the page number and the distinguishing flag of the file should be given.

3.81. On the top of the first file a slip should be attached indicating the papers to be seen by the officers and the particular officer (A.G or Sr.DAG/DAG as the case may be) who has to see the disposal put up in the file.

3.82. After the respective officers have seen the file, they will strike off (without initialling) their designation noted on the slip. These slips may be destroyed after the particular disposal is over.

NOTE: The transit register number should be noted on the slips mentioned above and no where else.

3.83. Office notes, D.O and U.O papers, telegrams, express letters and telephonic messages relating to a case should be put in their places in the case itself and should not be filed separately. When

post copies of telegrams or telephonic messages or printed copies of correspondence are received the original should, wherever possible be destroyed under the A.A.Os/S.Os orders and only the post copies or printed copies should be filed in the case.

3.84. In the first page of each case should be a “Contents slip” in form No.SY.248 showing the contents of the case. Whenever any memorandum letter, or telegram is issued or is received, the clerk-in-charge of the case should record the details concerning it in this form. He should also record similar details for previous communication in the case where it has been omitted to be done at proper time.

Register of cases

3.85. Every section should maintain a register of cases in form No.SY.255.

3.86. One or more pages should be allotted to each file and the subject and the “number” allowed to the files will be written at the top of the page or pages concerned. Each case will be entered when it is formed. In the remarks column the date of closing the case, i.e., the date when the particular correspondence is finished may be entered. If the correspondence is not finished within the year, the remark “continued in 19.....19.....” may be entered in the last column. At the close of the year, a line should be drawn in red ink across all the pages of the register and a fresh set of entries made for the year.

3.87. All cases in which the correspondence is not finished but is still continuing after the close of the year should immediately be brought forward to the register of the next year under the same numbers as they bore in the previous year and the figure of the following year should be added in the case cover. The case will then be treated in all respects as a case of the new year. Thus, if ten cases were formed under any particular file in a year and all except numbers 3 and 8 were closed before the end of the year numbers 3 and 8 should be brought forward as numbers 3 and 8 of the next year, and new cases formed in next year should be numbers 1,2,4,5,6,7,9,10 omitting the numbers 3 and 8 already allotted to the case brought over from the previous year.

Maintenance of guard files in sections

3.88. All sections should file office orders and circulars issued from time to time by the controlling sections serially in separate guard files. The guard files should be kept in safe custody by A.A.Os/S.Os., who are responsible for circulating the O.Os., etc., among the auditors in their sections. All references from Departmental Officers requesting for copies of circulars of this office, should be received only by the concerned sections and they should in turn arrange to take out the copies from their own guard files and forward them to the departmental officers without calling for spare copies from the controlling sections.

-(TM's O.O. No.5, dt.08.01.1953 and O.O.No.86 dt.04.02.1957)

Retention of files, register etc., in sections

3.89. The attention of auditors and A.A.Os/S.Os is directed to the following instructions and they will be held personally responsible for seeing that they are carried out:

(a) Files, Registers and other records obtained from the record room or from other departments of the office for reference should be returned without any avoidable delay.

(b) No records should be kept in the office rooms which should be sent to the record room under the rules of office procedure.

(c) Records may be retained in the sections concerned to the end of next succeeding financial year and they should be made over to the Record Section during the prescribed period of the second succeeding year to which they relate and the record keeper should arrange for the manual destruction of old records in time so as to make room for the newer records. It is the duty of A.A.Os/S.Os to see that the instructions are duly observed by the auditors.

Inspection of auditors tables

3.90. Each A.A.O/S.O should, every Friday before leaving office, generally see that everything in the section is in order. As far as possible auditors should have nothing with them except files, etc., actually in use. A.A.Os/S.Os should also inspect in detail each week

not less than two auditor's tables, so that the examination of all the auditors tables is ordinarily completed once a month at least. In the course of such detailed inspections A.A.Os/S.O, should overhaul the papers in their auditors tables, racks, pigeon holes, drawers, etc., to see that nothing escapes disposal, and should insist on auditors whose tables are untidy to clear them up. If, in any special case, a relaxation of this rule becomes necessary the orders of the DAG should be obtained through the B.O concerned. .

Bundles of vouchers should be particularly examined to see that audit work is up-to-date and that unaudited vouchers are not lost sight of. The result of each inspection should be briefly reported to the Gazetted Officer-in-Charge every Monday morning through the progress report. (These orders do not apply to W.A.D Sections in which there is a less frequent examination by A.A.Os/ S.Os).

3.91. Special and concerted attention must be paid to clearance of personal claims of all types. Vigilance must be maintained and appropriate steps taken including frequent inspection of the desks of officers and staff at all levels to ensure all round improved efficiency.

-- (CAG's Lr.No.....NGE1.73-KWp Vol. III, dt.30.10.1975)

Sending of old cases to record

3.92. Every section will be responsible for the custody of its files and cases till the end of the financial year succeeding that to which they relate. After the close of each financial year, all the closed cases should be tied up with their respective files and sent to the record room without delay and acknowledgment of the record-keeper taken therefor in the register in Form SY.255. This acknowledgment should run thus "Received file with (number) cases" and should be endorsed at the bottom of all relevant pages of the register.

Cross referencing of cases

3.93. Whenever a case is sent for or referred to in connection with any other case, cross reference should at once be made by auditor dealing with the case on both case covers so that when next that case is referred to, the other relevant case may also be called for, if necessary.

Filers

3.94. The Filers in this office will be attached to the several sections for limited periods for completing the filing work in respect of those sections. Their work will be watched through periodical progress reports.

ANNEXURE - I

(See Chapter-III, Paragraph 3.15 (e))

List of documents which may be signed by A.A.O/S.O for B.O

Department	Sl. No.	Description of forms of communication	Remarks
All Sections		Items common to all sections	
	1.	Reminder Cards.	
	2.	Acknowledgements of letters and documents received.	
	3.	Fair copies of ordinary and express telegrams after the office copies have been approved by the Gazetted officers.	
	4.	Post copies of telegram and telephone messages.	
	5.	Post cards memoranda calling for vouchers and other documents not received.	
	6.	Official memoranda involving no expression of opinion, and returning papers missent to this office.	
	7.	Audit notes and Half-margin memoranda calling for information, details, etc.	
	8.	Express letters, Half-margins, etc., calling for certificates, particulars and wanting documents from outside offices.	
	9.	Calling for specimen signatures.	
	10.	Routine correspondence regarding arrangements for local audit such as audit information.	
	11.	Signing monthly indents of forms and stationery.	

Department	Sl. No.	Description of forms of communication	Remarks
	12.	Examination of petty and minor registers other than pending reports, progress reports. They should be submitted to branch officer quarterly. NOTE: The selection of registers which are to be treated as petty and minor should be made under the orders of the A.G.	
Departmental Audit sections & FAD	1.	Items Special to Sections: Half-margin memoranda in the prescribed printed form to Dt. Forest Officers for adjustment of items under "Forest remittances"	Provided that the items are not more than 2 months old.
	2.	A.B.H Audit Slip (Blank Forms)	Fair copies may be signed after office copies have been passed by G.Os
	3.	Half-margins and A.B.V. forms issued for the following purposes. (a) forwarding despatch of forms. (b) advising despatch of forms. (c) calling for necessary particulars regarding officers in foreign service and Local Funds establishments pensionable under Article 802 CSR. (d) calling for award of A.A statements extract registers lapsed cash orders, certificates balances etc. (e) intimating that corrections to extract register of receipts etc., have been carried out.	

Department	Sl. No.	Description of forms of communication	Remarks
W.A.D	4.	Issued of objection statements for objections with money value in respect of items mentioned in para 831 of M.S.O (Tech) Vol.I. - (CAG's Lr.No.40 SD(P) 73 Vol.II, dated 11.11.1974)	
	1.	Routine correspondence relating to Land Award Statements viz., calling for date of possession of land etc.	
	2.	Statements showing unspent balances on deposit works sent monthly to Administration of Funds.	

ANNEXURE - II
(Vide para 3.77)
LIST OF FILES

File No.	(Central Audit Coordination)
1.	Delegation of powers.
2.	Defalcations, embezzlements, losses and writes-off.
3.	Office matters.
4.	Codes and Manuals.
5.	Miscellaneous.
6.	Special Confidential cases.
7.	Procedure and instructions relating to Audit.
8.	Pursuance of objections.
9.	Secret Instructions regarding the extent of audit.
10.	Corrections to T.A.D Manual.
11.	Review reports prepared by T.M.
12.	Quarterly Arrear Reports.

The seriotum of the list of files has been changed as per the note orders of the Senior Deputy Accountant General (Admn/CACD) in their letter No. nil dated 6.7.99.

CASS (SECTIONS)

1. Pay, Leave and Allowances.
2. Establishment sanctions.
(N.B - Sanctions to permanent Establishment should be formed in to cases)
3. Sanctions to contingent and miscellaneous charges.
4. Re-appropriation sanctions and audit against appropriations.
5. Objection slips and audit memoranda.
6. Audit of receipts including special recoveries.
7. Grants and contributions.
8. Scholarships and stipends.
9. Furniture - Raj Bhavan.
10. Sumptuary allowance and contract grant of His Excellency the Governor.

11. Tour expenses of His Excellency the Governor.
12. Sanction to Minor Irrigation Works.
13. Famine.
14. Fines creditable to Local bodies.
15. Commercial concerns.
16. Adjustment of lands and other cesses.
17. Miscellaneous.
18. Central Road Fund Transactions.
19. Delegation of powers.
20. Inspection Reports-Minor Irrigation Works.

FOREST RECEIPT AUDIT AND FOREST CASS SECTIONS

1. Delegation of power.
2. Pay, leave and allowances.
3. Establishment sanctions.
(N.B - Sanctions to permanent establishments should be formed into cases)
4. Sanctions to contingencies and miscellaneous charges.
5. Sanction to works.
6. Re-appropriation sanctions and Audit against appropriations.
7. Audit of receipts including special recoveries.
8. Objection slips and audit memoranda.
9. Commercial concerns.
10. Defalcations.
11. Codes and Manuals.
12. Data statements for rents.
13. Miscellaneous.

INSPECTION CIVIL WING

A. General O.A

1. Programmes.
2. Corrections to Manual.
3. Calculation of fees to audit.
4. New Audits.
5. Delay in the receipts of replies to Inspection reports.
6. Delay in the submission of draft reports by T.A.A.S.
7. General papers relating to the constitution of O.A.D.
8. Appropriation Accounts.

B. Civil

- | | | | |
|----|--------------------|---|------------------------------|
| 1. | Inspection Reports | : | Special Funds. |
| 2. | Inspection Reports | : | Hospital and Dispensaries. |
| 3. | Inspection Reports | : | Jails and Certified Schools. |
| 4. | Inspection Reports | : | Forest Division. |
| 5. | Inspection Reports | : | Agricultural Offices. |
| 6. | Inspection Reports | : | Leave Accounts. |

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|----------------------|---|---|--|
| 7. | Inspection Reports | : | Increments. |
| 8. | Inspection Reports | : | Grants-in-Aid. |
| 9. | Inspection Reports | : | Banking Accounts. |
| 10. | Inspection Reports | : | Industries Department. |
| 11. | Inspection Reports | : | Beriz deductions. |
| 12. | Inspection Reports | : | Police clothing |
| 13. | Inspection Reports | : | State Secretariat Offices. |
| 14. | Inspection Reports | : | Miscellaneous audits. |
| 15. | Inspection Reports | : | Registration & Stamps. |
| 16. | Inspection Reports | : | Co-operation. |
| 17. | Inspection Reports | : | Excise. |
| 18. | Inspection Reports | : | State Social Welfare Advisory Board
& Welfare Extension Projects. |
| 19. | Inspection Reports | : | Collector's offices. |
| 20. | Inspection Reports | : | Planning & Development. |
| 21. | Inspection Reports | : | Central Departments. |
| 22. | Inspection Reports | : | Social Welfare Department. |
| 23. | Inspection Reports | : | Animal Husbandry and Fisheries. |
| 24. | Inspection Reports | : | Education. |
| 25. | Inspection Reports | : | Judicial Department. |
| C. Commercial | | | |
| 1. | Audit Report and connected
correspondence of schemes | | Director of Industries and
Commerce. |
| 2. | Audit Report and connected
correspondence of schemes | | Director of Agriculture. |
| 3. | Audit Report and connected
correspondence of schemes | | Revenue department. |
| 4. | Audit Report and connected
correspondence of schemes | | Narayanaguda Distilleries. |
| 5. | Audit Report and connected
correspondence of schemes | | Electricity Department. |
| 6. | Audit Report and connected
correspondence of schemes | | Civil supplies. |
| 7. | Audit Report and connected
correspondence of schemes | | Director of Stationery and
Printing. |
| 8. | Audit Report and connected
correspondence of schemes | | Central Departments. |
| 9. | Audit Report and connected
correspondence of schemes | | Government companies. |
| 10. | Audit Report and connected
correspondence of schemes | | State Financial Corporation. |
| 11. | Audit Report and connected
correspondence of schemes | | Miscellaneous Departments |

12. General matters relating to commercial audit.
13. Vizag Port Audit.

Establishment Section

1. Permanent sanctions.
2. Temporary sanctions.
3. Important orders.
4. Promotions, reversion etc.
5. Postings, transfers and leave.
6. Inferior establishments.
7. Personal Files.
8. Miscellaneous.

WORKS AUDIT DEPARTMENT

CASS-Works Audit Co-ordination

- W.M. File No. 1.** Delegation of powers
2. Codes and Manuals.
 3. General question regarding assessment and realisation of rents.
 4. Re-appropriation sanctions and audit against appropriation.
 5. Office matters.
 6. Miscellaneous.
 7. Confidential paper cases.

CASS/Works

- W/D File No. 1.** Sanction of estimates.
2. Inspection reports.
 3. Special reports.
 4. Heads of accounts and classification in accounts.
 5. Re-appropriation sanction and Audit against appropriation.
 6. Agreements with contractors.
 7. Miscellaneous.

CORRESPONDENCE SECTION

- A. General Administration**
- C.1. Office building.
 - C.2. Telephones.
 - C.3. Holidays.
 - C.4. Machines.
 - C.5. Uniforms.
 - C.6. Examinations.
 - C.7. Inspection (Director of Inspection O.A.D. Party Inspection)
 - C.8. Budget Estimates-Contingencies.
 - C.9. Representations - Canteens - Associations - Recreation Club.

- C.10. Railway Consignments Inward and outward.
- C.11. General Orders Delegation of powers, etc.
- C.12. Miscellaneous.
- B. Library**
- C.13. Important orders-General.
- C.14. Books and publications - Central.
- C.15. Books and publication - State.
- C.16. Office Manuals.
- C.17. Local purchase of books etc.
- C.18. Books at concessional rates for the staff.
- C. Forms**
- C.19. Important orders - General.
- C.20. Forms Indents etc.
- C.21. Printing and Binding - Registers etc.
- D. Stationery**
- C.22. Important orders - General.
- C.23. Stationery - Indents etc.
- C.24. Local purchase of stationery.
- E. Furniture**
- C.25. Important orders General.
- C.26. Purchases miscellaneous furniture etc.
- C.27. Furniture inventories etc.
- C.28. Auction sale of unserviceable furniture etc.
- C.29. Supply of furniture to the residence of officers.
- F. Old Records**
- C.30. Important orders General.
- C.31. Inspection of old records.
- C.32. Requisition slips for old records.
- C.33. Destruction of old records.
- C.34. Transfer of old records to National Archives.
- C.35. Disposal of waste paper etc.
- C.36. Set up of old records.
- G. Central Diary**
- C.37. Inward Dak - important orders on receipt and distribution of Govt. of India and C&AG's dak State Govt. orders, U.O. References, valuables, telegrams, Ordinary dak etc.
- C.38. Outward Dak - important orders on outward dak, Telegrams etc.
- C.39. Postage Account - issue and receipt.
- C.40. Franking machine - account.
- C.41. Correspondence - postal.

- H. Central Type**
- C.42.** Important orders - general.
- I.** Fair copy comparing -
- C.43.** Important orders - general

STATE RECEIPT AUDIT (SRA WING)

1. General.
2. Circulars.
3. Local Audit Reports.
4. Audit Reports Factual Notes and Draft paragraphs.
5. Correspondence.
6. Miscellaneous.

NOTE: The following suffix may be used wherever necessary to denote the nature of receipt.

- L.R.** .. Land Revenue
- M.M** .. Mines & Minerals
- M.V.T** .. Motor Vehicle Taxes
- Ex.** .. State Excise
- E.D** .. Electricity Duties
- R&S** .. Registration & Stamps

CENTRAL RECEIPT AUDIT - CENTRAL EXCISE

1. Administration.
2. Special Reports.
3. Local Audit Report.
4. Draft paragraphs for Civil Audit Report.
5. Reference to C.A.G for advice, clarification etc.
6. Returns to other authority.
7. Notifications, Circulars, Trade Notices etc., (Tariff item-wise)
8. Instructions to Field parties.
9. Miscellaneous.

CENTRAL RECEIPT AUDIT - INCOME TAX

1. Administration.
2. Specific Reports.
3. Circulars.
4. Draft paragraphs for inclusion in the Audit Report.
5. Miscellaneous.
6. Local Audit Reports - Income Tax.
7. Local Audit Reports - Wealth Tax.
8. Local Audit Reports - Gift Tax.
9. Local Audit Reports - Sur. Tax.
10. Local Audit Reports - Estate Tax.

TRAINING WING

1. Correspondence with C.A.G on Training of staff matters.
 2. Correspondence on matters of Training.
 3. Training courses undertaken for different Cadres-Implementation.
 4. Training Research and Development teaching methods etc., including conducting Seminars, Refresher courses.
 5. Staff matters.
 6. Miscellaneous.
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CHAPTER - IV

CODES & MANUALS

Supply and Maintenance of Codes and Manuals:

4.1. The detailed procedure for supply and maintenance of Codes and Manuals is given in the succeeding paras in addition to instructions contained in paras 2.1, 2.2 and 2.3 of M.S.O (Admn) Vol.I.

4.2. The Assistant Audit Officers/Section Officers should keep a stock file of all important orders and also an up-to-date copy of all Acts, Codes and Regulations affecting the departments under their audit or other items of work dealt within their sections. The A.A.O/S.O is also expected to maintain a guard file of all office orders issued.

4.3. Personal copies of general books of reference as also the corrections thereto will be supplied to Gazetted Officers, A.A.Os/S.Os, S.O. grade examination passed Auditors by O.E Section. A list of such books to be given to Gazetted Officers and A.A.Os/S.Os is given below.

- (1) Introduction to Indian Accounts and Audit;
- (2) Manual of Standing Orders (Technical);
- (3) Forms of the Manual of Standing Orders (Technical);
- (4) Manual of Audit Instructions;
- (5) Account Codes, Volumes, I to IV;
- (6) List of Major and Minor Heads of Account;
- (7) The Compilation of Central Treasury Rules, Vols, I & II;
- (8) Compilation of General Financial Rules, (Revised and Enlarged) 1963.
- (9) Delegation of Financial Powers Rules;
- (10) Fundamental Rules and Supplementary Rules Issued by The Government of India, Vols I and II;
- (11) Andhra Pradesh Financial Code, Vols. I and II;
- (12) Andhra Pradesh Treasury Code, Vols.I and II;
- (13) Andhra Pradesh Budget Manual;
- (14) Andhra Pradesh Fundamental Rules and Subsidiary Rules;

- (15) Andhra Pradesh Manual of Special Pay and Allowances, Vols. I and II.
- (16) Andhra Pradesh Public Works Account Code;
- (17) Andhra Pradesh Public Works Department Code;
- (18) Manual of the Treasury Audit Department Vols; I to III;
- (19) Manual of the Works Audit Department;
- (20) Manual of General Procedure;
- (21) Manual of the Establishment Section;
- (22) Manual of the Appropriation Audit Section;
- (23) Andhra Pradesh Pension Code;
- (24) Hyderabad Civil Service Regulations, Vols.I and II;
- (25) Quarterly Audit Bulletin issued by C.A.G.
- (26) Revenue Audit Manuals;

NOTE: Books other than those specified above which are not necessary for the conduct or works of particular section or sections in the main office may be had by the Audit Officers and A.A.Os/S.Os on loan from the office library but these books should be returned to the office Librarian when they proceed on leave or are transferred.

4.4. The Sectional Libraries should be supplied with sufficient copies of books for reference by the Sr.Auditor/Auditors. A set of books as shown in Annexure to this chapter will be given to the respective sections for the use of Sr.Auditors/Auditors and Clerks.

4.5. The following points should be observed in preserving and safe custody of the books:

- (a) The books should be kept only in the custody of the A.A.Os/S.Os of the Sections and should be made available to the Sr.Auditors/Auditors, whenever required for reference.
- (b) A register showing the list of Codes and Manuals maintained in the section should be opened by the A.A.Os/S.Os for all the books supplied which shall be submitted on the 15th of every month to the Branch Officer with the information as to the pasting of correction slips duly filled in.
- (c) The books will be entered in this register in two columns the first headed "Section Copies" showing the books intended for the common use in section, and the second column headed "Assistant Audit Officers/ Section Officers" showing the books

supplied to the A.A.O/S.O on loan (not his personal copies). The file of office orders maintained in the section should be included in the 1st column.

(d) The complete set of books should be handed over by the outgoing A.A.O/S.O to the Incoming A.A.O/S.O., as per the register maintained, which shall be signed by both the relieving and the relieved Assistant Audit Officers/Section Officers in token of having made over the books correctly.

NOTE: (1) Among other things, the books "Secret Memorandum of Instructions" and "Manual of Standing Orders (Tech)" should figure prominently in the handing over reports.

(2) An extract of the handing over report concerning "Memorandum of Instructions" regarding the extent of "Audit" should be sent to the O.E section whenever there is a change in the incumbent of the section or group possessing the Secret Memorandum.

(e) Cases of shortages, if any, noticed at the time of change over should at once be reported to O.E section for necessary action.

(f) The books should be maintained upto date by pasting Correction slips where necessary.

-- (O.O.No. 41 dt.19.03.1952 of the A.G Hyderabad)

4.6. In the case of all Codes etc., which are not priced publications and are marked for official use only, the copies supplied as personal copies under this rule should be taken back from them;

(a) at the time when a copy of a revised edition is supplied

(b) On the Government Servants quitting service or on their transfer to another Government or Department.

-- (C.A.G's Lr.No.351, Admn.II/278/53, dt.09.04.1954)

NOTE: The un-priced books marked as "For use of I.A&A.D only" should not be supplied to the clerical staff except those who are candidates for departmental examination or as books of reference for discharge of the duties entrusted to them and should be taken back to stock or sectional library as soon as each examination is over or in the event of transfer from one section to another.

Office manuals:

4.7. The various manuals of this office containing the detailed instructions and orders relating to the work of each department or section are issued in accordance with the provisions of paragraphs 2.1 to 2.3 of C.A.G's M.S.O (Admn) Vol.I.

4.8. All instructions and decisions of permanent nature not included in Codes or other publications used in this office should be incorporated in one or other of the Manuals by means of Correction slips.

NOTE: Office Orders, concerning matters which are eventually to be incorporated in any of the Office Manuals should be submitted to the Accountant General for approval and should not be altered, amended or deleted except under his orders - vide paragraph 2.4 of M.S.O (Admn).

4.9. The correction books relating to the various Manuals of this office are maintained by the Sections concerned or Central Co-ordinating Sections like "IAU Co-ordination" "CWC Co-ordination" etc.. Other sections proposing corrections to any of the Manuals should first submit the corrections in a note form, through the section maintaining the correction book, to the Branch Officer and Deputy Accountant General for approval. Two typed copies of the corrections as approved by the Deputy Accountant General should be made over to the section maintaining the correction book, and another copy pasted in the correction book. The correction book should be closed and submitted to the Accountant General monthly for the approval of the corrections included in the book. A copy of the corrections thus approved by the Accountant General will be sent to the O.E each month. The latter section will consolidate the corrections to all the Manuals and send them to the Press at suitable intervals. On receipt of the correction slips duly printed they should be distributed and such distribution should follow the distribution of main books.

NOTE: As it will take time for the correction slips to be printed, the controlling or other sections responsible for issuing corrections must make available roneoed copies of correction slips to the sections concerned.

4.10. Each A.A.O/S.O is required to see and report monthly to the Branch Officer concerned through the Register of Codes and Manuals that all the codes in his section are kept up-to-date by corrections being pasted in or noted at the right places. Short additions or alterations and cancellations are to be recorded in ink on the margin of the Codes or the Regulations with a note of the list in which the correction is made. Large alterations and new matter should be pasted in and a mark made in the original order calling attention to the correction. It is unnecessary to insert the instructions, but the number of the correction list must always be noted. As regards Officer's copies of Codes and office Manuals, a copy of every correction slip will be sent to them and they will make their own arrangements for having these correction slips pasted in their personal copies of the books.

4.11. The Controlling sections are responsible for keeping the respective Manuals up-to-date.

Supply of codes and manuals to C&AG:

4.12. One copy of the Manuals and all financial rules and orders issued in the form of Codes, Manuals or Standing regulations by the Ministries/Departments of the State Government as soon as they are reprinted or revised should invariably be sent to the Comptroller and Auditor General for his office library.

NOTE: In cases where later editions have been published only the latest editions need be sent.

--(C.A.G's Lr.No.72.Rec.22-54 dt.09.04.1954).

Secret memo., M.S.O (Tech), Revenue Audit Manuals, etc.

4.13. The copies of the "Memorandum of Instructions regarding the extent of audit issued by the Comptroller and Auditor General of India and the Memorandum of Instructions regarding the percentages of Audit and review of vouchers and connected documents issued by this office, supplied to each Gazetted Officer, Assistant Audit Officer and Section Officer, should be treated as "Secret" documents and kept in the safe custody of the Gazetted Officer, A.A.O and S.O respectively. These should not be treated as personal copies but should be duly handed over to the successor

in cases where the person to whom they are supplied proceeds on leave or is transferred to another office or section or retires from service or otherwise demits office. The Gazetted Officer A.A.O and S.O should keep these copies in their personal confidential custody and shall certify to the Branch Officer, O.E Half-yearly viz., in the 1st week of January/July (in the case of secret memo) that he has in his custody the Secret Memoranda supplied to him and that it is up-to-date. The loss of a copy of the Memorandum will be treated as a serious matter requiring special investigation and will entail disciplinary action.

NOTE: The above instructions will apply mutatis mutandis to the Manual of the Outside Audit Departments (issued by this office) which has also been treated as "Secret Manual".

4.14. The general procedure for taking necessary action for the loss of books enunciated in sub-paras 2 and 3 of para 2.14.3 C.A.G's M.S.O (Admn) is to be followed.

However the following instructions would also be observed in the case of losses of:

(a) ***M.S.O(Tech) Vol.I & II*** - As embodied in para 2.14.3 of C.A.G's M.S.O (Admn.) the loss of M.S.O (Tech) Vol.I, Vol.II and forms thereto and "Secret Memoranda of Instructions regarding extent of Audit" should be investigated and reported to the C.A.G explaining the circumstances in which the loss occurred and the action taken against the persons at fault. While no recovery of cost of these publications is necessary orders from C.A.G. should invariably be obtained before the loss of the books is written off.

--(Lr.No.6845-Codes/I.86-TA.II/69 dt.22.12.1971 from CAG. File.C-16-2-70-71/71-72 of OM.I)

(b) ***Revenue Audit Manual***: If a copy of the Revenue Audit Manual is lost, in addition to recovering double the cost of printing of the Manual from the individual responsible a warning is also to be issued where the loss was due to negligence of the individual.

--(Lr.No.1240-RCA/126-73 dt.13.07.1964 File-Corres/4b/c. 16-6/69-70).

NOTE: The cost of Revenue Audit Manual is intimated by CAG from time to time.

Supply of codes and manuals at concessional rates:

4.15. The first copy of a code or Manual or other priced publications issued by the Government of India and C&AG may be supplied to the members of this office at concessional rates. Second or further copies, if asked for, will each be given only at double the market price and no reduction will be made in respect of the price of the copy or copies already purchased.

--(CAG's Lr.No.1584-GE, II/KW, 452-51 dt.29.05.1952)

Supply of Government of India publications to State Government:

4.16. Government of India Publications are supplied to State Governments at discount at 25% provided they agree to supply publications issued by them to officers of the Central Government on reciprocal basis at a similar discount.

All Departments of the Government of India may insist upon for discount of 25% while placing requisition for the supply of State Government publications.

--(Lr.No.L.17019/3/71-P.II, dt.10.08.1971 of G.I. Min. of Works and Housing received in C.A.G's Lr.No.2142-NGE.I/219-70-II, dt.31.08.1971).

--(O.M.I.File 14-1/71-72)

ANNEXURE
(Vide Para 4.4)

**List of Books to be supplied to Sections for the use of
Sr.Auditors/Auditors and Clerks, including
Integrated Audit group.**

**GOVERNMENT OF INDIA PUBLICATIONS
M.S.O (TECHNICAL) VOL.I AND II
FORM OF M.S.O (TECH)**

<p>Account Code, Volumes I to IV Central Treasury Rules, Volumes I & II Compilation of General Financial Rules of the Central Government Revised and Enlarged, 1963. Delegation of Financial Power Rules. Manual of Audit Instructions.</p>	<div style="border-left: 1px solid black; border-right: 1px solid black; border-top: 1px solid black; border-bottom: 1px solid black; width: 20px; height: 60px; margin: 0 auto;"></div>	<p>Only in the case of Departmental Central charge</p>
<p>Compilation of the Fundamental Rules. Supplementary Rules issued by the A.G. P&T C.S.R.</p>	<div style="border-left: 1px solid black; border-right: 1px solid black; border-top: 1px solid black; border-bottom: 1px solid black; width: 20px; height: 60px; margin: 0 auto;"></div>	<p>Only in the case of Departmental Central charge</p>

STATE GOVERNMENT PUBLICATIONS

Fundamental Rules.*
Manual of Special Pay and Allowances - Volume I.*
Manual of Special Pay and Allowances - II.
A.P. Financial Code - Volumes I & II. *
A.P. Account Code - Volumes I to III.
A.P. Treasury Code - Volumes I & II.
Hyderabad Civil Service Regulations.

OFFICE MANUALS

Treasury Audit Departmental Manual, Volumes I to III.
Manual of General Procedure.

* One copy of each of these books is supplied to each Audit Unit.

* Only to A.A.O's/S.O's in-charge of sections Auditing Union Departments.

FOREST AUDIT GROUP

Government of India Publications.

M.S.O (TECH) VOL. I & II.

FORM OF M.S.O.(TECH)

Manual of Audit Instructions.

Central Treasury Rules, Volumes I & II.

Compilation of General Financial Rules of the Central Govt. - Revised and Enlarged.

Account Code - Volumes I to IV.

Forest Account Code.

STATE GOVERNMENT PUBLICATIONS

Fundamental Rules.

Manual of Special Pay and Allowances - Volumes I & II.*

Forest department code.

A.P. Account Code - Volume III.

Hyderabad Civil Service Regulations.

* One copy of each of these books is supplied to each Audit Unit.

OFFICE MANUALS

Manual of General procedure.

Treasury Audit Department Manual, Volume I.

Manual of the Forest Audit Department.

WORKS AUDIT GROUP**Government of India Publications**

Fundamental Rules and Supplementary Rules.

Public Works Account Code.*

Public Works Book of Forms.*

Central Public Works Department Code.*

Central Public Works Book of Forms.*

M.S.O (TECH) VOL.I & II.

FORMS OF M.S.O. (TECH).

Central Treasury Rules, Volumes I & II.

Compilation of General and Financial Rules of the Central Government Revised and Enlarged 1963.

Account Code, Volumes I to IV.

C.S.R.

*Only in the case of works Audit Department dealing with Union Departments.

STATE GOVERNMENT PUBLICATIONS

A.P. Public Works Account Code.
 A.P. Public Works Department Code.
 Fundamental Rules.
 Manual of Special Pay and Allowances - Volumes I & II.
 A.P. Account Code - Volumes I to III.
 Hyderabad Civil Service Regulations.

OFFICE MANUALS

Manual of General Procedure.
 Works Audit Department Manual.

ESTABLISHMENT SECTION

Government of India Publications

M.S.O (TECH) VOL.I AND II.
 FORMS OF M.S.O (TECH.)
 Manual of Audit Instructions.
 Central Treasury Rules, Volumes I & II.
 Compilation of General Financial Rules of the Central Government Revised and Enlarged, 1963.
 Compilation of Fundamental Rules and Supplementary Rules of the A.G., P&T.
 Civil Service Regulations.

State Government Publications

Manual of Special Pay and Allowances - Volumes I & II.
 Hyderabad Civil Service Regulations.

Office Manuals

Manual of General Procedure.
 Establishment Branch Manual.

OUTSIDE AUDIT DEPARTMENT

Government of India Publications

Fundamental Rules, Volumes I & II.
 M.S.O (TECH) VOL.I & II.
 FORMS OF M.S.O(TECH.)
 FORMS OF THE AUDIT MANUAL.
 Civil Service Regulations.

State Government Publications

A.P. Financial Code - Volumes I & II.
 A.P. Account Code - Volumes I to III.
 Hyderabad Civil Service Regulations.

Office Manuals

Manual of the Outside Audit Department.
Manual of General Procedure.

O.E. SECTION**Government of India Publications and other Codes and Manuals**

C.Y. Rs., Volumes I & II.
G.F. Rs., (Revised and Enlarged) 1963.
Manual of Standing Orders.
C.P.W.D/A. Codes.
Manual of Stationery Department.

Office Manuals.

Manual of General Procedure.
Manual of the Establishment Section.

CASHIER**Government of India Publications**

M.S.O (TECH.) VOL.I & II.
FORMS OF M.S.O. (TECH.)

Office Manuals

Treasury Audit Department Manual.
Manual of General Procedure.
Manual of the Establishment Section.

STATE RECEIPT AUDIT**List of books to be supplied to sections for use of Auditors and Clerks.**

List I Common to all Series

1. Fundamental Rules Volume I and II.
2. A.P. Financial Code Volume I to II.
3. A.P. Treasury Code Volume I and II.
4. Manual of Outside Audit Department.
5. Manual of General Procedure.

List II Specially required for S.R.A Wing

Land Revenue.

1. A Manual of instructions for conduction resettlements in Madras Presidency, 1951.
2. Principle of Ryotwari settlement (1952) Revenue Department Government of Madras.
3. The A.P Tenancy, Forest, Revenue Agency Village Officers and Rice Milling Code (1971) Part I by Ramareddy.
4. Revenue Laws Part I (1972) Law publico.
5. Revenue Laws Part II.

6. The A.P (Telangana Area) Tenancy and Agricultural Lands Act, 1950 (Sathe and Sons).
7. A.P. Land and property Ceiling laws by Ramanuja Das.
8. A.P. Telangana Area land Revenue Manual.
9. Land Tenures and Land holdings in A.P. (G. Balarama Murthy).
10. A.P. Land Reforms Laws.
11. Land Acquisition Act 1894 (Ramanuja Das).
12. Revised Manual village accounts (general) Govt. of Madras 1959.
13. Board of Revenue Board's Standing Orders Vol.I.
14. Board of Revenue Board's Standing Orders Vol. II.
15. Board of Revenue Board's Standing Orders Vol-III.
16. Board of Revenue Board's Standing Orders Vol-I V.
17. A.P. Minor Mineral Concession Rules 1966 (Pilly & Co.).
18. Consolidation of instructions and Decisions relating to Mines and Minerals regulations Act,57. The Mineral concession Rules 1960.
19. Digest of Minor Mineral Laws of India 1974.

Motor Vehicle Taxes

1. Hand Book of Transport Laws in A.P (Reddy).

Electricity Duties

1. Electricity Laws.

State Excise

1. The A.P. Excise Act, 1968 (Act 17 of 1968)
2. Drug laws by Ramanuja Das.
3. Law of Drugs and cosmetics.
4. Technical excise Manual.
5. The Medicinal and Toilet preparations (excise duties) Rules 1956.

Registration

1. Indian Registration Act (Mullia)
2. Indian Stamp Act (K.K. Murthy).
3. The law of property (K. Krishna Menon) Revised 1971.

Sales Tax

1. Andhra Pradesh General Sales Tax Act 1959.
2. Central Sales Tax 1950.

CENTRAL RECEIPT AUDIT - CENTRAL EXCISE

List of books to be supplied to sections for use A.A.O's, S.O's, Sr.Auditors, Auditors and Clerks.

Central Excise Wing.

(A) Government of India Publications

1. Central Excise and Salt Act 1944.
2. Compilation of Ruling under the Central Excise and Salt Act, 1944.
3. Hand book on self removal procedure under the Central Excise and Salt Act, 1944.
4. Indian Customs and Central Excise Tariff.
(Annual publications) Vol.I Customs. Vol.II Central Excise.
5. Basic Manual of Departmental instructions on manufactured products.
6. Manual of Departmental instructions on tobacco Excise duty.
7. Manual of adjudication orders.
8. Customs Act, 1962.
9. Medicinal and Toilet preparations (Excise duty Act, 1955).
10. Bulletins of Central Board of Central Excise and Customs.
In addition to above, Central Excise Head quarters maintains a reference library containing books on Central Excise and Customs (Eg. Commentaries, Case laws, private publications, Census, Excise laws times etc. The list of books in the library is available in Central Excise Head quarters section.

Central Receipt Audit Income-Tax

The income tax Headquarters Section maintains a library with books on Direct Taxes. The list of books in that library is available with the Income Tax Revenue Audit Headquarters Sections.

CHAPTER - V
MISCELLANEOUS
CALENDAR OF RETURNS

5.1. All miscellaneous items of work such as returns due to outside offices or to other sections of the office and submission of objection books, reports etc., to Branch Officers and to the Accountant General should be collected together and watched through a Calendar of Returns (Form No.SY 264) which should be maintained in each section as required in paragraph 1.15 of CAG's M.S.O. (Admn.) Vol (I). It should be kept with the Assistant Audit Officer/Section Officer and submitted to the Gazetted Officer weekly and to the Sr.Dy.A.G monthly on the 3rd with the monthly report. (See also Para 8 (ii)). The Calendar of Returns of the various sections will be reviewed once a month by the respective group control sections.

5.2. The following arrangement should be adopted in the form of the Calendar:

Section-I: All returns of a permanent or recurring nature due to authorities outside office.

Section-II: All items of accounts, objection book, registers etc., of a permanent or recurring nature due for submission to the Gazetted Officers or other sections within the office.

Section-III: All returns, accounts, registers etc., of a permanent or recurring nature due either from outside authorities or from other sections of the office.

Section-IV: Unforeseen entries which a section is required to make in the calendar in respect of matters to be taken up for disposal on or about a given date or in respect of occasional matters on which information or reports are expected from outside offices or other sections.

5.3. Section-I, II & III should be sub-divided into (a) Annual (b) Half-yearly (c) Quarterly (d) Monthly (e) Fortnightly (f) Weekly and (g) Daily, the entries in each of these sub-divisions being arranged in the orders of dates on which they are due and sufficient space being allowed after each sub-division for new entries, if any, to be made during the course of the year.

5.4. The first five columns of the calendar, viz (1) serial No. (2) Name of return (3) To whom due (or from whom due in the case of section-III above) (4) when due and (5) Authority, should be entered at the beginning of each year from the previous year's calendar the entries being arranged as necessary.

NOTE: Any additions due to orders received in the course of the year should be made at the end of the sub-division concerned without altering the serial numbers of the existing items.

5.5. In case of items under Section-II, the dates filled in the calendar should be the dates on which the return was signed by the Branch Officer or the authority to whom it was due and not the date on which the return was submitted by the Section. In case the due date is a holiday the return should be submitted on the preceding day.

5.6. Separate entries in respect of each unit or each Auditor should be made in the calendar in case of items like objection books, Half-Margin Registers Sr.Auditor/Auditors Note Book statement of items under objection etc., which are to be submitted by different Auditors in the sections and which may not always be submitted or despatched in respect of all units or Auditors on the same day.

5.7. At the time of opening of new calendar for the ensuing financial year the Assistant Audit Officer/Section Officer should check that all the current returns have been carried forward in the new one and record a certificate to that effect in the calendar.

5.8. The Calendar of Returns should be submitted to the Branch Officer on every Tuesday. It should embrace all items due during the week ending preceding Friday.,

Other sections:

5.9. The calendar should be kept with the A.A.O/S.O who will be personally responsible for seeing that the calendar is always complete and upto-date.

5.10. A.A.O's/S.O's will personally be responsible to make entries of dates in the calendar of returns. The Branch Officers should test-check the dates at the time of every submission of the calendar of returns in such a manner so that each item of the calendar of returns comes under such test-check once in a year. The Branch Office should also indicate the items test checked by him. The Calendar of re turn should also be put up to the Group Officers once in a month.

--(C.A.G. 3564-I.57/71, dated 14th September, 1971)

--(P.2 File TMI/Rev-I/21-6/72-75)

Monthly Report:

5.11. In order to present to the Accountant General a complete picture of the state of work of the various sections in the office, a monthly report is submitted by the various sections, by the third of every month. The monthly report is prepared by each A.A.O/S.O in the printed form supplied to sections detailing there in the state of work including the items of work in arrears in the section. The reports should also show the arrears (both internal and external) in terms of mandays. The reports should be prepared from month to month from the report of the previous month, the sectional calendar of returns, purport register, half-margin and other registers maintained in the section to enable the Sr.DAG/AG to mark the progressive improvement or deterioration of the work of the section. These will also serve to show the degrees of efficiency control and management of work by the A.A.O/S.O with the Cooperation of their staff.

5.12. The report completed in all respects and certified to be correct by the A.A.O/S.O over his dated signature should be laid before the Gazetted Officer who will scrutinise the report (particularly the explanations and other remarks) with a view to seeing that the entries are complete and accurate in respect of all

items of work for which the section is responsible and then sign it after recording any remarks he may have to make either for the guidance of the A.A.O/S.O or for the information and orders of the Sr.DAG.

The reports should then be sent to the control section concerned for consolidation.

5.13. Besides sending the monthly reports of the sections and the review reports of the Control sections to the Accountant General a short summary indicating the state of work in the sections under broad details such as "Audit", "Correspondence" "miscellaneous" etc., will be submitted to the A.G by D.A.G in supervisory charge of the various sections.

--(O.O. No.90 of 1957 of T.M)

5.14. The standards prescribed for assessing arrears both internal and external, are given in Annexure-I to this chapter.

Quarterly arrear report:

5.15. The quarterly arrear reports for the quarters ending 31st March, 30th June, 30th September and 31st December have to be despatched to the C&Ar.G with the prescribed statements so as to reach his office by the 15th April/July/October/January each year. This report is prepared by CASS Co-ordination-I section from the reports received from all the sections through the respective Co-ordinating or controlling sections. It should specify only those items of work pertaining to each group or sub-group which are in arrears and in which the quantum of arrears exceeds 15 mandays. For consolidating all the requisite data, it would be necessary for CASS/Coordination section to issue reminders well in advance to the various sections for the material. IAU-CA sections should furnish the requisite material to IAU-CA-CD section in the prescribed proforma on or before 3rd of the month in which the report is due. The controlling sections should also send the reports in a complete shape covering all items of work dealt with in the group on or before 7th.

5.16. While assessing the arrears in terms of mandays brief details of the arrears should be given. Special measures and the time likely

to be taken to liquidate the arrears should be indicated clearly in the material given for incorporation in a quarterly arrear report and also in the quarterly reports submitted to the C.A.G where the arrears have either been grossly underestimated or have not been reported at all, the matter should be investigated and set right.

--(D.O. No.2228-T.A. II/37-67-II, dated 31st August, 1967-- from the Addl. Dy.C.A.G (Hqrs))

5.17. **(a)** The report should be in the form of a descriptive memorandum reviewing very briefly, but critically, the State of Affairs in respect of all the different sections of group of sections in the office. It should be divided into the following main heads:

(1) Administrative Section.

(2) Departmental Audit Sections.

(3) Works Audit Sections.

(4) Miscellaneous (Covering all the remaining sections). In the arrear report a review is made of all the arrears such as those audit work, pursuit of objections/Inspection Reports, Audit Notes, disposal of correspondence or any other miscellaneous items.

--(C.A.G's Ir.No.622, Admn.I/52-51, dated 17th April, 1952)

(b) The arrears in the local audit of the institution receiving grants-in-aid should be included in the report for the last quarter in the following form. For this purpose, cases of the accounts of the recipient bodies the audit of which was not completed by the end of the year following the year in which the grants were sanctioned should be treated as arrears.

Sl. No.	Name of the recipient body or Institution	Year to which the grant relates	Amount of grant	Reasons for not completing the audit
(1)	(2)	(3)	(4)	(5)

--(C.A.G's Lr.No.2105-Admn.II/381-59, dated 1st December, 1959-
- Filed in O.A.D File--2-4/59-60)

(c) *Material relating to Revenue Audit:* The arrears pertaining to Revenue Audit Branch should be indicated in a separate annexure with the usual details besides exhibiting the arrears in the annexure showing details of objection book items over six months and inspection reports for over six months.

--(C.A.G's Lr.No.4694--T.A.II/240-Rev. Audit/69, dated 29th December 1969--File T.M./Rev.22-1/67-70)

(d) *Inspection Scheduled but not carried out:*

Arrears on account of inspections programmed but not completed should be shown separately in an annexure to the report on the state of work for the quarter ending March each year indicating the reasons therefor. The position in this regard should be compared with that shown in the report for the quarter ending March of the previous year and the increase or decrease in arrears during the year worked out.

--(C.A.G's Lr.No.817--T.A.Admn.II/286-62, dated 20th May, 1964--T.M. File Rev.I/15-128/63-68)

(e) *Assessment of arrears in respect of correspondence:*

The number of letters etc., outstanding for more than one month and three months should be separately exhibited in the report. In the case of references more than one month old, no details need be given but in respect of letters more, than three months old, brief particulars and reasons for delay in each case should be indicated.

--(C.A.G's Lr.No.222. Admn.I/202-55. III, dt.4-2-1956 File T.M.I. Rev.I/15-128-63-68)

The arrears report should be sent to C.A.G by Registered post, on the due dates.

***Assistant Audit Officer's/Section Officer's/Sr.Auditor's/
Auditor's Note book:***

5.18. (a) Each Auditor and A.A.O/S.O should maintain a record in Form No.1 of the points he has to watch but which are not required to be noted in any one of the prescribed registers. This

record should be handed over to the successors whenever there is a change in incumbency.

(Auditor General's Lr.No.53. Admn.I/154-34, dt.24-1-35)

(b) The record should be maintained in two parts Part-I and Part-II. Part-I should include orders of general nature which may or may not be manualised in due course. Part-II should include:

(i) Special orders relating to the particular seat and

(ii) Orders relating to periodical or occasional adjustments and other items which are not watched through any other registers like Calendar of Returns.

Duties of clerk in the section:

5.19. The duties of a Clerk who is entrusted with the purporting etc., work, are as follows:

(i) to enter in the purport register (Form 318-A) all the letters received in the section and to copy objection memoranda and write up despatch registers under the supervision of the Auditors.

(ii) To transfer papers to other sections;

(iii) to arrange the letters in the respective files and see that they have been properly filed by the Group-D. He should also see that the papers contain the file orders of the A.A.O/S.O before they are filed;

(iv) to case letters according to instructions;

(v) to put up references on requisition slips in Form S.Y. 301 and to see to the return of documents to the record room within ten days of receipt;

(vi) to make out indents for stationery for signature of the Section Officer and to distribute the stationery when received; and

(vii) to do any other work which the Section Officer and Auditors of the section may with the approval of the Gazetted Officer assign to him or which is indicated in other portions of this Manual as requiring to be done by the Clerk.

N.B: As far as possible Clerks should not be used as messengers or on such menial duties as are expected to be done by Group-D servants.

Strict observance of procedure prescribed in office manuals:

5.20. Assistant Audit Officers/Section Officers should see that the procedure followed in their Departments is that prescribed in various Codes and Manuals and that no departure is made without special orders.

Old practice and procedure

5.21. It must be clearly understood that “Convention” or “Old practice” is no authority for a departure from the instructions contained in the various manuals. If any such departure comes to the notice of the Sr.Auditors/Auditors/Clerk, he shall bring it to the notice of the A.A.O/S.O who will report it to the Gazetted Officer-in-charge with reasoned recommendations to amend the instructions in the manuals so as to conform to the practice or for the immediate discontinuance of such unauthorised practice with strict instructions to follow the procedure laid down in the Manuals.

Supply of officials copies etc.

5.22. No copy of any official document or record in the office should be supplied to any one working in the office without permission of the Accountant General. Requests for such copies should state clearly the purpose for which they are required.

Supply of information to members of Parliament/Legislature:

5.23. (a) It is not correct to furnish separately any information relating to the results of audit to a member of the State Legislature or Parliament. The member of Parliament/Member of Legislature Assembly concerned will have to be informed in such cases that the Accountant General is not at liberty to discuss audit arrangements and that such enquiries should be properly addressed to Comptroller and Auditor General’s Office and as such the enquiry is being referred to C&Ar.G., on receipt of reply from whom a final answer would be given. The case should then be referred to C.A.G with full facts.

Issue of correction by personal letter to editor of news papers:

5.24. When Heads of Departments or attached offices on seeing articles containing incorrect or unfair account of their activities published in the press, desire to take up matters with the press, they should not do so direct with the editors of the new papers. The principal information officer should be consulted in such cases. So far as this office is concerned, this consultation should be made only through the C.A.G.

--(G.I. Home Dept. Memo. No.39;2;41 Political (1), dated 5th April, 1941 forwarded in Endt. No.683.. N.G.E:119-41 dt.29th April, 1941 and Auditor, General's Lr.No.1184 N.G.E 119-41, dt.1st August 1941).

Translation of Documents:

5.25. The following procedure should be observed when it is desired by the Accountant General to have papers translated by the Translators to Government:

(i) Requisitions should be sent to Govt. in the law (Legislative) Department and not direct to the senior Translator. When it is desired that documents and papers in English should be translated, the modern Indian Languages into which the papers should be translated should be specified.

(ii) Applications for the translation of papers into more than one modern Indian Language should be accompanied by a sufficient number of spare copies for the use of the translators in the language concerned.

Service Associations:

5.26. Rules regarding recognition of service associations by Government are incorporated in an appendix to the Manual of the Establishment Section.

5.27. Reasonable representations duly supported by the resolutions adopted by the Associations or their working committees on matters of general common interest to their members sent through proper channel are considered if the associations are duly recognised.

5.28. Telegraphic representations on urgent and important matters can be sent by the Associations but only after getting their contents approved by the Head of the office concerned.

5.29. Resolutions/representations meant for authorities higher than the head of the office concerned shall be withheld by the Head of the office, if the resolutions/representations;

(i) contain disrespectful or improper language; or

(ii) relate to matters of local interest on which the Head of the office can himself take a decision; or

(iii) merely repeat old demands or grievances rejected earlier or not accepted in the past or on which definite policy decisions exist or which do not contain any fresh point on any demand already considered and rejected and which do not warrant reconsideration of the opinion of the Head of the office. The contents of such resolutions/representation will, however, be reported to C.A.G once in a quarter.

((Para 10.14 of M.S.O) Admn. Vol.I)

Production of official documents in a court of law:

5.30. (a) Instructions on the subject are contained in paragraph 2.41 of M.S.O (Admn.) Vol.I.

(b) Accountants General (A&E) being custodian of vouchers, will be responsible for the safe custody of all vouchers relating to misappropriation, losses, embezzlements etc.

As regards handing over such vouchers records to investigating officers and/on production of these vouchers/records in a court of law the Accountants General (A&E) may produce them on receipt of valid requisitions/summons from the investigating officers/courts in accordance with the instructions on the subject. The cases where such requisitions/summons are received by the Accountant General (Audit) they may inform the concerned authority that as the concerned vouchers are in the custody of A.G (A&E) the requisition/summons may be addressed to A.G (A&E).

In cases where such vouchers are impounded by the court and in other cases where the investigating officers insist on taking

over the original vouchers the prescribed procedure may be followed and the A.G(A&E) may consult A.G (Audit) before deciding whether or not the original vouchers be handed over to the investigating officers or privilege claimed.

(Circular No.17-Audit-II/54-86/No.913-Audit-II/54 dt.10-6-1986 issued in CASS(CD)II/16-40(a)/145/86-87 office order No.17 dated 21-8-1986)

Action in connection with suits in courts :

5.31.The C.A.G by a document of power of Attorney has authorised.

- (i) The Accountant General;
- (ii) the Sr.Dy.Accountant -General;
- (iii) Dy. Accountant-General;

to do or execute all or any of the following acts or things in connection with suits in any Court of Civil jurisdiction by or against C.A.G in his name or on his behalf.

(1) to engage or appoint any legal practitioner to conduct the case;

(2) To sign, verify and file a written statement;

(3) to make and present to the court an application in connection with any proceedings in the suit;

(4) To produce or summon or receive back documentary evidence;

(5) To make and file compromise or a confession of judgement and to refer the case to Arbitration;

(6) To deposit and withdraw any money for the purpose of any proceeding;

(7) To file an application for exemption of a decree or order and to certify payment to the court;

(8) to receive any money due to C.A.G under such decree or order and to certify payment to the Court;

(9) To apply for inspection and inspect documents and records;

(10) To obtain copies of documents and papers; and

(11) generally to do all other lawful acts necessary for the conduct of the case.

(C.A.G's Endt. No.2386/N.G.E.II; 74-73, dt.5-11-1973 recd. with Ministry of Law S.R.O. 351 dt.25-1-1958 as last amended in Ministry of Law Notification No.F.16(1)70-J.dt.4-12-1970 received in C.A.G's Endt.No.2520 N.G.E.III:110-70 dt.6-12-1970. P.1 and 23 File E.B.I:Misc:8-12:K.W.71-74.Vol.I)

5.32. Procedure for obtaining legal advice and arrangement for the defence and prosecution of suits have been dealt with in para 2.36 of M.S.O (Admn.) Vol.I.

5.33. The Standing counsel will be incharge of the entire Civil litigation work of Andhra Pradesh. He may be required to advise in matters incidental to such litigation work or appear in Subordinate Courts in Hyderabad in important cases.

--(P.270..File 8-12:67-70)

5.34. (i) The procedure in para 2.36 of M.S.O (Admn.) Vol.I should be followed when A.G considers it necessary to have a legal opinion on a case arising in the office but concerning State Finances.

(ii) Instances have come to notice where cases have been filed by employees of the State Government against orders of State Government where Accountants General have also been made respondents. These cases being essentially directed against State Governments have to be defended by their counsels. Engaging counsels on behalf of Central Government by A.G is not really necessary and may even lead to some conflict of opinion between 2 counsels. Further all counter affidavits drafted in consultation with Central Government counsels have to be vetted independently by the Ministry of Law. Therefore, where a suit is primarily against State Government orders no separate counsel should be engaged by the A.G. Where a joint Counter-Affidavit is prepared and where references to Central Government Rules and orders which are relevant to the cases have been made, this should be referred to C.A.G's office in the first instance.

--(C.A.G's Lr.No.2284-NGE.III/108-66/II Dt.14-11-1968)

5.35. There have been a number of cases in which the writ of summons issued by a Court has been received by a Department of the Union Government and a letter of acknowledgement of service has been sent to the Court as a matter of routine before the officer concerned with the defence of the suit has had time to contact and instruct the Govt. Pleader or the Union Government Solicitor. The result has been that these cases are placed on the undefended list (the letter of acknowledgement given by Government being relied upon as proof of service). Such a difficulty can be obviated, if on receipt of summons which is usually accompanied by a copy of the plaint, the department without delay makes copies of the summons and the plaint and passes them on to the officer dealing with the matter out of which the suit arises and then instead of sending a letter of acknowledgement to the Court send the original to the Govt. Pleader of the court issuing the summons with instructions to acknowledge service of the summons in due course under the provisions of Order 27 Rule 3 of the Code of Civil Procedure and to defend the suit on instructions from the officer mentioned above and to take time under the provisions of order 27 Rule 5 till instructions are received.

--(G.I. Legislative Deptt. O.M. No.F.126.46.E. dated 19th June 1946 received with the Auditor General's Endt. No.795.. Admn.212-46 dt.14-8-1946)

Authority for signing of contracts, assurances of property etc.

5.36. The following are the authorities competent to sign Contracts, instruments etc.

- | | | |
|----|---|---|
| 1) | Security Bonds or Mortgage Deeds given as security in connection with the employment of Treasurers, cashier clearly charged with disbursement of money in the custody and handling of securities. | By Heads of Office i.e., DAG/ Sr.DAG(Admn.) |
|----|---|---|

- | | |
|---|--|
| <p>2) (a) All contracts and other instruments relating to the purchase, hire or conveyance of materials, office furniture and other equipment.</p> <p>(b) Lease or agreements for the hire of buildings for office or residential purposes of the Department; and</p> <p>(c) all instruments relating to disposal of waste paper.</p> | <p>By the Head of the office i.e.,
DAG/Sr.DAG(Admn.)</p> |
| <p>3) Contracts, agreement and other instruments relating to advances for purchasing Motor cars, Motor cycles or houses or for building houses sanctioned by any other authority in I.A&A.D.</p> | <p>By authority sanctioning the advance.</p> |
| <p>4) Contracts and other instruments in respect of accommodation provided in public or rented buildings (i) for the protection of conveyances belonging to the staff working in such buildings; and (ii) for co-operative stores/societies Banks/canteens etc. run by employees associations/Societies.</p> | <p>By the authority administratively controlling the employees for whom the stores etc., cater i.e.,
DAG/Sr.DAG(Admn.)</p> |

(C.A.G's Lr.No.3073..T.A.I:628-64,dt.5-11-1964 and G.O.I.M.O.L Notification No.F.44(7):57-J received in C.A.G's Endt. No.986.. Admn.I 1289-57 dt.29-4-1949 File C:12-16:64-65)

Training of probationers of I.A& A.S

5.37. The detailed rules of the training of probationers of the Indian Audit and Accounts Service are contained in paragraphs 3.2 to 3.14 of M.S.O (Admn.) Vol.I.

Anonymous and pseudonymous letters:

5.38. No notice will be taken of any anonymous/pseudonymous letters. If any member of the office has got a genuine grievance, complaint or suggestion to make, it should come in proper form through the usual and proper channel.

Responsibilities on taking over and making over charge:

5.39. Whenever there is a change in the Gazetted Officers or the A.A.Os/S.Os within the office itself or outside on transfer the

outgoing officer or Assistant Audit Officer/Section Officer should hand over to his successor all keys, valuables, character rolls and other confidential documents. The relieved Officer/A.A.O/S.O should also prepare a report on the state of affairs in the sections/sections under his charge on the following lines, and submit the same to the Dy.A.G/Branch Officer concerned for information.

Charge report of Audit Officers:

5.40. Wherever there is a change of Audit Officer, a handing over report should be prepared by the relieved A.O in the form in Annexure-II of this chapter.

Charge reports of Assistant Audit Officers/Section Officers:

5.41. Every Assistant Audit Officer/Section Officer on his being transferred or his proceeding on leave with substitute, or proceeding on deputation or otherwise relinquishing charge of his post should prepare a handing over report in the form in Annexure-III of this chapter. Annexure-IV of this chapter furnished a list of items to be mentioned in Sl.No.6. "Extent of Arrears of the handing over report of A.A.O/S.O.

Handing over reports of Senior Auditors/Auditors/Clerks:

5.42. Every Senior Auditor, Auditor or Clerk when making over charge of his duties to another official, a handing over report in the form given in Annexure V of this chapter, has to be furnished.

5.43. A register of duty lists in the form given below should be maintained in all sections as a continuous record indicating the work allotted to each Auditor and the periods for which each person held charge of a particular unit, changes of duties of personnel will be entered therein from time to time. The duties entrusted to each Auditor should be shown in sufficient detail. The initials and signature of all the persons should be obtained therein. The register should be submitted to the Branch Officer on the 5th of every month and extracts from this register for the previous month should be sent to Admn. by the 10th of every month.

Register of Duty List

Name of the section and the Nature of work attached

Name of A.A.O/S.O/Sr.Ar./Ar./Clerk.

S.No. Name Duties From To signature Initials.

Duty lists of each section should be got approved by the Group Officers concerned.

-(CAG. Confdl. Lr.No.1701-TA.I/257-70, dated.18-9-1970)

Inspection of Audit Offices by the Directors of Inspections:

5.44. The procedure in connection with the inspection of Audit Office and the instructions for the preparation and disposal of inspection reports are contained in para 1.17 of M.S.O.(Admn.) Vol.I.

Encashment of bills of the staff attached to the Director of Inspection:

5.45. DELETED. (As per Rules 241 and 242 of C.T.R.)

Dictionary of references:

5.46. The Dictionary of references is an index of cases subordinate to files in which important orders or decision arrived at in this office or received from outside authorities are filed. The dictionary will be maintained by all control sections. The references will be arranged alphabetically under the appropriate catch words, a sufficient number of pages being allotted for the alphabet A, a certain number of pages will be allotted for "Ab" some for "Ac" and so on, sufficient pages being left for each of these groups to record references to all decisions likely to be ensured in future. Decisions will be entered under one or more catchwords for the sake of facility in tracing them.

5.47. It is very desirable that the catchwords used must be those under which one would naturally look for a ruling on the subject in question, for example, decision relating to the classification of

Government servants for purposes of T.A., would be recorded in the register both under the letter 'C' for classification under 'T' for T.A. It will be recorded under "Ct" and "Tc" indicating classification for travelling allowances and travelling allowance classification. The subject must be brief and clearly stated and should not reproduce the ruling or decision in full, as the Dictionary is one of reference and not rulings.

Register of dictionary of references:

5.48. It is the duty of each A.A.O/S.O to maintain register in S.Y. Form No.256, which contains the following columns:-

- (1) Catchword;
- (2) Subject;
- (3) Authority; and
- (4) Reference

5.49. All important orders, rulings or decisions, specially those that are likely to be of general interest should be recorded in the register. Gazetted Officers are also recommended to ensure that this is invariably done when such papers come before them as soon as the case is closed. It is the duty of the A.A.O/S.O concerned to see that such entries are written up in the register and approved by the Gazetted Officer-in-Charge.

5.50. No important ruling or decision should be omitted from the Dictionary of references on the ground that it will ultimately find a place in one or other of the manuals, as a reference to the relevant case quoted in the Dictionary of references may often throw light on an otherwise obscure correction to a code or Body of rules, etc., nor is it desirable as a rule, that a ruling or decision given by a Gazetted Officer-in-Charge of the section should be recorded in the Dictionary of references until it has been approved by the Accountant General or the Sr.Dy.A.G., concerned, who will take the orders of the Accountant General, if necessary.

Register of delegations:

5.51. In order to ensure that audit is effectively conducted with reference to the orders of temporary nature delegating powers to subordinate authorities, all audit sections should maintain a

“Register of Delegation” wherein all orders relating to delegation of power should be noted.

The register should be kept in the following five parts:-

- Part I .. Delegations under Fundamental Rules.
- Part II .. Delegations under A.P.T.A. Rules.
- Part III .. Delegations under Treasury Rules.
- Part IV .. Delegations under Financial Rules.
- Part V .. Miscellaneous delegations.

In each part, the orders should be noted under the following columns:-

Sl. No.	Reference No. and date of the orders of competent authority	Extracts of order	Remarks
(1)	(2)	(3)	(4)

The register should also be submitted to the Branch Officer on the 5th of every month to ensure that it is maintained up-to-date.

(T.M.O.O. No.20 dt.13-4-1955 File No.15-8-55-56/13)

Register of points for investigation during local audit:

5.52. (a) In order to ensure that all important and special points which might deserve personal examination by the Inspecting Officer during his inspection are not lost sight of every section should maintain a register in the form appended and enter therein all such items.

Sl. No.	Name of the office to which the point relates	Month of A/c Vr.No.	Brief summary of the point for Spl. investigation	Ref. to No. & dt. of letter addressed to Dept'l authorities etc.
(1)	(2)	(3)	(4)	(5)

Ref. to No. & dt. on which the point was communicated to C.A.D	List of remarks	Remarks
(6)	(7)	(8)

The register should be submitted to the Branch Officer on the 5th of every month.

(b) When Tour programmes are received in the section the register should be scrutinised and the points, if any, communicated to the concerned Headquarters section immediately. The section concerned should watch for the report of the remarks of the investigating officer and take further action, if any, and this fact should be recorded in the relevant column of the register and the item then cleared.

Particulars to inspecting headquarters section:

5.53. To facilitate the framing of tour programme by the concerned Headquarters section and to ensure that all the offices are covered during inspection the requisite particulars regarding the continuance of the existing offices, creation of new offices, changes in location, etc., have to be furnished to such Headquarters section, by about the second week of November each year.

Statistics to serve as a fair index of the volume of work done in audit office:

5.54. The information regarding the statistics to serve as fair index of the volume of work done in each of the Audit Offices should be furnished to the C.A.G in the form given below by the 1st October every year. To enable the control section to compile the information, the various sections in the office should furnish data to IAU-CA-CD by July.

--(C.A.G's Lr.No.B7:B.R.S. 6-61, dt.8-2-1951)

Endorsement of cheques:

5.55. The endorsement made on cheques or drafts received in the office should contain no reference to the head of account to which the amount should be credited. Any details regarding the heads in the Government account to which the amount is to be credited should be given in the forwarding memo of instructions to the State Bank of Hyderabad. If the cheque or draft is payable at the Bank, the endorsement should be "Received payment by transfer credit to the account of the Union Government/the Government of Andhra Pradesh" according as the credit is adjustable in the Central or State Section of this office, cheques payable at any other bank should be endorsed "Pay to the State Bank of Hyderabad for credit to the account of the Union Government/the Government of Andhra Pradesh" as the case may be, while drafts on any such bank should be receipted as follows:-

"Received payment by transfer credit to the Union Government/ the Government of Andhra Pradesh at the State Bank of Hyderabad.

NOTE: All cheques received in the office should be crossed by the office, if they are not already crossed by the drawer.

ANNEXURE-I
(Vide para 5.14)

Standards for assessing Arrears both Internal and External

T.A.D	Item of work	Standard	Authority
(1)	(2)	(3)	(4)
Internal Arrears			
1.	Common Registers in the section	15 minutes per Register subject to a maximum of 10 hours per month per section.	CAG Lr.234/Admn.I/ 231-62 dt.6th September 1962.
2.	Six Monthly Registers	2 hours per unit	Ad hoc
3.	Audit	2 mandays per unit per month	
4.	Correspondence.	1 Manday for every letter outstanding over three months old as on 22nd of the Month of report.	DAG Co-ordination letter No. Nil dated 31.8.98
5.	Objection Book	One hour per unit	
6.	Six monthly Registers	- do -	
7.	Unit Register like Half-Margin, Despatch etc.	Half an hour per unit per Register	

External Arrears:

1. The following standards are prescribed by C.A.G for computing external arrears in respect of objection Book items for more than 6 months. The section should collect the particulars of items outstanding under different categories at the time of closing the six months register and assess the external arrears in terms of Mandays on the basis for inclusion in the monthly reports.

Nature of Item	Basis for computing Arrears
(a) For other reasons	5 Mts. per item.
(b) Service payments for recovery	5 Mts. per item

--(O.O. ITA/I, dated 3rd April 1961)

**STANDARDS FOR ASSESSING ARREARS BOTH-
INTERNAL AND EXTERNAL**

W.A.D	Item of work	Standard	Authority
(1)	(2)	(3)	(4)
Internal Arrears:			
1.	Arrears in audit	360 minutes per division	CAG circular No.33/TA-I/1984 dt.20-10-1084
	(i) Detailed audit of schedules and schedule dockets.		
	(ii) Vouchers selected for audit.		
	(a) Running Account Bills including first and Final bills not involving check with contract agreements.	15 Mts. per voucher.	-do-
	(b) Running Account Bills including F&F Bills involving check with contract agreements	45 Mts. per voucher	CAG. 2029 TA II/295-65 dt.14th September 1965
	(c) Other vouchers (including TEs. and all types of vouchers other than contracts and supplies, RA and F&F Bills...	7 Mts. per voucher	-do-

(1)	(2)	(3)	(4)
	(iii) Voucher not selected for audit.		
	Other vouchers (includes TEs. and all types of vouchers other than contractors and supplies R.A and F&F Bills	4 Mts. per voucher	-do-
	(iv) Agreements	1 hour per agreement	-do-
	(v) Completion Reports	15 Mts. each	-do-
	(vi) Land Award Statements	15 Mts. each (includes time for maintenance of Register)	-do-
2.	Issue of Inspection Reports	12 Man hours for each report	-do-
	--(O.O/ITA/5-20/67-68/1, dated 20th October, 1969) (adhoc)		
External Arrears;			
1.	Audit Notes	1 Hour per original Audit note and 1/2 hour per Rejoinder	CAG Sn.No.92 1-TA-Admn II-455-68 dt.28th April 1969
2.	Test Audit Notes --O.O.ITA/5-20/67-68/35, dated 3rd July,1969)	Need not be assessed	-do-
Objections Book Items:			
	(a) For want of administrative approval.	3 Mts per item	CAG Lr.No.53-Admn.I/55-58 dt.7th January, 1959
	(b) For want of technical sanction.		
	(c) For want of administrative approval		
3.	Inspection Reports	12 Mts. per each paragraph or sub-paragraphs	P.119 File 15-128.6368 of TM Section

(1)	(2)	(3)	(4)
STANDARDS FOR ASSESSING ARREARS BOTH INTERNAL AND EXTERNAL			
REVENUE			
AUDIT			
	Arrears in correspondence	1 Manday for every 15 letters outstanding over one month old as on 22nd of the Month of report.	O.O.ITA/dt.3rd April, 1961
	--(O.O.ITA/5-20/67-68, 35, dated 3rd July, 1969)		
External			
Arrears:			
Local Audit			
Reports for which replies are due over 6 months			
Money value of objections outstanding for over 6 months.			
	(a) Under assessment and over assessment cases.	30 Mts. for income tax cases. 20 Mts. for customs and Central excise and Sales Tax cases.	CAG Lr.No.16-(27) of 1968 No.3409 Rev.A.616-17 dated 31st July, 1968.
	(b) Defective procedure etc.	15 Mts for Income Tax, Customs, Central Excise and Sales Tax cases.	
	(c) In respect of cases of the nature referred to in (a) and (b) above relating to other Revenues the audit of which has been specially entrusted to Revenue Audit.	12 Mts for each para	
	--(O.O.ITA/5-20/67-68/1, dated 20th October, 1969)		

(1)	(2)	(3)	(4)
STANDARDS FOR ASSESSING ARREARS BOTH INTERNAL AND EXTERNAL:			
INSPECTION CIVIL:			
Internal arrears:			
1.	Correspondence	1 Manday for every 15 letters pending over one month.	As laid down for TAD and WAD
2.	Objection Books	1 Hour per unit	As laid down for TAD and WAD
3.	Material for appropriation and Finance A/cs.	2 Mandays per unit	
4.	Despatch Register	1/2 hour per unit	
5.	Misc. Unit Register	-do-	
	--(O.O.ITA/5-2067-68/35,dt.3rd July, 1969)		
External			
1.	Objection outstanding for more than 6 months.	5 Mts. per item.	As laid down for TAD
2.	Inspection Reports	12 Mts. for each para or sub-para	As laid down for WAD
3.	Proforma Accounts	4 Mandays for each Accounts	
	--(O.O. ITA/5-20/67-68/35, dated 3rd July, 1969)		

ANNEXURE - II
(Vide para 5.40)

**HANDING OVER REPORT OF AUDIT OFFICERS/SENIOR
AUDIT OFFICERS**

(To be prepared in triplicate)

(Separate reports are to be prepared in respect of Sections under the control of different Group Officers)

Date of Handing over -----

1. (a) Name of Audit Officer:-

Relieved Officer :

Relieving Officer:

(b) Event necessitating the handing over :

(Please also give reference to the relevant O.O. Ordering the transfer/ retirement etc.)

2. Group charge and the Sections of the Branch to which the handing over report pertains. (ii) Period during which the relieved Officer held charge of the Branch.
3. Brief narration of the work attended to by the Sections:
4. Staffing:-

Sections	Sanctioned Strength			Men of position			Vacancies		
	AAO/ SO	Ar	Clerk	AAO/ SO	Ar	Clerk	AAO / SO	Ar	Clerk

1.

2.

3.

4.

5.

Remarks

(Date from which vacant may be indicted here)

5. Extent of arrears in important areas and steps being taken to pull up work.

(a) At the Branch Officer's Level:

Section

Extent

At the time of taking of charge
 At the time of handing over charge.
 Reasons for increase with action taken and for suggestions for overtaking the arrears.

- i) Current Reviews:
- ii) Other items :

5. (b) In the Section (important items as per the Calendar/Monthly report may be indicated here:

Subject

Section

Extent of arrears

At the time of taking charge	At the time of handing over charge	Reasons for increase with action taken and/or suggestions for overtaking the arrears
------------------------------	------------------------------------	--

- 6. Important Letters/cases pending (Section-wise) pending court cases should be specifically mentioned indicating the state/action to be taken.
- 7. Details of Confidential papers/cases etc., handed over. (In the case of Administration Branch, the Index Register of C.R Files should be signed by the Relieved and the Relieving Officers in token of their handing over/taking over)
- 8. Other items such as books, valuables etc., handed over:-
 - i) a) C.A.G's Secret Memo. of Instructions regarding extent of audit and review. (Accession No.)
 - b) Local Secret Memo. (Accession No.)
 - ii) a) M.S.O. (Technical) Vol.I & II (Accession Nos.)
 - b) Manual of Inspection Civil (Accession No.)
 - iii) Other Books/Pamphlets.
 - iv) Valuables (Please list them out here).
 - v) Desk Calendar.
 - vi) Thermos Flask, Cups and Saucers (Sets).
 - vii) Pens and Pen holder.

- viii) Table Glass.
- ix) Brief Case.
- x) Hard board writing pad Code No.-----
- xi) Towels.
- xii) Soap Boxes.
(with certificate of verification duly attested)

9. Special Remarks:

- i) A summing up to be given regarding the state of work: in each section.
Important letters pending disposal/ITA paras pending Areas of Weakness/other important cases/issues which need attention.
Important periodical adjustments to be carried out:
Sanctions with long periods of currency.
Cases for investigation by I.T.A/Controlling Sn.:
Stage of physical verification of nominations,
Insurance Policies in Funds Sections:
Personal matters :
Other miscellaneous matters such as need for reassessing strength of the section shortage of forms etc. :
- ii) Where any specific action has been taken to improve the quality of work or clear arrears of instructions or suggestions given to dispose of the pending paras in Director of Inspection/ITA Reports etc., these have to be detailed with reference to orders, file Nos. etc.
- iii) An indication to the effect that the confidential reports of the staff in the sections under the relieved officers charge have been written up to the date of relief should be given if the relieved Officer has held the charge for more than 3 months:
- iv) If the work/conduct of any of the officials in the Branch is to be watched a confidential note may be given separately to the relieving officer.

HANDED OVER	Signature: Name : (in block letters) Date:	TAKEN OVER	Signature: Name: (in block letters) Date:
	Relieving Officer		Group Officer

(One copy of the Report after seen by the Group Officer is to be sent to the controlling section for file together with remarks, if any, of the Group Officer)

ANNEXURE - III**(Vide para 5.41)****HANDING OVER REPORT OF ASSISTANT AUDIT OFFICER/SECTION OFFICER/SUPERVISORS (To be prepared in triplicate)**Event necessitating the handing over.
(No. & Date of O.O ordering the transfer)DATE OF HANDING
OVERName of the
Relieving Officer

1. SECTION:
2. (a) Name of the Relieved Officer:
(b) Period of stay of the relieved officer in the section _____ :

3. Brief narration of the work in the Section:

4. **Staffing:**

	Auditors	Clerks	Group 'D'
Sanctioned:			
In position:			
Vacancies:			
(Please. indicate the date from which vacant:			

5. **Control Records:**

	Due to be closed to end of	Closed to end of	Remarks
(i) Calendar of Returns :			
(ii) Monthly Report (Green Book)			
(iii) Purport registers (Unit wise)			

6. Extent of arrears:

a) At the S.Os/AAOs level:	Document	Extent of arrears		
		At the time of taking charge	At the time of handing over charge	Reasons for increase with action taken and/or suggestions for overtaking the arrears.
(i) Current Review				
(ii) Reviews marked by controlling sections				
(iii) Other items, if any, (Items mentioned in Annexure to O.O.No. Dt. relevant to the Group, pending at S.Os/AAOs level may be indicated here)				
b) Other arrears, if any, in the section: (In this column arrears in respect of items listed in Annexure to O.O.No. Date: may be highlighted. Besides, the latest position in respect of arrears mentioned in the last submission of control records such as Monthly report, Calendar of Returns etc., may also be given briefly)				

7. Correspondence: (Letters over one month old)

<u>Unit: 1</u>	<u>Diary No. & Date</u>	<u>Subject</u>	<u>Remarks & Latest stage</u>
----------------	-----------------------------	----------------	-----------------------------------

(Extent of arrears in diarising of letters may also be indicated)

8. Important cases pending final action:

(As per the Regr of pending cases etc.) specific mention may be made of court cases on which action is pending)

<u>Unit</u>	<u>subject</u>	<u>File No.</u>	<u>Latest position</u>
-------------	----------------	-----------------	------------------------

9. Arrears in the transmission of files/vouchers to old records:

<u>Unit</u>	<u>Nature of records (Vrs./ Others)</u>	<u>Due to be handed over to end of</u>	<u>Actually handed over to end of</u>	<u>Remarks</u>
-------------	---	--	---------------------------------------	----------------

10. Periodical adjustments to be carried out, if any:

11. Records, books and other items handed over:

- i) Books (as per the Regr. of Books)
- ii) (C.A.G's) secret Memo. of Instructions reg.
 - (a) Extent of audit (Accession No.....)
 - (b) Local Secret Memo of Instructions (Accession No.....)
- iii) (a) M.S.O. Tech. Vol.I (Accession No.....)
 - (b) M.S.O. Tech. Vol.II (Accession No.....)
- iv) Departmental Security Instructions (Accession No.....)
- v) Confidential files (to be listed out).
- vi) Monthly Report (Green Book)
- vii) Calendar of Returns.
- viii) Duty list Register.
- ix) Attendance Register.
- x) Register of impounded vouchers/documents.
- xi) S.O's Note Book.
- xii) Keys (Nos.....)
- xiii) Cycle/Machines.
- xiv) Valuables (to be listed).
- xv) Desk Calendar.
- xvi) Pens and Pen holder.
- xvii) Table glass.
- xviii) Hard board writing pad.
- xix) List of furniture (with certificate of verification duly attested)

12. Any other item requiring special mention:

(Sections with long period of currency, cases for investigation by ITA/Controlling Sections, Loss of pre-audit bills, heavy pendency in particular units action taken on missing books, files, key machines need for reassessing the strength of the section, shortage of forms position regarding writing up of CRS of staff etc. may be indicated here).

13. Measures taken to pull up arrears:-

14. **State whether the books taken from the Library for reference were returned:**
(Vide Note below para 4.3 of M.G.P)

Handed over:

Taken over:

Signature of Relieved SO/AAO/Supervisor

Signature of Relieving
SO/AAO/Supervisor

Submitted to B.O/Group Officer together with Monthly Report and
Calendar of Returns for information.

Remarks of B.O:-

Remarks of Group Officer:-

(Copy to be forwarded to the controlling section together with extracts of
remarks of B.O and Group Officer).

ANNEXURE - IV

(Para 5.41)

Items of to be mentioned in Sl.No.6 “Extent of Arrears” of the Handing Over Report of Section Officers/AAOs/Supervisors

From among the items mentioned below those pending with the AAO/S.O should be indicated in “6(a) at S.Os level” and those pending with Auditors/Clerks in “6(b) other arrears, if any, in the section”.

1. **T.A.D. & G.A.D - DA/GA Sections:**
 - i) Audit and Review including post review by ITA.
 - ii) Issue of Objection Statements.
 - iii) Pending Pay Fixation Cases.
2. **WAD - Works Audit Sections:**
 - i) Audit and Review of divisional accounts including post reviews by ITA and another S.O in WAD.
 - ii) Issue of objection statements.
 - iii) Position regarding settlement of paras in Inspection Reports already issued.
3. **FAD - Forest Audit Sections :**
 - i) Audit and review of divisional accounts including post review by I.T.A.
 - ii) Issue of Objection Statements.
 - iii) Checking of pay fixation cases.
 - iv) Final posting of Forest Divisional Accounts.
4. **Administration:-** (Administration, Bills, Welfare, O.E and Training Branches)
 - i) Budget estimates and staff proposals.
 - ii) Promotions and confirmation.
 - iii) Postings and transfers.
 - iv) Deputation cases to be finalised.
 - v) Position regarding disposal of applications for sanction of advances, OTA, Honorarium etc.
 - vi) Disposal of disciplinary cases.
 - vii) Writing up of annual confidential reports.
 - viii) Preparation of bills (regular and supplementary).
 - ix) Posting of Leave Accounts.
 - x) Opening of service books and annual verification of services.
 - xi) Obtaining nominations from staff for DCRG, Insurance etc.
 - xii) Matters connected with staff colony and other welfare activities.
 - xiii) Training Programmes.
 - xiv) Hindi Teaching Scheme.

5. **Controlling Sections:**

- i) Pending Reviews.
- ii) Pending reports to Hqrs. office, Govt. etc.
- iii) Revision of Codes & Manuals, issue of correction slips etc.

NOTE: The list given above is only illustrative and not exhaustive. All significant items of arrears in the section or with the S.O. (though not mentioned in this list) should be specifically mentioned in the handing over report.

ANNEXURE - V
(Para 5.42)
HANDING OVER REPORT OF SR. AUDITOR/AUDITOR
 (to be prepared in duplicate)

- | | | | | |
|----|--|----------------------------|--|-----------------------|
| 1. | Section | | | |
| 2. | Name of the Relieved Sr.Auditor/ Auditor | | Event necessitating the handing over No. & date of O.O | Date of handing over. |
| 3. | Brief narration of work in the Audit: | | | |
| 4. | <u>State of work in the Unit:</u> | | | |
| | (a) Audit/compilation Due to be completed to end of | completed to end of | Month upto which Audit certificate is given | Remarks |
| | (b) Register>Returns etc., maintained in the unit (list out all the Registers>Returns) | | | |
| | Name of the Register | Due to be closed to end of | Closed to end of | Remarks |
| | (1) Purport Register | | | |
| | (2) Despatch Register | | | |
| | (3) Other Registers | | | |
| | (c) Correspondence: | | | |

6.	<u>Reply to Review Remarks by</u>	<u>No. of paras/items</u>	<u>Reply due on</u>	<u>Reply furnished</u>	<u>Remarks</u>
	i) I.T.A				
	ii) Current Review by A.A.O/S.O				
	iii) Post Review by I.T.A				
	iv) Post Review by other S.Os				
7.	<u>Filing</u>				
	(a) Correspondence:	Completed to end of given to Clerks for stitching			
	(b) Vouchers:	Actually given for stitching Received after attaching Content slips written up			
8.	<u>Records due to returned O.Rs</u>				
	<u>Nature of Records</u>	<u>Date on which obtained</u>	<u>Reasons for non-return</u>		
9.	Important cases (including confidential ones) pending final action (all items pertaining to the unit in the Sectional Register of pending cases to be included here)				

- | <u>Subject</u> | <u>Case No.</u> | <u>Latest Position</u> |
|---|-------------------------------|---|
| 10. Important adjustments to be carried out, if any: | | |
| 11. The following records are handed over (to be listed in detail) | | |
| i) Confidential Cases | | |
| ii) Registers | | |
| iii) Letters mentioned in Sl.No.4 (e) (i) | | |
| iv) Valuables | | |
| v) Books, ready reckoners etc., in custody | | |
| vi) Pension cases | | |
| vii) P.F. Ledger cards | | |
| viii) P.F. Final withdrawal cases | | |
| ix) Draft Inspection Reports | | |
| x) Others | | |
| 12. Keys of Table steel/wooden cup board etc., handed over: | | |
| Table | Sl.No. | |
| Cup Board | -do- | |
| Almirah | -do- | |
| 13. Any other item requiring special mention:
(Reconciliation) despatch of documents to field parties,
compilation of monthly returns of the section etc.
Handed over: | | |
| | Signature of Relieved Auditor | Taken over:
Signature of Relieving Auditor |
| 14. Remarks of Section Officer/Asst. Audit Officer. | | Signature of A.A.O/S.O |
| 15. Remarks of Audit Officer | | Signature of Audit Officer |

7. **Handing over receipt of vouchers/scheduled to/from other sections.**

i)	<u>DC Section only</u>	<u>Section/Category</u> <u>(Vr.Sch.)</u>	<u>Month upto which due</u> <u>to be handed over</u>	<u>Actually handed</u> <u>over</u>
----	-------------------------------	---	---	---

D.A
Deposits
G.A.D
L.A
Funds
Others:

ii)	<u>Other sections:</u>		<u>Month upto which</u>		
	Section from which due	Category	Due to be received	Actually received	Remarks

8. **Filing of vouchers:**

Month upto which

Due to be given for filing	Actually given to filer	Arrears (specify) District and month)	Due to be received after stitching out of (ii)	Actually received from filer	Remar ks
(i)	(ii)	(iii)	(iv)	(v)	(vi)

CHAPTER - VI

GENERAL

6.1. Office Establishment including inter-alia correspondence, general upkeep etc., is done by a group of Sections under the control of the A.O/O.E. For convenience sake the O.E group in the office of the Prl.A.G (Audit-I), A.P., is divided into four sections viz., O.E-I, O.E-II, O.E-III and O.E-IV. The distribution of work among these sections is given in annexure.

6.2. O.E-I Section is responsible for the following:

(i) It should maintain the accounts of dead stock.

(ii) Check the contents of packages of stationery and other articles received from the Controller of Printing and Stationery.

(iii) Arrange for the sale of waste paper and other unserviceable articles and remit the sale-proceeds there of to the Bank for credit to Government account.

(iv) Arrange for the supply of furniture and other articles required for the use of the office;

(v) see that the librarian issues and replaces books circulates and distributes gazettes promptly.

(vi) Arrange for the cyclostyling and ensure proper service and maintenance of the Roneo machines, scanners etc., and

(vii) see to the general arrangements of the office and deal with the miscellaneous subjects concerning the general administration of the office.

Group 'D' Officials

6.3. ***Postings:*** The postings and transfers of Group 'D' official will be made by the Audit Officer (Admn.)

The Group 'D' staff attached to sections will be under the control of the respective A.A.Os/S.Os; while those attached to the Branch Officers will be under the control of Branch Officers. Casual Leave and Earned Leave will be sanctioned by the Branch Officer

or the A.A.O/S.O as the case may be, vide the detailed instructions contained in the Chapter "Office Discipline".

6.4. Duties of Group 'D' Officials :- (i) Group 'D' Officials, attached to Gazetted Officers, will be responsible for the cleanliness of the rooms of their respective Gazetted Officers. The Group 'D' officials attached to Sections of the office will be responsible for dusting the tables and chairs etc., of all the members of the Section in the morning of each day; the records on the racks/almirahs etc., shall be dusted at least twice a week. It should be ensured by the concerned Group 'D' official that no dirty spot caused by the spilling of ink etc., is left uncleaned.

(ii) The other duties of the Group 'D' officials are as follows:

(a) to take papers to Gazetted Officers and Sections;

(b) to take drafts to O.E Section and papers to the despatcher and bring back the transit registers with which they have been sent;

(iii) to place in their respective files all letters after they have been arranged by auditors;

(iv) to bring stationery articles from the stationery clerk for distribution by the clerk -in-charge each month;

(v) to stitch objection statements etc., to see that ink is supplied whenever required, to switch off the fans and the lights when the section closes for the day and to look to the general safety of the articles in the section; and

(vi) to look after the general tidiness of the Section by dusting furniture, window panes, and keeping the records of the section in proper manner and do such other office work as is required of him by the Branch Officer, A.A.O/S.O and other members of the section.

6.5. As many Group 'D' officials as are required will attend office on all holidays to attend to urgent work, if any, and to carry, papers to the Accountant General's residence or other Gazetted Officer's residence. All the Group 'D' officials will be given this

work in turn, the concerned O.E section making the necessary arrangements.

6.6. In order to avoid undue pressure on Group 'D' officials of the O.E section, those attached to Gazetted Officers and the several sections except the one doing duty at the Accountant General's residence may be required to take their turn in delivering in the evening such local tapals as can conveniently be delivered by them in the direction of their homes.

6.7. Members of Group 'D' service should note that politeness is expected of them in their relations with the other members of the office and visitors and should any case of incivility be proved against them, disciplinary action will be taken.

6.8. Supply of Uniforms:- Uniforms will be supplied once in two years to the Group 'D' officials as per the scales laid down in the Government of India "Handbook on Uniforms of Group 'C' & 'D' employees.

6.9. **Livery Indents:-** Indents for livery material should be sent to the Directorate General of Supplies and Disposals. Director of Supplies (Textiles) in accordance with the procedure laid down by the Ministry of Home Affairs in their O.M. No.68-M. 5/4/58-Public-II, dated 27th February 1962 as amended from time to time. In cases where the requirements do not exceed the prescribed minimum limits fixed by the Directorate General of Supplies and Disposals and purchases are required to be made locally, competitive current rates should be accepted and the concurrence of the Ministry of Home Affairs/Finance should be obtained if the cost of any article inclusive of Sales-Tax and Excise Duty, exceeds the prescribed limits by more than 15 per cent.

6.10. The life of the various articles of uniforms should be counted from the actual date of issue. Steps should also be taken to ensure that the Group 'D' staff do not spoil the uniforms and that they surrender them in the event of their discharge from their service. Efforts should be made to reissue such uniforms to those employees to whom they will fit. Such issue will be only for the remaining period of life of the articles. If however, the uniforms have been used for more than half their life and do not fit any other

Group 'D' employees such uniforms should be auctioned out to the best advantage of Government. In cases where the discharged persons were suffering from infectious diseases the uniforms should under no circumstances be taken back. Group 'D' officials who proceed on leave preparatory to retirement or actually retire may be allowed to retain their uniforms provided the uniforms have outlived more than half of their prescribed life.

-- (G.I., M.H.A., O.M. NO.5/13/57/57 Public-II dated 12th October 1957 received in C.A.G's Endt. No.1910-NGE-1/3-57, pt.V dated 15th November, 1957).

NOTE: (1) Washing allowance at the rate of rupees Fifteen per month be paid to the Group 'D' officials who are supplied with uniforms. No washing allowance is, however, admissible during leave other than casual leave.

(G.I., F.D. Endt. No.F.2 (25)-Ex.II-37, dated 8th October 1957 and M.H.A No.5/13/57-Public-II, dated 12th October 1957).

NOTE: The washing allowance should be drawn on the Establishment pay bill forms along with the monthly pay and allowances.

--(M.F (Dept. of Economic Affairs) O.M.No. F.9(9)-B/58 dated 15th May, 1958 and C.A.G's Lr.No.3177-Admn.I/540-58, dated 12th December, 1958) read with G.O.I Dept. of personnel and A.R dated 14th May 1976 Communicated with C&A.G's letter No.1610 N.G.E.4/45-76 dated 7th June 1976.

ANNEXURE

(Vide para 6.1)

**DISTRIBUTION OF DUTIES AMONG OFFICE ESTABLISHMENT
SECTIONS**

O.E-I Control of contingent expenditure of the office purchase of furniture and office equipments, fair copying, arrangements in connection with examinations, Accounts of dead stock. Stationery, Forms, sale of waste paper, distribution of furniture, library, fire extinguishers, general upkeep and maintenance of office, control of Menial staff, Security watch and ward arrangements.

O.E-II Marking of letters and distribution of Dak Receipts and distribution of local tappals, Maintenance of Register of valuables, U.O. References.

O.E-III Despatch of letters, Maintenance of Stamp account Franking machine Account.

O.E-IV Old Records.

(Authority: E.B.I/8-12/71-72/Misc/O.O. No.586, dt.03.01.1972)

CHAPTER - VII
INWARD CORRESPONDENCE BRANCH
GENERAL

7.1. This branch is responsible for the receipt and registration of inward letters and their distribution to the sections concerned.

Receipt of Letters:

7.2. From the tapals received in this office all covers received from Comptroller and Auditor General and Ministries of Government of India, should be sorted out and sent to the Accountant General for being opened in his presence. All the tapals including those received by local delivery should be got opened with the available Group-D members of office Establishment sections twice daily at 8-45 a.m and 11-15 a.m in the presence of Section Head or any other A.A.O/S.O deputed for the purpose. Important documents such as Service Registers, etc., will be sent to the under-cover units while the communications like U.O references, Government of India and Government of Andhra Pradesh references will be sent to Index unit for necessary action. U.O references, Government of India and State Government orders are indexed in O.E section and sent to A.G/concerned Group Officer who peruse them and return. All the letters will be duly stamped, marked and sorted out section-wise. The letters opened in the presence of the Accountant General will be diarised by his personal staff and transmitted to the Group Deputy Accountant General who after perusal shall mark them to the concerned Branch Officer. In respect of the other tapals after the sorting is completed the date the number of ordinary letters and the index numbers of the letters received from Government of India and Government of Andhra Pradesh as indicated by the Index unit will be noted in the sectional Transit Registers/Under cover register as the case may be and sent to the respective Gazetted Officers at 11 a.m and 2-30 p.m daily.

Registered dak should be diarised in detail in the sectional under-cover transit register and sent to the respective Gazetted Officers for perusal and onward transmission to the Assistant Audit

Officer/Section Officer concerned who will arrange to acknowledge the receipt of the letters after verifying the dak.

Note: Branch Officers should also see that Govt. orders not seen by A.G/Sr.DAG but which are considered to be important to be seen by them should be submitted to them for perusal. Similarly important communications including replies to letters issued from the office with the approval of A.G/Sr.DAG should be marked by the Branch Officer to A.G/DAG for perusal.

7.3. All covers received by name to the Gazetted Officers should be passed on to them and the covers addressed to the names of Accountant General/Deputy Accountant General will be sent to their stenographers. The confidential cover received by designation should be passed on to the stenographers to Audit Officer (Admn.) who obtains the orders of A.O(A) for their disposal.

7.4. Local tapals received in the office will be opened in the presence of the Section Head and passed on to the concerned unit, Index, under-cover or ordinary as the case may be.

Examination of covers

7.5. Before opening the covers, they should be carefully examined and after they are opened and the contents emptied the covers should again be examined to see that nothing has been left within.

Retention of used envelopes received from outside

7.6. All covers received from other offices should as far as possible be used again in the office, by removing the economy labels pasted to the flaps and pasting new ones on them, the address being written on the labels only. When opening the covers, therefore, care should be taken to open them without damaging the flaps of the covers in any way. All damaged covers which cannot be used again should be torn and kept in the waste paper room for sale along with other waste paper.

Registration

7.7. Letters and papers received from the offices mentioned below are registered in separate index receipt register in Form

No.S.Y.318-A by the clerks in the O.E section known as the indexers.

Abbreviations:-

- (1) Government of India .. G.I
- (2) Govt. of Andhra Pradesh .. (Separately for each Department)

7.8. Each of the above registers will have a separate series of numbers commencing from the 1st April of each year.

7.9. The papers to be indexed will be marked with an Index stamp at the top right hand corner showing (1) General Diary Number, (2) File or case (3) Disposal and (4) Initials of the section head with date. In the case of papers, however which have to be forwarded in original to some other office with an endorsement, no stamp or other mark (initials, etc.) will be made on the paper itself, but a separate docket sheet (Form No.S.1) showing the above particulars will be attached thereto. The date stamp, as well as any other entries, should be confined to this form.

7.10. (i) All tapals by Registered post should be received centrally by one Clerk in the under cover unit after carefully verifying the address. The registered packet number, the place of despatch and the date of receipt should be noted in the Register of Receipts. The covers should then be distributed amongst the Clerks concerned taking their acknowledgement. The covers should then be opened and all the letters in each cover, the postal registered number and post office should be noted. The letters should then be entered in the general register indicating (1) Serial Number, (2) Registered Packet Number, (3) Place of registration, (4) Number and date of the letter, (5) Office from which the letters were sent, (6) Brief subject, (7) Section to which it relates. Further entries on the letters should then be made to indicate serial number of general register and the section to which it is marked. The letters should then be stamped and sorted out according to sections and put in the under cover sectional transit registers in which the entries made on the top of each letter should be entered giving special indication of any enclosures.

(ii) The transit registers should then be sorted according to section charges of the Gazetted Officers and sent to them daily. The acknowledgements of the sections should be scrutinised after the registers are returned.

Government of India letters

7.11. All communications received from the Government of India, should be first submitted to the Accountant General, Dy. Accountant General for perusal in dak stage and then diarised in a separate register indicating the sections to which they are marked and the index numbers should be noted on them. These letters should be passed to the ordinary dak unit for transmission to the section by entering the index number in the dak under cover register.

Government of Andhra Pradesh letters

7.12. The dak received from the Government of Andhra Pradesh should be opened by the Section Head of the concerned O.E section and submitted to A.G/the concerned D.A.G for perusal. Separate registers department-wise should be opened and the communications diarised accordingly. The index numbers should be noted on the letters and the sections to which they are marked should be indicated in the registers against each entry. They should then be passed on to the ordinary dak unit for transmission to the sections by entering the index numbers in the dak under cover registers as in the case of Government of India dak. The letters received through Finance Department should be diarised department-wise only but with an indication as to the number and date of Finance Department endorsement.

--(Corres. O.O.No.57-58-4, dt.24-1-1957.. 25-1-1957).

Gazettes

7.13. The Government of India or Government of Andhra Pradesh Gazettes should be diarised in the concerned Index Registers and passed on to the concerned sections after circulation among the Dy.A.G and A.O (Administration).

Indexing, etc.

7.14. The Section-head will arrange to have the letter marked "urgent" picked out first and have them registered and delivered to the section concerned with the least possible delay through the urgent transit book.

7.15. The remaining papers will then be sorted and distributed among the indexers who will make the necessary entries in the appropriate receipt registers. The date of receipt should be entered prominently across the page over the first entry for the day in each register. The serial number (e.g., G.I. 45 G.F. 94) should, at the same time, be entered, in the first column of the stamps referred to in paragraph 7.9 and in cases where a docket sheet is attached to the inward letter, the purport of the letter should also be copied by the indexer under the heading "subject" of the form.

7.16. The O.E section will mark on each paper the functional group or department of the office to which it relates. If a paper requires action in more than one functional group or department, all the functional groups or departments concerned will be indicated thereon by their distinctive letter, the functional group or department primarily responsible for disposing and eventually filing the paper being indicated first.

7.17. After the papers have been indexed, requisite entries will be made in the relevant transit register and the papers forwarded to the A.A.O/S.O concerned along with the register.

7.18. All letters received in the office are expected to be delivered by the O.E Section to the sections concerned on the very day and at any rate not later than 12 noon of the day following the date of receipt in the office.

Transmission of dak

7.19. (i) Three registers each for passing on the under cover and ordinary dak will be maintained by O.E section so as to provide for the transmission of II and III dak to the respective Branch Officers while the registers containing I dak is still in circulation and has not reached back O.E section and to further enable O.E section to

send the letters of next day even if the II register is held up elsewhere for some special reasons.

(ii) The procedure for transmission of the dak and recovery of undercover and ordinary dak transit registers will be as follows:

(a) Group-D officials of O.E will convey the Dak Transit registers daily to the rooms of Branch Officer and deposit them on the table of the Branch Officer. After perusal by the Branch Officers, the B.Os should arrange to pass them on to the concerned sections expeditiously

(b) After the receipt of the dak is duly acknowledged, dak transit registers should be sent back by the A.A.Os/S.Os to their respective Branch Officers who will ensure that none of the registers sent to the sections under their charge is detained in the sections. The purpose of this arrangement is that transit registers should be routed back to O.E section through the B.Os., of the sections in the same sections in the same manner in which inward dak passes through the B.Os., and also to see that dak does not go on unattended after its receipt from O.E section.

(c) A Group 'D' official of O.E. section will collect the registers from the rooms of the B.Os when the dak registers of the following day are placed before the Branch Officers.

(iii) Sections will receive the dak transit registers direct from their B.Os (and not from O.E section) and will return these registers to their B.Os from whom they will be collected by O.E section.

Branch Officers and Section Officers should ensure that delay in passing on the inward correspondence is eliminated at all levels.

--(O.M.II/Genl/74-75/Circular No.1, dt.29-8-1974)

7.20. Receipt of dak should be given top priority at every stage and dak transit registers returned to O.E section immediately so that there may not be any dislocation in the arrangement for punctual and prompt transmission of dak to the sections. If any gazetted Officer is absent, the dak should be perused by the Officer to whom the urgent work of the section concerned may be allotted. Similarly, if the A.A.O/S.O is absent the dak should be verified and received

by the Senior Auditor. The absence of the A.A.O/S.O or the Section Clerk or the Section Group-D member should not provide an excuse for not receiving the dak and returning the transit registers. The acknowledgements of the sections for the letters sent each day and the prompt return of the transit registers should be specially watched by the O.E section concerned and any discrepancy should be brought to notice immediately.

7.21. (i) O.E section should ensure that letters are marked correctly in the first instance.

(ii) Where, however, a section finds that a letter is wrongly marked to it by O.E section the concerned A.A.O/S.O may return the letter under his signature to O.E section indicating, if possible, the section to which the paper correctly relates. If however, the A.A.O/S.O is in doubt regarding the correct section to which such paper relates he may tag all such letters that have been received in the dak register on that day and return them to O.E section with a note that the particular letter under reference may be sent to the controlling section for final marking. On receipt in O.E section, these letters will be finally got marked by the Controlling sections and distributed immediately. The sections are required to accept without fail such letters finally marked to them by the controlling sections.

(iii) In cases where the paper relates to another section under the control of the same Branch Officer, the section should receive such letters and transfer them to the proper section through the Sectional Transit Register.

--(O.M.II Circular, dated 29-3-1975)

7.22. The dak marker should examine carefully the enclosures to letters and see that they are all in order. If it is stated in a letter that the enclosures have been sent under a separate cover, he should look for the enclosures link them to the letter in question and record the fact in the margin. If any enclosure is wanting, he should likewise record the fact in the margin of the letter in order that the section concerned may call for the wanting document without delay.

Acknowledgement of letters by sections

7.23. The diarist who receives the letters sent by O.E section will acknowledge them after verifying the entries made in the transit register.

7.24. The transit registers should be carefully checked to see that there are no missing items and any discrepancy should be immediately pointed out for further investigation. Leaving items unacknowledged or recording noting such as “not received”, “Enclosures not received”, “Does not relate to this section”, etc., in the transit register should be avoided. If any letter entered in the transit register has not been sent along with it the matter should at once be reported to the concerned O.E section.

Telegrams

7.25. All telegrams (other than those addressed to the Accountant General by name) received after office hours and on holidays should be acknowledged by the caretaker and handed over by him to the head of the section dealing with the receipt of letters on the following working day.

7.26. All telegrams should, after perusal by Accountant General be sent to the concerned sections only through the respective Group D.A.G. The Gazetted Officers should themselves acknowledge their receipt in the special transit registers and then hand them over to the A.A.O/S.O concerned for necessary action. The A.A.O/S.O will get them diarised in the “urgent” register.

7.27. The Branch Officers should submit to the respective Deputy Accountant General on each Monday, through the respective Control Sections, a weekly list of undisposed telegrams.

Purport register

7.28. The indexed letters will be diarised in a separate purport register. The letters will then be distributed to the Auditors concerned in the sections for disposal.

Urgent papers

7.29. All papers of an urgent character that may be sent by one officer, department or section to another should have an “Urgent” slip, attached in a conspicuous place. The fact that “Urgent” is written in blue pencil or otherwise on a paper cannot be known until the letter is examined and is not, therefore likely to receive precedence over others.

U.O. References

7.30. All unofficial references whether they are received from the C&Ar.G or Government of India or any other office should be diarised in register opened for the purpose (Form No.S.Y. 318-A) in O.E section after submitting them to the Group Officer and Accountant General for perusal in the dak stage and then sent to the section concerned through the Branch Officer. The acknowledgement of the A.A.O/S.O should be obtained in the register.

7.31. Whenever an unofficial reference is received by a Gazetted Officer or A.A.O/S.O direct from the Accountant General and he has reasons to believe that it has not been registered he should see that it goes at once to the concerned O.E. section for registration before it is taken up for disposal.

NOTE: The Unofficial files should be kept intact and returned without any paper dropping away and A.A.O/S.O concerned will be personally responsible for this.

7.32. U.O reference should be disposed of within three days of their receipt in the sections. If any U.O reference is delayed beyond this period, the Gazetted Officer in-charge must look into the case personally and furnish an explanation for the delay. The disposal or the stage of disposal of unofficial references, received to end of every Wednesday should be reported to O.E section on or before the following Monday to enable that section to close the register and to submit consolidated weekly reports to the Accountant General on Tuesday.

7.33. The Comptroller and Auditor General has directed that U.O cases received from his office should be disposed of promptly

within a week or ten days of receipt. To ensure speedy disposal of the U.O communications of the C.A.G all sections (including control sections) should keep a record of the U.O cases received from the C.A.G's office and put it up to the Branch Officer concerned every alternate day, i.e., three items a week.

No.303-Aud/106-65, dated 18-3-1967 from C.A.G)

Comptroller and Auditor General's letters

7.34. All communications received from the C.A.G are opened by the A.G's personal staff and submitted to the Accountant General, who marks them to the Sr.Dy.A.G concerned. The letters are then delivered to the section concerned through Branch Officers and the section's acknowledgements obtained in the register. The register should be closed every Monday, and a report of letters received to end of previous Wednesday still outstanding on Monday should be submitted to the Accountant General each Monday. To enable A.G Secretariat to close the register and submit the reports on Mondays, the sections should furnish by Fridays, in the following form the particulars of disposal or stage of disposal indicating also the reasons for delay, if any.

O.E section Index No.	Index No. of the section	Subject	Remarks
(1)	(2)	(3)	(4)

(a) If disposed of, the number and date of disposal.

(b) If outstanding, the stage of disposal with reasons for delay.

D.O. Letters, Telephone messages etc.

7.35. D.O. letters are simply handed over to the addressees/ Gazetted Officer-in-charge of the section to which they relate. Telephonic Messages should be delivered direct to the section concerned by the Telephone Clerk through a transit register in which acknowledgement of the A.A.O/S.O or clerk concerned is taken. All communications of the kind mentioned in this paragraph should as far as practicable, be disposed of on the day of their receipt and A.A.O/S.O should bring personally to the notice of their

Gazetted Officers cases where the document has not been disposed of within three days of receipt.

Weekly reports

7.36. A consolidated weekly report of the number in each category of communications received in the index unit to end of Friday will be submitted to the Accountant General on every Monday.

(O.O. Corres; 4 dated 25-1-1957)

Valuables

7.37. (a) As soon as valuables are received the O.E section should send the same to A.O(O.E) who will record the word “received” with his dated initials on the covering letters and have it entered in register of valuables in Form S.Y.249 which should be maintained in the O.E section. The valuables will be retained under the custody of A.A.O(O.E).

NOTE: Even if by chance any valuable is directly received by any other section it should be sent immediately to A.O(O.E) for getting it entered in the register.

(E.B.I/Valuables/73-74-00, 623 Dt.25-2-74)

(b) The covering letters through which the documents concerned have been received should be marked by O.E to the section concerned and the valuables kept in the safe custody of the A.O (O.E) section and released only when required for final disposal. The Auditor concerned of O.E section shall be responsible for keeping the valuables in the safe custody of the A.O(O.E) and getting it released as and when required. At the time of releasing the valuables the acknowledgements of the official receiving the documents should be obtained in the register of Valuables itself. The sections should invariably note the sectional purport number in the register of valuables maintained by O.E Section on the day of receipt of the letter or by the next day at the latest so that there is no possibility of its being lost sight of at any time. The valuables on hand should be made available for physical verification by the officer nominated by the A.G as and when required. No separate register need be maintained by the A.O(O.E) for this purpose.

(c) The O.E section should close this register every week analysing the valuables which are still outstanding i.e., not disposed of and the sections to which they relate. This review should be submitted on each Monday to the B.O and the Sr.D.A.G (Admn.)

(d) Each item should be kept outstanding until the disposal is got noted by a reference to the verification of credit under proper head of account by the section concerned.

(e) The controlling section of the departmental audit group which receives the valuables as well as the covering letters from O.E section may however maintain a single combined register for watching receipt and disposal of valuables in the following form:

Register of receipt and Disposal of Valuables

1. Serial No. with date of receipt from O.E section.
2. No. and date of covering letter and from whom received.
3. No. and date of cheque/draft.
4. Amount.
5. Head of Account credited/sub-Account No.
6. No. and date of letter forwarding the cheque to the Bank.
7. Dated initials of the A.A.O/S.O/B.O.
8. No. and date of challan.
9. Date of credit in the Government Accounts.
10. Initials of Assistant Audit Officer/Section Officer.

No item will be closed in this register until the credit is verified. The general orders regarding maintenance of register of valuables as applicable to O.E will also be applicable to these registers and they should be closed every week and submitted to group officers. The pending items, should be made available for physical verification when required.

(f) The sections which receive the covering letter should watch the realisation of demand drafts/cheques in the subsidiary registers in the proforma prescribed below and not in the proforma prescribed in S.Y.249 which is meant only for O.E section.

(E.B.I/valuables/73-74/00.623, dated 25-2-1974 and O.M.II/valuables/00.1 dated I-1976 and 0.0.3/O.M II Dt.20-3-1976)

A.A.O/S.O/A.O (O.E) section who will arrange to send the covers to the Bank and obtain acknowledgements in the tapal book maintained separately for this purpose.

Review of the register of valuables

7.39. The A.O (O.E) will review the register of valuables weekly, to satisfy himself that all the valuables have been properly disposed of, and issue warning slips to the sections concerned in cases of delays (1) in the disposal of the valuables (2) in obtaining acknowledgements therefor or (3) in noting the acknowledgements in the register. He should initial at the foot of the last page so reviewed in token of the fact that all previous entries have been examined and the valuables are found to have been satisfactorily disposed of.

Cash or cheques received in office

7.40. Cash or cheques should not ordinarily be accepted in this office in discharge of debt due to Govt. or for credit to Public Account, except when rules specifically require otherwise. Letters issuing from this office demanding payments should distinctly state that payments will have to be made into the nearest Govt. Treasury and not to this office. If, however, cash or cheques are received in any case, they should be properly acknowledged by the section concerned and orders of the concerned B.O taken immediately for their disposal. Cash should be made over to the Cashier, who will at once enter the amount in the office cash book and get the entry attested by the A.O (Bills). In respect of cash received through Money Orders for credit to Government the money orders will be received and acknowledged by the A.O (Bills) but the money will be made over to the Cashier who will, follow the same procedure as detailed above. The Cashier will be responsible for the safe custody of the money till it is sent to the Bank for credit to Government account. Cheques on the other hand should not be made over to the cashier, nor entered in the office cash book but should be treated like other valuables.

(Auditor General's Lt.No.1-Admn/17-40 dt.6-1-1941) Cheques should be crossed if not already crossed at the time of receipt.

Service books etc

7.41. Service Books, savings Bank Pass Books, etc., received in the office are recorded in a transit register (Form No.S.Y.244) maintained by the O.E section for the purpose, and acknowledgements of the section concerned are taken therein when they are sent to the sections concerned.

NOTE: (1) It is essential that valuable enclosures such as S.B., Savings Bank Pass Books etc., should pass through as few hands as possible and the O.E section should take special care to see that they are sent direct to the A.A.O/S.O concerned immediately the registered covers from the Post Office are received and opened by him.

NOTE: (2) The inward clerk of the Departmental audit section shall maintain a separate register for the receipt and watch of the disposals of the S.Bs received in the section and the A.A.O/S.O will be personally responsible for the safety and maintenance of these books under lock. The register of service books should be closed every fortnight and submitted to the B.O for scrutiny together with the explanation for outstandings. Special orders of the D.A.G will be necessary in cases where service books are to be retained for long periods.

--(T.M.O.O.No.61 (File No.59/53-dt.11-3-1953. Manuals Section File No.19/Manuals 1953)

Award statements

7.42. Award statements received from Collectors, Land Acquisition Officers or Judicial Officers are very important legal documents and a separate transit register should be maintained and each item recorded therein individually and sent to the proper section and acknowledgement obtained. It should also be seen that the enclosures do not get detached from original letters since their identity cannot be traced. Such statements not sent with details in a separate transit register but mixed up with regular letters are liable for rejection by the section concerned.

NOTE: The audit section should watch the disposal of the award statements by maintaining Register of Award statements.

Unsigned and incomplete letters

7.43. If any document is received unsigned or incomplete in any respect or is not required by this office, the section for which it is

marked should take action on it and not the O.E section. In case, however, in which a letter or paper is wrongly delivered to this office or when a reminder is received to a letter which is not traceable the O.E section, should at once send the letter or paper to the proper office or call for a copy of the letter to which attention has been drawn.

Service of court summons

7.44. Summons are perused by A.G first, indexed in O.E next and to Admn. immediately for necessary action. A summon to attend a court should be served on the person concerned, without any delay. The official incharge of the management of the office will be held personally responsible in the matter. If missent to this office, it should be despatched to the head of the office concerned the same day and it should be pointed out to the court concerned that summons were sent to this office by mistake and that it has been redirected.

Circular letters to be shown to gazetted officers returning from leave

7.45. (i) The C.&Ar.G has decided that the attention of all Gazetted Officers on their return from leave, should be drawn personally to circular letters of general interest which have been issued to Accounts Offices during their absence of leave. For this purpose a stock file of such letters received from the Govt. of India, the C.A.G, etc., is kept in duplicate in the office library, one set alone being intended to be lent. O.E section will be responsible for the issue of the file to officers on their return from leave for perusal and return within a fortnight. The Section will take the Gazetted Officers initials on supply and remind him after a fortnight if it is not returned in the meanwhile and frequently thereafter till the file is returned.

(ii) Care should be taken not to burden the stock files with orders regarding changes in rules which are applied in audit, however important they may be. Only circulars of an important nature such as those involving changes in the procedure and work of audit and account offices and others general interest to all Govt.

Servants, e.g., orders laying down duties of Govt. servants in the matter of political movements, need enter this file.

(iii) The Section which receives a circular letter from the sources mentioned in sub-para (1) above will consider the necessity or otherwise for a copy being filed in the "Stock files" and submit its proposal in this regard for the orders of the Gazetted Officers in-charge. On obtaining the Gazetted Officer's orders, the A.A.O/S.O concerned will send a copy in duplicate to the O.E section before file order is given on the current.

(iv) A report of submission of the stock file to Gazetted Officers returning from leave will be submitted by O.E section A.O (O.E) monthly on the 15th.

CHAPTER - VIII

FAIR COPYING AND DESPATCH BRANCH CENTRAL TYPE SECTION

8.1. (a) The typing work of the office is centralised in the Central Type Section which works under A.O (O.E). One typist is however given to each of the following groups in the office of the Prl. Accountant General (Audit-I), Andhra Pradesh viz., ICH and Works Audit Headquarters and these typists are kept under the control of the coordination section to attend to urgent items of work such as typing of out today letters, D.O letters, Deviation in Inspection Programme etc. The typing work of Administration, Training, Report sections in the office of the Prl. A.G (Audit-I), A.P is attended to by the typists attached to the respective branches or sections.

(b) In the office of the A.G (Audit-II), A.P., Inspection Commercial (Hqrs), RTC Concurrent Audit Section, Electricity Board Concurrent Audit Section and Receipt Audit Headquarters are given a typist each.

8.2. An official designated as Manager is responsible for the proper functions of the Central Type Section.

The Manager (Typing Pool) may be entrusted with the following duties :

- (i) Supervision, control and management of typing work.
- (ii) To ensure proper service and maintenance of typewriters.
- (iii) Taking down and transcription of proceedings of the meeting with Association/office councils.
- (iv) To look after the work of the senior personnel Assistant to Accountant General when he proceeds on leave.
- (v) Giving guidance to stenographers and personal Assistants particularly to new entrants and
- (vi) Any other item of work as entrusted by the head of department/head of office in public interest.

For the terms and conditions of appointment of Manager refer para No.6.10 (c) of Establishment Manual.

(CAG's circular No.63 NGE/85 No.1032 AN.2/55-83 dt.11-9-1985)

NOTE: (1) A register containing a report about the renewals and overhauls required for the typewriters, Duplicators, Accounting Machines and Comptometers is maintained in O.E section, which is submitted once in a quarter through the sections concerned to A.O (O.E) and Sr.D.A.G (Admn.) indicating the repairs and/or replacements required for the machines.

NOTE: (2) Security measures against pilferage of typewriter/adding machine parts-Typists and machinists will be held personally responsible for the machines under use by them and they should not allow any outsider or any mechanic to have access to the machine under their charge unless permitted by the A.O (O.E) after checking the mechanic's credential and identity.

--(CAG's Endt. No.1493-NGE-I/6-55. Pt.III dated 14-7-1955 in O.M.No.8/14/1953 PRS dt.11-5-1955 from the Controller of Printing and Stationery)

Making over draft letters for typing

8.3. The drafts approved by Gazetted Officers and intended for typing should be sent to the type section in transit registers with the outward numbers noted therein. The Manager should acknowledge the receipt of the letter in the transit registers. The drafts for typing will be received upto 11.30 noon daily and "Out-to-day" drafts will be received up to 3.30 pm daily. After these timings, such out-to-day drafts should be got typed by the Stenographers attached to the Gazetted Officers concerned.

8.4. The services of Stenographers attached to the Gazetted Officers should be availed of to the maximum extent instead of giving too much pressure on the typing section and all D.O letters clean copies of notes and drafts and "out-to-day" drafts after 3.30 pm should be marked to their Stenographers by the Gazetted Officers.

--(O.O. No.Correspondence/T/34, dt.16-2-1957)

8.5. Drafts should be sent to the typing section complete in all respects and accompanied by the necessary enclosures to be typed,

if any, see para 8.13. Documents such as Service Registers, policies or other valuables which are to be sent as enclosures to letters should be retained by the section concerned. The enclosures should be attached by the sections concerned to the fair copied letters received from type section which should be compared by the sections concerned before they are submitted to Branch Officers for signature. Drafts should be written neatly and in a clear and bold handwriting to make facile reading. Abbreviated addresses or contractions in the body of the draft which are not easily decipherable should not be used. The sections should particularly see that all drafts approved by Gazetted Officers are sent for typing on the same day or next day.

Distribution of draft letters

8.6. Each typist in the C.T.S has been entrusted with the work of four to five sections and he will be held responsible for typing all fair copies drafts etc., which are received from sections allotted to him by the Manager.

8.7. (a) The Manager will distribute the draft letters etc., to the typists by means of a Distribution Register (Form No.2) a separate register being maintained for each typist.

(b) In the event of any of the typist being absent on leave the Manager will receive the letters and distribute the work amongst other typists.

--(O.O. No.EB. 72 Misc. dt.10-6-1952 of the A.G., Hyderabad Dn.)

Return of typed letters to sections

8.8. Typists after making the fair copies will place them in their registers and hand them over to the sections concerned which will acknowledge in the "Registers for letters received fair-typed from the typists".

Instructions for typists

8.9. Drafts for the Government of India, Comptroller and Auditor General and the State Government should be entrusted to the best typists in the section.

8.10. Inspection reports or big statements sent for typing will, however, be returned after a week/4 days from the date of receipt of the documents in typing section.

--(O.A.D. O.O.No.4 dt.8-9-1958)

8.11. Typists while typing are expected to follow the sense as well as the wording and to refer to the Manager all cases of doubt or apparent mistakes in the drafts. Drafts not typed neatly or drafts containing omissions and mistakes will have to be retyped and the retyped lines will not be counted towards the individual outturn.

8.12. As all letters which are despatched from this office should bear the actual date of despatch the typists should type in the fair copies only the number, the month and the year (both gregorian and national calendar), leaving the date to be filled in by the despatcher at the time of despatch.

8.13. The typist should ordinarily fair type not only the approved draft but also enclosures which are to go with it, if they are to be typed and return the papers complete to the section concerned.

NOTE: (1) All statements and copies of travelling allowance and establishment bills, objection memoranda and any correspondence which a section desires to retain will be copied and compared by the section concerned.

NOTE: (2) Files should, not as far as possible, be sent to the type section.

NOTE: (3) Express letters, Half-Margin reminders, statements attached to letters, communications of minor importance should not be sent for typing.

--(O.O. No. Correspondence T: 34 dt.16.02.1957)

NOTE: (4) As xeroxed Annexures enclosed to the draft Audit Reports are being xeroxed, no instructions for typists need be noted on the Annexures to get clear copies of the Annexures.

--(O.O.No.3 dt.5-9-1984) CTS/Audit-I

8.14. When a letter is to be registered, the word "Registered" should be written in the top left-hand corner; when an urgent slip is attached to a draft and is intended to be attached to the fair copy an urgent slip should be pasted at the top of the fair copy.

8.15. All fair-typed letters should bear the dated initials of the typists who typed them.

8.16. Urgent and other letters which are required to be despatched the same day, should, however, be received at any time and the fair copies handed over to the sections concerned with the least possible delay. If, at the close of the day, any drafts still remain to be fair-copied, a list of such outstanding should be made out, stating the reasons for the delay and submitted to the A.O (O.E) on the next day morning. If the reasons are not satisfactory, or if the outstandings are large, the matter should be brought to the notice of the D.A.G/Sr.D.A.G (Admn.).

NOTE: Urgent and immediate papers should be returned to the section concerned immediately after fair copy instead of including them in batches like ordinary papers.

8.17. The Manager is responsible for seeing that all drafts received in the typing section before a holiday are fair copied and despatched before the office closes for the day.

Instances in which fair copies are not typed

8.18. The following are some of the instances in which the sections concerned should arrange to have the fair copies written and compared before despatch unless in any particular case the Gazetted Officer by special written order authorises such documents being typed by the correspondence section:

1. Express letters;
2. Extracts from P.W. Inspection Reports intended to be sent to officers other than Government;
3. Post copies of telephone messages;
4. Statements attached to letters;
5. Letters of ordinary importance;
6. Letters signed by the A.A.O/S.O

Signature on fair copies

8.19. It should be seen that all fair copies received from the typing section are carefully compared, sent to Officers for signature and delivered to despatcher same day. Letters which are to issue under the signature of the Accountant General, Urgent and out-to-day

letters should of, course, be given preference at what ever time they may be received.

NOTE: In the Office of the AGAP-II there are Fair Copy comparision units which compare the typed drafts and get the fair copies signed before despatch.

8.20. The fair copies after comparision and completion in all respects should ordinarily be arranged to be submitted to Gazetted Officers concerned in two batches first batch at 1.30 p.m and the second batch at 4.30 p.m daily. Stray letters received from copying section may be sent separately. All urgent and “Out-to-day” cases should however, be put up to the Gazetted Officers in separate pads marked “Urgent” immediately the copies are ready and complete. The section concerned should also watch the return of the fair copy pads from the Gazetted Officers and any delay should be brought to the Gazetted Officer’s notice for immediate attention.

Despatch of fair copies, half-margin memos etc.

8.21. As soon as fair copies of drafts with enclosures if any are received from sections concerned through the outward register, they will be made over to the despatcher who will address and number the covers after acknowledging their receipt in the outward register.

8.22. The despatchers should enter at the time of despatch the actual date of despatch in the fair copies as in the office copies of drafts.

8.23. Half-margin letters, statements etc., which are copied are to be delivered to despatcher at regular intervals and in convenient batches during the course of the day. It should be noted that due date returns should be arranged to be delivered to despatchers sufficiently early so that they may not miss the post for the day. Accumulation in section of papers for despatch till a late hour in the day should be avoided to minimise inconvenience and delay in despatch and also to save late fees leviable under postal rules for late posting.

8.24. Each Despatch Clerk should be allotted some sections so as to see that one gets about 250 letters per day. To avoid duplication of work and package in respect of Offices to which quite good number of letters will have to be despatched every day, viz, the

letters addressed to the Treasury Officers, Heads of Secretariat Departments, Heads of other Departments, Collectors of Districts, Revenue Divisional Officers, Thasildars, etc., should be centralised in particular seats. This will be done by sorting out all outward letters according to the addressee. Letters for despatch should be received upto 2.30 p.m. Out-to-day letters and telegrams should however be received upto 6.00 p.m by the turn duty despatchers who will work in turns. One despatcher will be on duty by turn till 6.30 p.m on everyday for despatching the out-to-day letters and telegrams on the same day they are received.

8.25. The letters from the sections should be first received from the sectional Despatch Register, after acknowledging them and diarised in one of the two registers, (one for ordinary and the other for registered letters) after sorting them. The registers should contain date of receipt in the despatch section, number and date of letters, section from which received, to whom addressed and postage used for the cover. So far as registered letters are concerned the postal receipt number should be indicated. Letters addressed to the offices that are centralised in particular seats should be sorted out by each despatch clerk in the respective cages of the despatch clerk concerned by 4.00 p.m. The letters thus grouped together in respect of the centralised offices should be diarised giving the number and date of the letter and the address separately for registered and ordinary post. The postage used for the cover and the postal receipt number in respect of registered covers should also be indicated.

8.26. So far as covers intended for local delivery are concerned they should be listed in the Group 'D' Officials book and handed over to the cycle messengers who are allotted several Offices in a particular locality for distribution of the same.

8.27. Letters intended to be despatched by registered post should be distinctly marked as such on the top of the letters as well as in the despatch register. The address should be correctly and legibly written and abbreviations avoided.

8.28. Letters despatched under certificates of posting should be entered in a separate register which should be maintained by each

despatcher and postal endorsement should be obtained in the register itself.

--(Correspondence Section Order dt.24th January, 1957-o.o No.CDS/010/57,58/5, dt.25th January 1957)

8.29. All urgent papers marked "out-to-day" by Gazetted Officers or under their orders, should be received by despatchers irrespective of time of delivery by sections and they should see that they are despatched on the same day without exception.

8.30. Enclosure to letters should not be pinned but fastened together with a tag or twine and details of enclosures should invariably be noted on the outgoing letters. Central despatch Section will not be held responsible for any discrepancies as a result of non-compliance of the above instructions by the sections.

--(O.O.No.CDS/010/57-58/5, dt.15th January, 1957)

8.31. Before half margin letters, statements, objection statements, etc., which are copied and examined in the sections, are delivered to the despatcher for despatch, the sections concerned should see that each paper is signed numbered, dated and securely stitched with enclosures, if any, noting at the same time the number of enclosures sent for guidance of the despatcher, and enter them in the Despatch Register.

8.32. The exclusive privilege vested in the President by Sections 4 and 5 of the Indian Post Office Act, of conveying by post from one place to another of letters and of performing all the incidental services of receiving, collecting, sending despatching and delivering all letters, should not be infringed.

--(G.I., Industries and Labour Department No.637, I.M.32-T.I Dated 6th August, 1934-Forwarded with Auditor General's Endt. No.1632-NGE. 470-34, dt.13th December, 1934)

NOTE: There is, however, no objection to--

(1) the sending of individual urgent communications by special messengers if clearly necessary in the public interests and

(2) the continuance of the common practice of sending letters from one office to another in the same station by peon instead of by post.

--(Auditor General's Endt. No.535-NGE 470-34,dt.2-4-1935, forwarding copy of the G.O.I. industries and labour Deptt. Lr.No.637-IM32-T-I, dt.7-2-1935)

8.33. Only cloth-lined covers which have been standardised, bearing Nos.S.E.6-A and S.E.7-A should be used in transmitting important documents.

Economy slips

8.34. Economy slips should be used on envelopes for all ordinary correspondence except when the contents are bulky or of a confidential nature or when it is proposed to send the covers insured. They are not to be used for covers addressed to private individuals or firms or to foreign countries.

--(Lr.No.A.354, dt.9-9-1938 from G.I. Dept. of Labour communicated in Auditor General's Endt. No.552-Rec. 81-38 dt.26-9-1938)

8.35. The despatcher will be careful to see that the enclosures of each letter are correctly forwarded and to write on the cover of each letter the name of the station at which it is to be delivered, and not merely the official title of the person addressed. He should also see that the fair copies of all letters and statements made ready before a holiday are despatched before the office closes for the day.

8.36. When covers are sent by a Group 'D' servant of the office they should be entered in the books with the Group 'D' servants (Form No.S.38) and the time when the packets were given to him noted in the "Date" column. Packets containing valuables should be entrusted only to trust-worthy messengers. The despatcher should see that their delivery is acknowledged in the books of the Group 'D' servants. Cheques, etc., intended for realisation and credit in the accounts should be sent during the working hours of the Bank.

8.37. Intimation of change of addresses will be shown to the despatcher who should note them for guidance and he will be responsible for seeing that changes in addresses are followed. Primarily it will be the duty of the section, from which the letters or other communications issue, to enter the correct address with

destinations in office copies of drafts before they are sent to Gazetted Officers for approval. If abbreviations are used, such abbreviations should after they are recognised, be noted and the list handed over to the typists and despatchers. The Gazetted Officers should also refuse to pass drafts, etc., if sent to them in an incomplete way. Drafts, etc., received by the typing section or despatch section, with incomplete addresses, should be returned to the respective sections for being completed before being typed or despatched.

Documents to be sent by registered post/on certificate of posting

8.38. Documents marked (A) below should invariably be despatched by registered post and as regard those marked (B) it is enough if a certificate of posting is obtained. To facilitate the work of the despatcher, a note 'Registered Post' or 'Certificate of posting' should be made at the top of each document to be despatched:

(A)	(B)
1. Service Books	1. Confidential letters (Personal address)
2. Inspection Records sent to inspection parties.	2. Service Postage stamps.
3. Bank drafts	3. Appointment orders.
4. Pass Books	4. Attachment orders and court summons
5. Policies	
6. Succession Certificates and Power of attorney	

Pin code number and Quick Mail Service

8.39. (a) Post and Telegraphs Department has launched a campaign to popularise the use of Pin Code in addresses because this makes on the one hand sorting easier and on the other hand ensure quick transmission and correct delivery. An indication of Pin Code is also essential for taking advantage of Quick Mail Service vide sub-para (b) below. Pin Code number should, therefore, be noted in all the outgoing letters (OMI/C-12-26/75-76/11, dated 17-9-1975).

(b) The P&T Department has introduced with effect from 1-8-1975, a National 'Quick Mail Service' inter connecting all the Headquarters of the States and most of the Union Territories. Greater use of the 'Quick Mail Service' will help in eliminating the need for telegrams in all but exceptionally urgent cases and will thus result in considerable savings to Government. It should be ensured that fullest use of the 'Quick Mail Service' noting the correct Postal Index Number (PIN) in the address is made in preference to telegrams and that telegrams are sent only in very exceptional and un-avoidable cases. Special Quick Mail Service letter boxes have been provided in selected places in Hyderabad.

A.A.O/S.Os should ensure that the National 'Quick Mail Service' is availed of save in every exceptional cases when the issue of telegrams, cannot be avoided.

Branch Officers should approve the telegrams only in exceptional cases and make use of the 'Quick Mail Service' instead of telegrams.

Despatch registers to be collected back by sections

8.40. The despatch registers sent to correspondence section should be collected back by the concerned sections at 4.00 p.m daily. The Auditors concerned should check up whether all the letters sent in Despatch Registers have been duly acknowledged by the Correspondence Section.

(O.O. No.CDS/019/57-58/5 Dt.25-1-1957)

Postal franking machine

8.41. The postage payable on the letters and other articles despatched from this office is paid by embossing the requisite stamps by means of the Franking machine maintained in the Despatch section. The machine is set as and when required and the value of the postage set in the machine is paid to the postal department. The machine indicates the value of stamps used up and the balance still available.

8.42. The account of service postage consumed in the Franking machine and service postage labels used in respect of covers relating

to each despatch clerk should be maintained by Head Despatcher. The account should be submitted daily to the Section head and monthly to the A.O (O.E) through the Section head who will verify the stock of service postage on hand and the readings in the Franking machine.

8.43. The machine should be handed over to the custody of the section head at the end of each day after the close of the office.

Service postage stamps

8.44. A stock of service postage stamps is kept in the Despatch section for use on telegrams and letters etc., when the postal franking machine may not be available or cannot be used. Requisition of stamps will be made on the District Treasury Officer, Hyderabad by contingent bills drawn by A.O (O.E).

8.45. A stamp account in Form No.3 will be maintained and written up each day, indicating the opening balance the value of stamps purchased, the value of stamps expended and balance at the end of each day. The entries in the stamp account should be attested every day by the head of the section. After necessary check he should also count the balance of stamps in hand at the commencement of each day. The stamp account should be submitted to A.O (O.E) for review. The stamp account should also be submitted to A.O (O.E) whenever a bill for postage stamps is submitted to him for drawal.

8.46. The Head despatcher will, at the close of each day, receive back from the despatchers the balance of stamps left with them and when it is actually necessary to carry on despatch work on holidays, he should, if he is not present at the office, take care not to leave with the despatchers any amount largely in excess of the requirements for those days.

8.47. "Service" postage stamps should be used for the pre-payment of official correspondence addressed to the Common Wealth countries only, while correspondence for other countries should be prepaid by means of ordinary stamps. Correspondence addressed to such countries using "Service" stamps are treated as unpaid and double the postage is recovered from the addressee on delivery.

CHAPTER - IX

LIBRARY

GENERAL

9.1. Books and Publications (herein generally referred to as "Books") belonging to the Library are in charge of an Auditor in O.E section who is known as Librarian. He is responsible for the proper performance of the work connected with the Library and to keep the Keys of Almirahs in the Library.

Accession register

9.2. According to the provisions of Rule 113 of the G.F.Rs 1963, an inventory or account of all stores is required to be maintained in a form prescribed by the competent authority. In so far as the books acquired by various libraries of the Central Government are concerned, it has been decided that the necessary records should be maintained in the standard form given in Annexure-I to this chapter. This form of Accession Register may be used by all libraries of the Central Government excepting those of a specialised nature which may require additional information in the Accession Register.

(No.F.11(2)-E II (A)/70 Dt.02.07.1970 of G.O.I. MF Dept. of expen. received with CAG's Lr.1825 TA II 373/69 Dt.30.09.1970).

Other subsidiary registers, issue, verification etc.

9.3. (i) In addition to making entries of all books received in the Library in Accession Register O.E Section will maintain the following subsidiary issue-cum-stock register in separate volumes for the following:

- (1) Books marked "SECRET"
- (2) Books for the use of I.A & A.D only.
- (3) Govt. Publications State and Central priced and unpriced.
- (4) Other Miscellaneous Publications.

(ii) The issue-cum-stock Registers will have a separate page for each type of publication and a reference of the entry in this register will be furnished in Col. (15) of the Accession Register.

Acknowledgments for issues will be obtained in the Issue-cum-stock Register itself or in a separate sheet pasted to the relevant page in the Stock Register.

(iii) O.E Section will prepare a list (in triplicate) of books purchased specifically for the use of Group Officers/Sections etc., and issued to them on permanent basis and send the same to the concerned Group Officer/Sections etc., at the end of each financial year for confirmation of their availability with them and return of 2 copies back to O.E section.

(iv) O.E section will be responsible for physical verification of the books left with that sections as per records and also of all the books which are marked 'Secret' and 'For use in I.A &A.D by obtaining acknowledgments under the provisions of paras 2.14.2 to 2.14.2(1) of M.S.O(A).

(v) The responsibility to maintain record of books issued permanently to Group Officers/Controlling section etc., will rest with the concerned Group Officers/Controlling sections etc., who, in addition to confirming the presence of such books to O.E at the end of each year will make them available for physical verification as and when called for. The provisions of para 2.15 of M.S.O (A) may also be followed by the Group Officer/Sections etc., in maintaining the sectional Library.

(vi) All the Group Officers, A.G's Secretariat and Controlling Sections are also required to maintain a register of books issued to them and include the same as an item in the handing over reports when charge is handed over.

(O.M.I/Lib/14-1/75-76/O.O dt.25.04.1975)

9.4. (a) As a general rule not more than one copy of a book will be placed in the Library, copies of books ordered to be kept in stock will be placed in separate almirahs. The Library attendant shall not have access to those almirahs and books in them shall not be put up for reference.

(b) As soon as a new edition of a book is received the Librarian will take orders as to the number of copies of the previous edition to be maintained in the Library and as to the disposal of the

copies, if any, over and above the number so retained. The surplus copies of old editions will be kept in a separate almirah, the contents of which will be examined by the Librarian on the 31st July of each year and orders of the Dy. Accountant General/Sr.DAG (Admn) obtained as to their disposal by sale or otherwise.

(c) When almanacs, Calendars and similar periodical publications are distributed in the office, a copy of the edition immediately preceding shall be retained in the Library and the remainder disposed of under the orders of the Dy. Accountant General (Admn.).

Issue of books from the library

9.5. Books will be issued on the requisition in writing of an officer, A.A.O/S.O or Sr.Ar./Auditor provided in the last case the requisition is countersigned by the A.A.O/S.O of the section concerned in which the auditor works. When a book is supplied the requisition memorandum will be endorsed 'furnished' under the dated initials of the Librarian. In the event of the books asked for not being available, the memorandum will be returned to its signatory with the endorsement "not available". Application for more than one book should not be made on the same form. The signatory to a requisition Memorandum is held responsible for the books issued in compliance therewith until it is duly returned.

9.6. (a) The requisition memorandum complied with and endorsed will be retained in the Library as a voucher until the book is duly returned. On return of a book to the Library, the requisition memorandum relating to it will be returned to the signatory.

(b) On the first Monday in each month the Librarian should examine these memoranda and issue reminders for the return of the books which have been out for more than a month.

Verification of books

9.7. The verification of books in the Library will be done by a Main Party of Inspection in the last week of December of each year and a list of missing volumes will be made out and passed on to the Audit Officer, O.E for further necessary action.

Correction slips of code etc

9.8. The receipt of correction slips from the publication Branch should be watched by the Librarian carefully and reminders wherever they are due should be issued and on receipt of the correction slips they should be distributed to the sections as per the availability of Books in the sections.

(O.O.No. corres/Lib./40, dt.09.03.1959)

9.9. The Librarian will paste all correction slips of codes, Acts and Manuals, Books of reference etc., which are kept in the library. A Clerk/Sr.Auditor/Auditor from the leave, leave reserve will be posted to assist the librarian whenever possible.

Supply of Central Government publications to State Government and vice versa

9.10. The orders regarding the free supply to State Govt. of Government of India Publications and to Govt. of India State Govt. Publications are contained in Annexure-II.

Supply of codes and manuals to the C&A.G

9.11. One copy of the Manuals and all financial rules and orders issued in the form of Codes, Manuals or Standing Regulations by the Ministries/Departments of the State Govt. as soon as they are reprinted or revised should invariably be sent to the Comptroller and Auditor General for his office library.

NOTE: In case where later editions have been published, only the latest edition need be sent.

(C.A.G's Lr.No. 72-Rec. 22-54, dt.09.04.1954)

Miscellaneous

9.12. All publications containing percentage of audit and the detailed process of audit are to be treated as "Secret" and for official use only. Such publications and other confidential publications, if any, should neither be included in the statement to be sent to the Parliament Library nor supplied to the Parliamentary Library.

(C.A.G's Endt. No.526-Admn. II: 303-54, dt.30.04.1955)

Supply of copies at concessional rates etc.

9.13. Priced Publications of Govt. of India, the Local Govt. and the Comptroller and Auditor General are supplied to the auditors of the Audit Offices at 50% of the price, 25% of the remaining amount being met out of the contingent grant of the office to which the auditors belong and the balance 25% representing the discount allowed by the publishing departments. The concession should not be granted to any person except under the personal orders of the head of the office concerned.

(G.I.M.W.,H and S.L.F.No.S&P/11-12-30/57, dt.22.01.1959).

9.14. Requirements of the members of the office will be ascertained and consolidated and a requisition sent for the supply. On receipt of the Invoice which will be for 75 per cent of the cost, a bill debiting the head "850. Civil Advances -- Other Departmental Advances -- Advances for purchase of Books" will be made out and cashed. The money thus drawn will be remitted and the books obtained. After the books are distributed, recovery will be effected from the members concerned by cash or short disbursement of pay at two-thirds of invoice price of the books and credited to the above head. At the same time an adjustment bill will be made out for the difference of 25% remaining unadjusted, raising the debit against "Office Contingencies" by per contra credit to "850 Civil Advances -- Other Departmental Advances -- Advances for purchase of books".

Railway guides etc

9.15. O.E section will assess the requirements of the following publications and obtain them as they are issued and distribute them.

- (1) South Central Railway Guide.
- (2) Indian Railway Guide.
- (3) Indian Postal and Telegraph Guide.

(Two copies-- one for A.G and the other for the Library)

Stock file

9.16. Spare copies of orders of the Govt. of India received by the Dak Clerk should immediately be delivered to the section to which

the original reference has been given retaining two copies in the O.E section to be made over to the Librarian, for the "Stock File".

The Section concerned while disposing of the original reference should indicate thereon, a suitable distribution of the spare copies to other section which are next concerned with the order and also to the respective officers and make the distribution accordingly. Ordinarily copies of orders of importance should be given to Accountant General, Dy. Accountant General, Asst. Accountants General, WM Coordn. 'CASS Cordin.'.

9.17. Spare copies of the orders of the Andhra Pradesh Govt. are also received. These copies should be similarly made over to the section to which the original is given for necessary action stated above.

ANNEXURE - II

(Vide para 9.10)

SUPPLY OF PUBLICATIONS

1. With effect from 1st April, 1925, all publications of the Govt. of India except reports, etc., circulated to State Govts. for opinion by administrative Departments, of the Govt. of India are issued to them on payments only. Subject to this exception, no departments of the Govt. of India send their publications to State Govt. except on requisition through the Central Publication Branch.

(Memorandum from the Govt. of India, Dept. of Industries and Labour No.436, dated 1st August 1924)

NOTE: Certain priced publications of the Govt. of India were being offered for sale to the public at a rate below cost price for propaganda or publicity purposes but subject to the provision that the loss on the number of such copies placed for sale paid in cash to the Stationery and Printing Department by the Administrative department concerned. The position having changed with the decommercialisation of the Central Publication Branch from 1st April, 1931 no recoveries need be made from the Departments concerned in respect of such publications from that date to cover up the loss.

--(Auditor General's endt. No.1433-Admn.419-24, dated 14th October,1924)

2. Priced publications required by State Governments as agents for the administration of Union subjects are supplied free. They will be indented for through the Administrative Department of the Government of India which will forward the requisition to the Central Publication Branch of the Govt. of India for compliance, and such issues will not be debited against the State Government. All free issues of the recurring publications of the State Government to Union Government Officers have also been terminated with effect from 1st April, 1925.

The Director of Printing, Government Press, Hyderabad makes his arrangements for the supply of the publications direct to the Union Government Officers after obtaining them, if necessary, from the departments concerned.

--(G.O.No.679, Finance dated 13th September, 1924, and G.O. Finance Department No.Mis.234, dated 23rd March, 1929).

3. Priced publications such as Codes, Manuals, Audit Instructions, etc., issued by the Comptroller and Auditor General and his subordinate Audit Officers and corrections thereto required by officers of State Government are no longer supplied free of charge, but they have to be obtained direct from the Manager of Publications, Central Publication Branch, Civil Lines, Delhi, on payment.

--(Govt. of India, Finance Deptt., No.D.3165-A, dated 29th December 1928)

4. Financial Code, Manuals, etc., issued by the State Governments are for the present supplied free of charge to audit officers on requisition from them to the Director of Printing, Government Press, but the State Government is willing to allow a discount of 25 per cent, below the usual sale price in the case of publications supplied to Union Offices. The above order applies also to all departments of the Government of India including the Defence Department, the offices of the Military Department, Indian Air Force, Indian Marine and Military Accounts Department.

CHAPTER - X
STATIONERY AND FORMS
STATIONERY

10.1. The Central Stationery Office Rules, 1924, issued under the authority of the Government of India for the supply and use of stationery stores should be strictly followed.

Stationery allotment:

10.2. The Controller of stationery fixes annually the stationery allotment for each audit Office and he should be addressed for any modification of the allotment fixed, if necessary Comptroller and Auditor General should be addressed only if a mutual settlement with the Controller could not be arrived at.

(Auditor General's Ir.No.3554-E, 865-24 dt.7-8-1974 addressed to A.G Bihar and Orissa, Copy forwarded in his Endt. 3555-E, 865-74, dt.7-8-1974)

Indent:

10.3. The annual indent for stationery, prepared in the form prescribed by the stationery Office should be submitted by 1st July, duly completed in every respect, full consideration being given to economy, past consumption stock in hand, estimated requirements and the annual allotment fixed for the Office. Indents sent after the end of February are not complied with unless of an urgent or exceptional nature and provided that they are sent between the 1st and 10th of March.

(a) All the sections will furnish their annual requirements of Forms to be printed by the Government of India Printing Process by the 15th of December every year to OE I section for consolidation and onward transmission to the Government of India Ministry of Urban Development by the first week of February every year. The form in which annual requirements is to be furnished is as per Annexure-I to this chapter.

(Circular No.NGE/54/86 in No.2305-N-e/4-86 dt.11-7-1986 from CAG)

Stock Register:

10.4. All stores received from the Central Stationery Office are kept under lock and key in charge of the stationery Clerk under the orders of the A.O (O.E) section.

10.5. (i) An account of receipts and issues of Stationery stores is maintained in the stock Register in form SY.240.

(ii) As soon as the stores are received from the Central Stationery Office, Calcutta, they should be brought to the account in the Register and the relative entries initialled by the stationery Clerk in the remarks column of the Register in token of check.

The stock register should be balanced monthly and the arithmetical correctness of the receipts, issues and closing balance should be checked by the A.A.O/S.O before the stock and issue registers are submitted to Branch Officer.

(iii) Articles of stationery when lent to other Offices and subsequently received back from them should also find a place in the Stationery Stock Book.

Claims for storage:

10.6. If the package or consignment of stationery articles is suspected to have been tampered with or damaged the weight of the package or consignment must, before delivery is taken from the Railway, be verified with the weight noted in the railway receipt by weighing again the package and taking "open delivery" and checking the contents as per packing list, a claim being made for shortage, if any, against the Railway. If this procedure is not followed the Deputy Controller will not admit claims for short issues.

Local purchase of stationery stores:

10.7. (i) The powers with regard to the local purchase of stationery stores are given in item 17 of Section A of M.S.O (Admn.) Vol.II.

(ii) The exercise of these powers will also be subject to the following conditions;

(a) Local purchases should be so regulated that the overall procurement of stationery stores including those received through the Government of India, Stationery Office/Regional Stationery Depot does not exceed the total requirements of the indenter calculated on the basis of the "Quantity Scale" prescribed by the Controller of Stationery for the consumption of different items of stationery by various categories of staff and after making the local purchase the indenter should inform the Government of India, Stationery Office, Calcutta/Regional Stationery Depot, New Delhi, as the case may be in the first week of April, July, October and January, of the particulars of such purchases and made during the preceding quarter (i.e., quarter ending 31st March, 30th June, 30th September and 31st December) so that the quantities to be supplied by the Government of India Stationery Office are reduced to the extent; and

(b) These delegations do not extend to the purchase of paper for printing purposes except with the prior concurrence of Controller of Stationery.

(G.I.M.G.O. M.No. F.12/76 E.II (A)/60, dt.6-8-1960)

Supply of stationery to the staff:

10.8. Between the 9th and 12th of every month, the A.A.O/S.O of each section or department of the Office will prepare an indent in Form No.SY.305 for stationery articles, and plain sheets for printed forms required for his section or department and send the same to the stationery clerk. The stationery clerk should satisfy himself that the quantity indented for is not in excess of the authorised scale and then submit the indents to the Audit Officer (O.E) through Assistant Audit Officer/Section Officer for sanction. The articles of stationery as sanctioned will be delivered to the Clerks of the sections concerned and their acknowledgements taken in the space provided for the purpose in the indent form at the time the articles are delivered. No receipts need be taken in column 23 of the Stationery Stock Register (Form No.SY.240) as the indent itself will be sufficient receipt but the stationery clerk is responsible for seeing that the indent forms duly receipted are promptly returned to him. The articles of stationery issued to the sections during a month are

then consolidated into a single statement and the necessary entries made in the stock register. Supplementary indents should be discouraged as much as possible. They may be allowed only in urgent and unavoidable cases.

10.9. A.A.O/S.O will be responsible for the distribution of stationery received from the stationery clerk and should see that no waste is allowed in their sections.

10.10. At the beginning of each month an indent form will be circulated among all the Audit Officers who will note on it the articles of stationery required for their own use. These articles are delivered to their respective Group-D employees and their acknowledgements taken on the indents.

Economy in the consumption of paper and other stationery products involving use of paper:

10.11. Government of India have been issuing instructions from time to time, for observing economy in the use of paper and other stationery products involving the use of paper. Hence special indents for white paper and for other stationery articles should be resorted to where the stationery asked for is specially required for any urgent purpose. Otherwise articles of stationery which are issued in the monthly indents should normally suffice, as they are restricted to the scales admissible according to which the supply is made by the controller of stationery. Special indents must, therefore, be scrutinised carefully by the Audit Officer concerned. They should satisfy themselves that the stationery indented for by the sections is absolutely necessary for the special work for which they are intended. Requisitions for stationery should not be sent as a matter of routine and utmost economy in using white paper should be observed by all concerned.

(G.O.No.Corresp/39, dt.7-2-1959 based on O.M.S & P), 11-61 (35)/58, dt.8-12-1958 and G.I., M.W.H. and S.O.M. No.S & P. 11-61 (35)/58, dt.10-2-1959)

Misuse of Government stationery:

10.12. Stationery should on no account be used by Government Officials for other than bonafide public purposes.

Destruction of old indents:

10.13. At the beginning of each financial year, the indents of the second preceding financial year should be destroyed.

Rubber stamps:

10.14. The Government of India, stationery office, Calcutta, will conclude annual rate contracts with the rubber stamps manufacturers. Copies of the rate Contract will be supplied to all the Offices. These indentors will be specifically authorised to act as Direct Demanding Officers against the rate contract. Any direct demanding Officer requiring rubber stamps may place a supply order (in Form S.O.162-B) directly on rubber stamp manufacturers. The supplies of the rubber stamps will be inspected, received and paid for directly by the direct demanding Officers. Any complaint about the performance of the manufacturers will, however, be brought to the notice of the Government of India Stationery Officer, Calcutta with full particulars, including a copy of the supply order and copies of correspondence exchanged with the manufacturers.

10.15. At the time of placing supply orders, the direct demanding Officers should keep in mind that the round shaped rubber stamps with State emblem are intended for exclusive use of the Indian Embassies and other high dignitaries and that rubber stamps of oval shape only are to be used by other Indentors. The manufacturers should also be advised in appropriate cases, to take special safeguards against the possibility of counterfeiting of Government rubber stamps by unscrupulous persons.

10.16. The Government of India, Ministry of Works, Housing and Supply have decided that in case of non-supply or delay in supply from the agency of Government of India Stationery Office, Ministry of Heads of Departments may incur expenditure on local purchase of rubber stamps and Office seals to the extent of Rs.200 per annum without any limit for purchase at a time. In case the above financial limit exceeds orders of C.A.G are to be obtained vide

CAG's Lr.No.2164-NGE.I/163-70, dated 22-8-1973 with a view to safeguarding the counterfeiting of Government stamps and seals by unscrupulous persons, such purchase should be made with the greatest caution and from firms of repute only.

(G.I.M.F. Lr.No.F.20(11)-EG.I/59, dt.17-3-1960 recd. under CAG's No.662 NGE.I/40-59, dt.31-3-1960 and G.I.M.W.H.S.O.M.No.S&P, II-61 (28)/58 dt.5-6-1961, recd under CAG's No.1218-NGE.I/47-60, Pt.I, dt.25-7-1961)

10.17. Rubber stamps supplied to sections must be accounted for by them and a quarterly certificate should be furnished to O.E section.

(O.O.3/Corres/Rubber, dt.7-5-1959)

Physical verification of stationery:

10.18. Physical verification should be done quarterly by a A.A.O/S.O nominated by Sr.D.A.G (Admn.). This verification should be done in the first week of each quarter, viz., of April, July, October and January and a report submitted to Sr.D.A.G by 10th of the above months.

10.19. Besides the Inspection Civil staff should verify the balance every year when they conduct local audit.

Printing and Binding:

10.20. The procedure in regard to printing and supply of forms and printing of miscellaneous work for officers of the Union Government is laid down in the Rules for printing and binding issued by the Government of India. The items of work dealt within the aforesaid rules are indicated below for reference:-

- | | | |
|---|----|------------------|
| 1. Standard and special forms | .. | Rules 2 & 4 to 7 |
| 2. State Standardised forms | .. | Rule 3 |
| 3. Miscellaneous printing: | | |
| (a) Classification | .. | Rule 8 |
| (b) Sanction required central printing office | .. | Rule 10 |
| (c) Transmission of work to press | .. | Rule 13 |
| (d) Requisition forms | .. | Rule 14 |
| (e) Receipt and delivery of work | .. | Rule 15 |

(f) Copy to be in complete and final form	..	Rule 16 & 17
(g) Style of printing	..	Rule 18
(h) Number of copies required	..	Rule 22
(i) Proofs and return of proofs	..	Rule 23 & 24
(j) Standing type	..	Rule 26
4. Printing in State Govt. Press	..	Rule 43 to 46

NOTE: Requisitions and indents on the Director of Printing & Stationery, should be submitted in duplicate.

(Controller of Printing and Stationery Memo. No.41/45/47-P, dt.26-9-1947 Case A.C.P. & T out)

10.21. According to the existing instructions all requisitions for printing are to be signed by the Head of Department in the case of publications and by the Head of the office in the case of form. The Government of India, Ministry of Works, Housing and Supply have now suggested that all such requisitions for printing of publications as well as forms should be screened by the Head of the Department before these are placed on the printing and stationery department. Officers and staff at all levels should take utmost care to use paper economically. Both sides of the paper should be used wherever possible and all typewritten work should as a rule be in a single space.

Certificate as reproduced below should invariably be recorded on the requisitions failing which the same will not be accepted by the Directorate.

“CERTIFICATE”

(i) that the job has been screened and approved for printing by the Head of the department.

(ii) that the printing of job is inescapable and the number of copies required is the bearest minimum;

(iii) that the requisition has been signed by a Class-I Gazetted Officer.

(CAG's Lr.No.2005-Admn.II/359-62, dt.21-11-1962, and C.A.G's Lr.No.476 Cever 1/15-72-II Dt.1-7-1974)

10.22. Requisitions for printing works (S/99 and S/99-A) are to be submitted in duplicate as it is frequently necessary for the office of the Director of Printing to keep a record of the particulars and to the instructions given to the presses by the indentors in regard to style of printing etc. This would also apply in the case of requisitions sent in Form S.99-C for "Printing in lieu of duplicating".

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

10.24. Two lists (Lists A & B) detailing the works that are to be printed at the Govt. of India Press and at the State Govt. Press, respectively, will be found in Annexure-II.

10.25. In order to claim copy-right protection for the publications of this department, the symbol C (with the name of the proprietor of the copy-right and year of publication should be printed at the back of title page on all publications of this department printed or reprinted after 21st January 1958.

(C.A.G's Lr.No.696. Admn.11-557, dt.16-3-1959)

10.26. For this purpose, the following instructions have been issued by the Comptroller and Auditor General.

(i) Local Manuals of Accountants General Offices:- These publications are issued under the authority of the Accountants General concerned. It would be necessary now to ensure that the authority is invariably recorded on all the publications in future. The notice in such cases may read as "Accountant General".

10.27. Consequent on the decentralisation of budgeting of printing w.e.f. 1-4-1969 I.A & A.D is treated as paying Dept. and necessary provisions for printing the forms has to be made in this office budget under 2016. Audit-A (2)(7) publications, vide G.O.I.M.O.F. (A.E.) O.M. No.F3 (113) B/68, dt.6-1-1969 received in C.A.G's Endt. No.409, N.G.E.I./25368, dated 3-3-1969.

Indents for printed forms from Manager, forms press, Calcutta:

10.28. (a) The due date for despatch of indents for forms is as shown below:-

Standard Forms	..	1st December preceding the year of requirement.
Special Forms	..	1st March preceding the year of requirements. (Appx. V to the Rules for Printing and Binding, Government of India)
State Forms	..	15th March preceding the year of requirements (Stationery Manual Vol.II part-I)

Calendars:

(b) Calendars:- Indents for the calendars specified below should be prepared and despatched so as to reach the Manager, Forms Press, Calcutta, not later than 31st August each year for enabling that Officer to ascertain the approximate number of copies required to be printed and to place printing orders accordingly in good time to complete supply by the 1st week of December each year. Indents reaching the manager subsequent to 31st August are liable to be returned owing to the stock being insufficient to meet the demands.

Indents for forms S.143 (Desk Calendars)
S.144 (Desk Calendar refill)
S.146 (Card Calendar) and
S.114 (Engagement Calendar).

should always be accompanied by certificates in the following forms as otherwise they are liable to be returned.

Certified that :-

(i) The number of copies of forms S.143, S.144 and S.145 indented for in each case is actually required for Audit Officers of this office.

(ii) Copies of Form No.S.146 indented for are actually required for non-Gazetted Officers of this Department/Office, and

(iii) The number of copies indented for of Form No.S.114 is required for the use of Gazetted Officers and non-Gazetted Officers who actually need a diary for the efficient discharge of their duties.

(Extract from Memorandum No.D.62/11/34, dt.22-3-1934 from the Controller of Stationery and Printing Calcutta forwarded with Auditor General's No.2169-Admn. 573-51, dt.8-8-1951)

(c) A list of forms in use in the office is given in Annexure-III.

Printing work sent to Government or other press in Hyderabad

--Special Forms:

10.29. In cases where local printing has been sanctioned by the Director of Printing, orders to be sent to the superintendent, Government Press from this office should pass through the Stationery Clerk who will note in a register kept for the purpose the following particulars:-

- (1) Date of indent
- (2) Description of work
- (3) Number of copies required
- (4) Section indenting and
- (5) Remarks

Stock books of forms:

10.30. Stock books in Form SY.240 should be maintained in the Forms Section for the whole stock of forms. As soon as the supply is received, they should be checked, brought to account in the stock book and noted against the invoices sent by the Manager, Forms Press and returned to him duly acknowledged, without delay.

10.31. Supplies against sectional demands should be noted in the various stock books and the monthly totals worked out by the first week of the next month. The stock book should be closed annually and the entries totalled and balanced.

Report of obsolete forms:

10.32. Assistant Audit Officers will, from time to time bring to the notice of the Stationery section, all such forms which have become obsolete or have been deleted or revised and are not to be used, so that necessary steps may be taken to dispose of the stock of such forms and to revise and correct the list and stock book of forms.

Binding work:

10.33. The following instructions of the Director of Printing should be borne in mind when submitting requisitions for binding etc.

(i) Standard accounts forms should in future, be obtained in bound registers, where necessary, from the Manager of the Forms Press, Calcutta. For this purpose a requisition in Form No.S.99-B duly filled in, in all respects should be sent to the Manager of the Forms Press, Calcutta, along with the indent in Form.S.96 for the forms indented for. The following particulars in respect of binding, etc., should invariably be supplied along with the requisition, where necessary.

(a) the number of forms each register should contain;

(b) the style in which the registers should be bound;

(c) the manner in which the pages should be machine numbered in each register;

(d) the space, i.e., whether the ruling should be 1/4" , 1/2" etc., apart that should be left between the rules when the forms are required to be machine ruled.

(ii) In determining the style of binding to be provided for registers, etc., due consideration should be given to the extent of handling each Volume will receive, i.e., whether daily frequently or occasionally and the period for which it will be preserved. For instance, if a register will receive handling daily and frequently and will be retained for a period of not less than ten years, the style of binding should not be superior to "Leather back and corners, cloth sides, board". If the extent of handling will not be great and the period of retention will be short, an inferior style of binding, such as "Cloth back, paper sides, out flush, board" should suffice. Registers

of less importance and which will be retained for not more than one year, or so, may be provided with a thick paper cover only.

(iii) In the case of certain specified forms which owing to their size and complicated nature, cannot conveniently be obtained in bound registers from the Forms Press, Calcutta the Director of Printing will be prepared to authorise local binding. The number of such forms should be kept down to the absolute minimum and no form which could be obtained in bound registers from the Forms Press, Calcutta, should be bound locally. The specific sanction to these forms being bound at the respective local Government Presses, should be applied for and obtained before loose copies of forms are indented for from the Forms Press, Calcutta, and the sanction once accorded will be effective for subsequent years unless otherwise stipulated. When applying for the sanction the style in which it is proposed to have the registers bound should be stated.

(Auditor General's Lr.No.693-Admn-II-224-133 dt.17th November 1933 and Controller's (Printing and Stationery) Lr.No.P.30-25-33, dt.8th December, 1933)

ANNEXURE - I
(Refer para No.10.3(a))

**PROFORMA FOR INTIMATING THE REQUIREMENTS OF THE PRINTING JOB DURING THE ENSUING
YEAR BY VARIOUS MINISTRIES/DEPARTMENTS OF THE GOVERNMENT OF INDIA**

Sl. No.	Title of the job	No. of manuscript (type written double space in paper 20.5 x 29.5 cm.)	Language	No. of printed copies required	Type of binding required	Date on which manuscript duly edited will be handed over to the Press	Date on which printed copies will be required	Special instructions/ requirements, if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

ANNEXURE - II
(Vide Para 10-24)

PRINTING OF PUBLICATIONS

LIST A- List of recurring publications issued by this office at Government of India Press.

Sl. No.	Description of work	Size	Periodicity
(1)	(2)	(3)	(4)
1)	Establishment List (to be printed on unbleached paper)	Royal Octave	Annually
2)	Manual of General Procedure	- do -	When additions or alterations are so numerous as to necessitate reprinting
3)	Manual of the Establishment section	- do -	- do -
4)	Provident Fund Section Manual	- do -	- do -
5)	Works Audit Department Manual	- do -	- do -
6)	Manual of Outside Audit Dept.	- do -	- do -
7)	Pension Audit Manual	- do -	- do -
8)	Treasury Audit Department Manuals Vols. I to III.	- do -	- do -
9)	Manual of the Forest Audit Dept.	- do -	- do -
10)	Departmental Examination question papers	Foolscap Folio	As and when required
11)	Addenda and Corrigenda to items above	Royal Octave	As and when required.

LIST- 'B'- To be printed at the State Government Press.

(1)	(2)	(3)	(4)
1.	Letters and Circulars	As required	As required

NOTE (1): The number and date of the letter of the Controller of Printing and stationery should be quoted on all requisitions as authority for printing when any of the publications noted in the above two lists is sent for printing.

NOTE (2): No printing work, unless specifically sanctioned by the Controller should be sent to press.

NOTE (3): The Controller of Printing and Stationery should be informed immediately if it is decided to discontinue the printing of any of the publications included in the lists above.

SPECIAL FORMS TO BE PRINTED AT THE GOVERNMENT OF INDIA PRESS:

Special Forms under the SYSY/M, GPF, ATM etc., series mentioned in Appendix-V to the Rules for printing and binding 1925 edition and in Part-II of the Book of Account Forms.

SPECIAL FORMS TO BE PRINTED AT THE STATE GOVERNMENT PRESS:

“Special forms required to be printed will be printed as and when the need arises by contacting the Govt. of India Press or the State Government Press as the case may be”.

ANNEXURE-III (Refer para 10.28 (c))**FORM No.1
(See Paragraph 5.18)****A.A.O's/S.O's/Auditor's Note Book**

Sl. No.	Reference to the papers leading to the subject	Subject matter	Action to be taken	No. of action taken	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

NOTE: 1. This note book should be submitted to the Gazetted officer-in-charge on the 25th of every alternate month.

2. The completion of action on each item in the note-book should be prominently noted by a red ink entry "Completed" made in column 1 immediately below the serial number.

**FORM No.2
(See paragraph 8.7.a)****DISTRIBUTION REGISTER OF DRAFT LETTERS****DATED**

Sl. No.	Number of letter	Time of receipt	Initials of Examiner
(1)	(2)	(3)	(4)

FORM No.3
 (See Paragraph 8.47)
STAMP ACCOUNT

Date	O.B	Paise										Rupees	Total	Remarks	Initials of	
		1	2	3	5	10	15	20	25	50	AAO/ SO				B.O	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	

FROM NO. 4
CATALOGUE OF BOOKS IN THE LIBRARY

Almirah	Reference number	Name of books
(1)	(2)	(3)

FORM NO.5

(See Paragraph 11.1)

REGISTER OF DEAD STOCK (SERVICEABLE ARTICLE)

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

FORM NO. 6

(See Paragraph 11.1)

CLASSIFIED ABSTRACT OF THE REGISTER OF DEAD STOCK

Date of supply or withdrawal	Name of the section	Tables (S.Os) and Code No.	Tables (Clerks) and Code No.	Teapoy and so on for each type or model of furniture and Code No.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

FORM NO.7

(See Paragraph 11.3)

ABSTRACT OF PERIODICAL CLOSING FOR THE CLASSIFIED ABSTRACT

Sl. No.	Name of the article	Code No.	Total of articles given to		Available in stock	Grand total	Cross reference to dead stock Regr. Folio
(1)	(2)	(3)	All Sections	All Offices	(6)	(7)	(8)

A.O.(Admn)

D.A.G.(Admn.)

FORM NO. 8
(See Paragraph 11.1)

REGISTER OF PURCHASES, RECEIPTS AND DISTRIBUTION OF FURNITURE

R E C E I P T S						I S S U E S				
Name of supplier	No. & date of voucher	Amount	No. of articles received	Reference to folio of Regt. of Dead stock	Serial No. allotted	Cost of value of the article	Section or G.O to whom issued	No. issued	Signature of S.O or Manager	Reference to folio of Regd. of Dead Stock
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

FORM NO.9

(See Paragraph 11.1)

REGISTER OF REPAIRABLE AND UNSERVICEABLE ARTICLES

Sl. No.	Nature of furniture	No. of articles		Balance	Reasons for condemnation, etc.	Other particulars such as method of disposal, etc.	Initials of Branch Officer	Remarks
		Repairable	Condemned					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

FORM NO. 10
(See Paragraph 11.11)

REGISTER OF HIRED TYPEWRITERS, ETC

Hired from (the name of the company)	On date	For a period of	Description of the typewriter			Rate per mensum	Reference to sanction	Sanction expires on	Remarks
			Make	Size	No.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

**LIST OF NON-STANDARD LOCAL FORMS USED IN
PRINCIPAL A.G. AP-I
(Administration Group of Section)**

Sl. No.	Form No. assigned	Description of the Form	Size in which to be printed	Remarks
(1)	(2)	(3)	(4)	(5)
(1)	Principal A.G(AU)I, A.P (Admn.)	1. HRA Certificates (IIA; IIB; IIIA'IIIB	Forms proposed by CAG; No. number assigned to be printed in the office Press.	
(2)	- do -	2. Proforma accompanying leave application	Foolscap	
(3)	- do -	3. GPF Temporary Withdrawal Form	Foolscap	
(4)	- do -	4. Improvised Acquittance Roll Form	As per specimen enclosed	
(5)	- do -	5. Extract of Medical cliam	Foolscap	Back and Back
(6)	- do -	6. Monthly Report on the State of work in Administra-tion group of sections	Foolscap	Back and Back

**LIST OF NON-STANDARD LOCAL FORMS USED IN
PRINCIPAL A.G. AP-I
(Inspection Civil Headquarters Sections)**

Sl. No.	Form No. assigned	Description of the Form	Size in which to be printed	Remarks
(1)	(2)	(3)	(4)	(5)
1)	PrI. A.G (AU-I), A.P, ICH	1. Extract of paras of forwarding forms	A5 size	
2)	- do -	2. Intimation to sections calling for vouchers	Foolscap size	
3)	- do -	3. Intimation of Programmes of Audit of Grants-in-Aid	Foolscap size	
4)	- do -	6. Audit Report forwarding form	- do -	
5)	- do -	7. Editing Sheet	- do -	
6)	- do -	8. Forwarding documents to parties.	- do -	
7)	- do -	10. Forwarding documents for Audit reports	- do -	Printing Back and Back
8)	- do -	11. Audit intimation form	- do -	- do -
9)	- do -	12. Monthly Report on the state of work of Inspection Civil/ SRA Hqrs./ RAST/ Sections	- do -	- do -
10)	- do -	13. Register for watching the receipts of Inspection reports	- do -	- do -

(1)	(2)	(3)	(4)	(5)
1)	- do -	14. Intimation regarding Audit of Zilla Parishads and Panchayats Samithis	- do -	- do -
2)	- do -	15. Intimation regarding Audit of Banks	- do -	- do -
3)	- do -	19. Forwarding Memo of supplementary Test Audit notes	A5 size	
4)	- do -	20. Forwarding Memo nil report	A5 size	
5)	- do -	21. memo forwarding result of review of Inspection reports	A5 size	
6)	- do -	22. Proforma for noting deviations for approval	Foolscap size	
7)	- do -	23. Tour Programme of proforma	Foolscap size	
8)	- do -	24. Proforma of review of Inspection reports	Foolscap size	

**LIST OF NON-STANDARD LOCAL FORMS IN USE IN
PRL. A.G. AP-I.
CASS (COORDINATION) AND CAP SECTION**

Sl. No.	Form No. assigned	Description of the Form	Size in which to be printed	Remarks
(1)	(2)	(3)	(4)	(5)
1)	AP-3	Six monthly objection statements	Foolscap size	Print in Back and Back
2)	AP-9	D.O Reminder form	A5 Size	- do -
3)	AP-10	Grant-in-Aid utilisation certificates non-receipt of	A5 Size	- do -
4)	SY/M/25 (A)	(i) Purport certificate	As per the size of specimen	- do -
5)	SY/M/25 (A)	(ii) Weekly closing of outstanding letters	Foolscap	- do -

CHAPTER - XI
FURNITURE
STOCK ACCOUNTS

11.1. O.E Section will maintain the following accounts in respect of furniture and other articles of dead stock (including locks and keys) in the Officer's rooms, several sections of the Office, the tiffin rooms, etc.

- (i) Register of dead stock (Form No.5)
- (ii) Classified Abstract of the Register of dead stock (Form No.6)
- (iii) Register of purchases and distribution of furniture. (Form 8)
- (iv) Register of repairable and unserviceable articles (Form No.9)

All articles of furniture should be clearly numbered with a separate series for each type or model of furniture to facilitate accounting and verification. The following instructions should be observed in the maintenance of these registers.

Register of dead stock:

11.2. Separate pages should be allotted in the register for each type of furniture (with separate columns for different models). The accounts should be closed on the last day of each official year and the closing balance carried forward as the opening balance on the 1st April following. The articles purchased or remodelled during the year should be recorded in detail as "Receipts" and all articles sent out for repairs or condemned as unfit for further use should be shown as 'Issues in the column provided for the purpose so that the closing balance arrived at on each occasion would show the total stock of serviceable articles in the office as a whole under each category.

NOTE: "Issues" in respect of articles condemned as unfit for further use should be attested by the Audit Officer (O.E).

Classified abstract of the register of dead stock:

11.3. The register is intended to show the distribution of the stock of furniture among the various sections, Officers tiffin room, etc., including the reserve with O.E section. One or more pages should be assigned to each section, Gazetted Officer, tiffin room, etc., and for the reserve with O.E section. The columns for the various types and models of furniture should be set out in the same detail as in the Register of dead stock. Additions to or withdrawals from the stock should be recorded as and when they occur. The register will thus show at a glance the stock of articles as supplied to each section etc., on any date.

11.4. The balances of the articles in stock at the end of each year as recorded in these pages should be abstracted according to sections, Gazetted Officers etc., and totalled in a summary at the end of the register. The balances in the summary should be agreed with the respective balances as on that date as shown in the register of dead stock under each category. The entries in the summary should also be checked with those shown in the list of furniture maintained in the sections, etc., and discrepancies, if any set right.

11.5. The classified abstract should be closed once a year and submitted to the Accountant General through the Sr.Dy. Accountant General (Admn.) with certificate of agreement referred to above.

Register of purchases and distribution of furniture:

11.6. Two registers of purchases and distribution of furniture (Form No.8) should be maintained viz., one for articles whose value is Rs.25 or more and the other for the rest. The value of the articles should be noted in column "Cost of each article" in the registers. Any articles of furniture (including locks and keys) purchased or remodelled during the year, should be entered in the register at the time of receipt of the articles and got attested by Audit Officer, O.E necessary entries being also made simultaneously in the Register of Dead Stock. When the suppliers bills are paid, all the columns of the register should be completed to ensure that all articles received are duly accounted for and that payments made are noted against the entries for articles actually supplied.

11.7. The articles so received would either be issued for use in sections, Gazetted Officer's rooms etc., or taken to the reserve stock with O.E section. The issues of articles to sections should be acknowledged by the section officers concerned, while in other cases, the issue of articles should be acknowledged by the concerned Auditor in O.E section, the corresponding entries being made simultaneously in the Classified Abstract of dead stock register.

Register of repairable and/ or unserviceable articles:

11.8. All repairable and unserviceable articles removed from the sections, etc., should be surveyed by a Gazetted Officer. On the basis of the report the orders of the Accountant General should be obtained for condemning the articles and they should then be written off the Register of dead stock and brought on as "Receipts" in this register quoting the Accountant General's sanction in both the registers. The articles should be inspected periodically with a view to their disposal so as to avoid unnecessary accumulation of number. The register should be submitted to the Accountant General through the Sr.Dy. Accountant General (Admn.) once a quarter for orders regarding their sale or remodelling.

Procedure for disposal of obsolete, surplus or unserviceable stores:

11.9. Apart from the careful observance of the Provisions of Rule 124 of the Compilation of the G.F (Revised and enlarged), 1963 the following general instructions should invariably be followed by all officers entrusted with the disposal of stores.

(1) Where the articles are sold by Public auction the Audit Officer (O.E) or any other Officer deputed by the Accountant General should invariably attend the auction and record the final bids.

(2) The Audit Officer (O.E) or any other Officer deputed should be present when the articles sold are released, his presence being most essential when the release of the articles takes place some time after the auction or when it involves processes such as weighment etc.

(3) A report of surplus stores for disposal should be preferred in form 'A' (vide Annexure-I). This report should be signed by the Head of Office or other Officer nominated for the purpose after satisfying that all the stores including in the surplus stores have been correctly included in the surplus report.

(4) A sale account should also be prepared in form 'B' (vide Annexure-I). The sale account should be signed by the officers who supervised the auction after comparing the entries made in the sale account with the report of the surplus store. If the articles are released in the presence of an Officer other than the one who supervised the auction, the entries in column 9 of the sale account should be attested by dated signature of such officer.

(G.I., M.F (Dept. of Expenditure) OM No.F.11(5)-11/A/59, dt.13-2-1959)

11.10. Whenever it is proposed to utilise the condemned articles 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 issues being regulated under the orders of the Audit Officer (O.E) with reference to the estimate of wood required for the manufacture of the new articles. The contractor's acknowledgement should be obtained for the articles handed over and it should be seen with reference to the new articles manufactured therefrom that the quantity of wood issued has been used to the best advantage of Govt. The articles so remodelled should be surveyed by Officer and then be brought on as "Receipts" in the relevant registers.

Hiring of typewriters:

11.11. In order to watch the return of typewriters and other articles taken on hire for temporary use in the office a register in (Form No.10) should be maintained in the O.E section. This register should be closed every fortnight and put up to the A.O (O.E) for review.

List of furniture etc., in Section Officer's room etc:

11.12. The A.A.O/S.O of each section will maintain a list of all furniture (including locks and keys) in the section, and be responsible for the care of such furniture. The list should be pasted

on a card board and hung prominently in the section. Changes on the furniture in use in the section should be made only with the knowledge of the A.A.O/S.O.(O.E) who arranges to note the changes in the Classified Abstract, etc., and notify them to the A.A.O/S.O concerned for necessary correction being made in the sectional list.

11.13. Each section should verify every month the articles in that section (including locks and keys) with those shown in the sectional list and communicate variations, if any, to O.E section for verification and for bringing the registers up to date. A certificate to the effect that this monthly verification of furniture (including locks and keys) has been made should be furnished by each A.A.O/S.O to O.E section by the 5th of every month.

(O.O.No.19/Corres/Fur.dt.12-7-1957)

11.14. The A.A.O/S.O of each section will keep in his custody the duplicate keys of the locks supplied to the Auditors in the section. Every time there is a change in the incumbency of A.A.O/S.O the furniture including locks and keys, shown in the sectional list, should be checked with those in use and a certificate in the form prescribed below should be prepared and duly signed by the relieved and relieving section officers. The certificates should be submitted to the A.O for approval and then sent to the O.E section for file. In the absence of the A.A.O/S.O at the time of change over, the Senior Auditor of the section should act and handover to the incoming Section Officer.

Transfer of charge certificate Report on Furniture
(including locks and keys)

Section

Name of the relieved

A.A.O/S.O.....

Name of relieving

A.A.O/S.O.....

Date of handing/taking over charge.....
(to be detailed as in sectional list)

Locks and keys
(including duplicate keys)

Submitted to the Assistant Accountant General/Audit Officer for
information

Signature of relieved/relieving A.A.O/S.O/Assistant Accountant
General/ Audit Officer

Transferred to A.A.O/S.O., O.E for file

Relieving A.A.O/S.O

11.15. The permanent installations of the buildings such as fans, bulbs etc., and the articles of furniture should not be tampered with or removed without the written permission of the Audit Officer/O.E Section.

11.16. The Officers will be responsible for furniture in their rooms. The assistance of the stenographer attached to them may be taken for furnishing the periodical certificates. In the absence of any immediate arrangements made for relieving the Officers they should make over charge of furniture to the Assistant Audit Officer/Section Officer/O.E.

11.17. The furniture in the common rooms, stock etc., should be accounted for by the O.E section.

(O.O. No.18/Corres/Furniture, dt.12-7-1957)

11.18. Such items of furniture as may be essential for doing office work at the residences of Officers may be provided free of rent under the orders of the Accountant General who will also fix the scale and items of furniture which may be supplied at the residences of Officers. The following rules should also be observed in respect of past as well as future cases.

(i) A receipt of inventory should be taken from each allottee for the furniture allotted to him with an undertaking to the effect that he will be personally responsible for their safe custody and return in good condition (fair wear and tear excepted).

(ii) No non-essential items of furniture such as sofa sets, clocks, electric lamps, carpets/durries etc., should be supplied.

(iii) In the case of the Accountant General issuing an order for the supply of furniture in his own favour, a copy of such order should be sent to the Audit Office. In other cases, the order should not be sent to the Audit Officer but should be preserved in O.E section and shown to audit at the time of local inspection, if necessary.

(iv) All such furniture will be borne on the inventory of the office in which should prominently be shown in red ink the items of furniture issued to officers at their residences.

(v) A stock verification should be carried out annually to ensure that the articles of furniture issued are actually in existence and are correct according to the number borne on the inventory of the office.

(vi) The orders of the Accountant General sanctioning such supplies of furniture should be reviewed once in two years to see that the number of articles furniture issued are essential in the interest of office work and no curtailment is possible.

(vii) The supply of furniture will not entitle the officers in question to claim (a) any rent for the portion of their residence used for office work (b) light charges and any other connected expenditure that they may have to incur.

(G.I.M.F.O.M.No.F.1(7)-EG.I/54, dt.15-6-1954 received under CAG's Endt. No.1222-Admn.I/ DW-19-54, dt.5-7-1954)

11.19. It has been ordered by the A.G that the following scale may be adopted for the supply of items of furniture to the Senior I.A & A.S Officers of this office.

Table	1
Chairs	2
Side Rack.....	1
Almairah	1 (For A.G only)

(AG's orders dated 16-2-1957 in EB file 1-102 of 56-57)

Powers to incur expenditure on the purchase of furniture:

11.20. The Comptroller and Auditor General has delegated authority to the Accountant General to sanction expenditure on the purchase of furniture for his office and for offices under his administrative control subject to the availability of funds and scales of furniture prescribed from time to time -- (the present scale is given in Annexure-II). The sanction of the C&AG shall have to be obtained for the purchase of non-scale items of furniture in excess of Rs.10,000 per annum. All applications for such sanction should contain full justification for the new purchases made, the estimated cost, the details of stock in hand and all other relevant particulars.

NOTE: In respect of all purchases of furniture in excess of the powers delegated to the Accountant General, prior sanction of CAG is necessary even though the furniture is obtained through Director General Supplies and Disposals and there exists Budget Provision to cover this expenditure.

(CAG's Lr.No.1354-NGE-I/207-65, dt.25-6-1965)

Annual verification and closing of accounts:

11.21. On the 31st March of each year, a physical verification should be conducted of all articles of furniture etc., in the office by Section Officers and test-checked by Audit Officer (O.E). The Certificate of verification should be recorded in the registers concerned reporting for action any shortage or excess found as a result of verification.

11.22. In addition to the above, an independent verification of furniture etc., should be made by one of the Inspection Civil parties under the supervision of an officer. The party should check the articles of furniture in each section and attest the entries in the Classified Abstract in token of check. The reports of verification and check should then be submitted to the Accountant General through Sr.DAG/DAG (Admn.) with all the connected registers duly closed.

ANNEXURE - 1

(vide para 11.9)

FORM 'A'**REPORT OF SURPLUS STORES FOR DISPOSAL**

Item No	Particulars of stores	Quantity/ weight	Book value/ original purchase value	Condition & year of purchase
(1)	(2)	(3)	(4)	(5)

Mode of disposal (Sale) public auction or otherwise	Remarks
(6)	(7)

Signature :

Designation:

Date:

ANNEXURE - 1 (Contd..)
(vide para 11.9)
FORM 'B'
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 account 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 quantities.	Auctioner's commission & acknowledgment for its payment	Remarks
(7)	(8)	(9)	(10)	(11)

ANNEXURE - II
(vide para 11.20)
SCALE OF FURNITURE

1. Accountant General	..	
Wollen Carpet	..	1
Cotton Durry	..	1
Officer's table	..	1
Side table	..	1
Chair armed	..	6
Chair armless	..	1
Easy chair	..	1
Door mat	..	1
Side rack	..	1
Hat stand	..	1
Book case (revolving or glazed)	..	1
Foot-rest	..	1
2. Sr. Deputy Accountant General/ Deputy Accountant General		
Wollen Carpet (size 12 x 9)	..	1
Cotton Durry	..	1
Officers table	..	1
Side table	..	1
Chair armed	..	3
Chair armless	..	1
Door mat	..	1
Side rack	..	1
Hat stand	..	1
Book case (revolving or glazed)	..	1
Foot-rest	..	1
3. Asst. Accountant General/Audit Officers		
Officers table	..	1
Side table	..	1
Side rack	..	1
Chair armed	..	2
Chair armless	..	1
Cotton durry	..	1
Book case	..	1
4. Assistant Audit Officers/ Section Officers		
Table	..	1
A.A.O/S.O's side rack	..	2
Chair armed	..	2
Chair armless	..	1

5. Sr.Auditors/ Auditors/ Stenos/ Daftries		
Table	..	1
Chair	..	1
Side rack	..	1
6. Sorters (Posts and Telegraphs)		
Table	..	1
Chair armless	..	1
7. Typists		
Typist table	..	1
Clerks chair	..	1
8. Group-D		
One stool	..	1

--(CAG's Lr.No.80-NGE I/26-65, dt.15-1-65)

CHAPTER - XII

RECORDS BRANCH

12.1. **General :** The record-keeper is in direct charge of the records of the office.

12.2. **Record Room :** The main record-room should have only one of its doors open, the keys of the others being held in the custody of the record-keeper. No one should be able to get access to the record-room without the knowledge of the record keeper or the person to whom he may temporarily entrust the duty.

12.3. **Admission of Strangers to Record-room:** No Group-D Servant or other person who does not belong to the office should be allowed inside the record-room. Records and requisition slips should be delivered by clerks and Group-D servants to the record-keeper or one of his assistant for compliance and on no account should any clerk or Group-D servant remove papers from the record-room without the knowledge of the record-keeper. If any clerk, etc., wishes to assist in the search for any document, he should apply to the record-keeper who will either himself assist or depute his assistant to assist in the search for it.

12.4. **Duties of the Record-keeper:** The record-keeper is responsible for the proper custody, arrangement, and preservation of records under his charge. He should see that the rooms are properly ventilated and kept clean, that precautions are taken against the records being damaged in any way, and that no records are kept lying about on the floor except for very short periods, as a temporary measure when no other course is possible.

12.5. The record-keeper is not responsible for any records kept outside the record-room. As the Section Officers concerned remain responsible for the records so long as they are in their charge they should see that they are not retained in their sections longer than is absolutely necessary.

12.6. The record-keeper is also responsible for calling for the records due but not delivered to the record branch, for keeping the index register up-to-date, for the proper maintenance of the weeding

register and for seeing that records sent from the sections are labelled correctly with the periods of preservation noted thereon and attested by the A.A.O/S.O of the sections concerned. He will be held personally responsible for the submission of the returns, etc., due from the Records section on the prescribed dates and for the prompt issue of records requisitioned by sections, etc.

12.7. Procedure to be observed in sending records and rules regarding weeding and destruction of records:- The record room will be open from 9-15 AM to 5-45 PM when old records will be accepted and requisitions for the issue of records compiled with either by the record-keeper or any one of his staff.

12.8. All records (i.e., Registers, Guard files, etc.) made over to the old Record should be properly bound or otherwise secured. Each of them should have recorded thereon in a conspicuous place over the dated initials of the persons authorised, the year in which it is to be destroyed vide Annexure-I(A) & (B).

NOTE: The above information in respect of registers and records which do not have their subjects clearly specified on their face should be recorded in block letters and figures on index slips (in the form annexed) to be pasted on such register or records.

Index slip of record made over to the Old Record Branch.

No. of Record/Register.
period.

Year in which it is due for destruction.

Dated signature of A.A.O/S.O.

12.9. The Old Record Branch should refuse to accept any records which are not complete in the above respects.

12.10. Records proposed to be handed over to the Old records Section should be arranged in chronological order and if any particular volume relating to the period is missing or is not handed over the fact should be so stated and efforts should be made to trace the volume and forward it to the Old Records Section or give an explanation duly approved by the Group Officer why the particular volume (s) is (are) not being handed over to old Records Section.

12.11. Records sent for file to the Record-room will first be entered in the transit register (Form No.S.Y.307) kept by each section or department. To facilitate the work of acknowledging receipt of the old records from sections and bringing them on to the Index Registers, the several sections in the office should arrange to deliver to the arrear Record-section their records through the transit registers on the dates shown in Annexure-II.

12.12. The record-keeper, on receiving the records with the transit register, will see that they agree with the particulars noted in columns (1) and (4). If they are correct he will initial the register in column (5) in token of receipt, and will also attest all alterations in the register which are in order. The register should then be returned to the section concerned.

12.13. On receipt in the Old Record Branch the relevant particulars relating to the records will be promptly entered in a register in Form. S.Y.257, special care being taken to fill in correctly the column relating to the year of destruction. The entries in the register should be neatly written and the items comprehensively described.

NOTE: With a view to facilitate expeditious transfer of old records when accumulated in the different sections of the office it has been ordered by the Accountant General in partial relaxation of paragraphs above that the sections handing over the records should prepare lists of vouchers and other records in duplicate and hand over one copy of the list along with the records to the Old Records Section. The copy of the "List of records handed over" should be preserved by Old Records Section for reference whenever indents are received for supply of old records. The acknowledgements for the receipt of the old records will be available to the sections concerned on the original of the list "list of records handed over" by the sections.

(OM IV/O.O.1 dated 6-8-1974)

12.14. The index should show in detail exactly what records are kept in each shelf and when they are due for destruction and sufficient space should be left in it after each class of records to provide for further entries. As old records are removed for destruction, they should be struck off the Index Register under the dated initials of the record keeper. A record once entered in them should never be removed without the sanction of the Gazetted

Officer, Record Department, which sanction will be evidenced by his initials against the entry.

(C.&Ar. GI.'s letter No.809 Admn./512-27 dated 19-6-28)

12.15. The Registers on completion should be submitted to the Gazetted Officer-in-charge of scrutiny on the 10th January of each year.

12.16. The form which should be printed on strong paper will be bound into register of sufficient thickness to last for about 3 years. This register will be a permanent record and should be carefully preserved. The pages of each register should be serially numbered and the volumes brought into use from time to time should also be numbered in consecutive series. When a new volume is brought into use, the old volume should be closed by preparing on its fly leaf a simple index to show in what years the records named in it are due for destruction.

Y e a r	<u>Page No.</u>
	Item
1927	4/39 6/54, 58 7/82,86,88 etc
1928	5/38 7/89
1929	

12.17. The Accountant General has discretion to use other methods in the maintenance of this register so long as the general spirit of these rules is not violated.

12.18. The racks will also bear the same descriptive numbers as those given in the register and the records will be arranged in their respective racks in the order of numbers given to them. There should be no difficulty in tracing any entry for records in the register as they are entered in it in the order of years. The space in the racks for each class of records should also be arranged so that there is sufficient room for records of the same class which may afterwards be sent into the record room.

12.19. ***Supply of records from the Record Room:-*** When a Section requires a document from the record room, it must send a Clerk or Group-D servant to the record keeper with a requisition slip in Form No.S.Y.301 initialled by the Section Officer in-charge of the section requiring the records. The record room will be open from 9-15 AM to 5-45 PM daily for the purposes of complying with requisitions from sections and no records will be supplied after 5-45 PM unless they are marked very urgent under the dated initials of the Section Officer/AAO.

12.20. If the document required has already been issued the requisition slip should be returned with a note giving the name of the section to which the document was supplied. When a document is returned, the date of return will be entered by the record-keeper under his initial and the requisitions immediately returned to the section concerned. The A.A.O/S.O in-charge or record clerk of the returning section is responsible for seeing that the requisition is complied with, and he should retain those receipted requisition forms in the section for a year before he destroys them.

12.21. A register in Form S.21 showing the particulars of records issued on requisition slips should be maintained by the record section with a view to watching effectively the return of the records issued to sections. The registers will be closed monthly and submitted to the A.O on the 20th of each month showing the details of records outstanding with the section.

12.22. All requisition slips of records supplied to sections should be kept by the record-keeper in a guard file. He will examine the guard file of requisitions once a month and call in sections to return record which have been outstanding for two weeks or more; if the call is not answered within three days, a report should be submitted to the Audit Officer, O.E.

12.23. With a view to secure better control over the return of old records, all the sections of the office should open a register in the form given below:

Section TR No. as noted on the index slip of the record	Brief Description of the record	Date on which received from old Records Branch	Issue No. of Old Records Section	Date of return to Old Records Branch and T.R. No.	Initials of Section Officer/ AAO
(1)	(2)	(3)	(4)	(5)	(6)

(2) The entries in the register should be abstracted once in a month (10th of each month) and a list of pending items which are more than two years old should be submitted to the Branch Officers for review. The items should be noted in the section Calendar of Returns and compliance watched.

--(OM IV/O.O. 1 Dt6-8-1974)

12.24. Vouchers and other documents are sometimes requisitioned by Tribunals for Disciplinary Proceedings, Courts of Law etc. If such documents are included in the list of records handed over to the Old Records Branch, the concerned should make it a point to intimate to the Old Records Section the fact of having received a requisition for the record and ask for the preservation of the records and should obtain the acknowledgement of the record-keeper for the receipt of the intimation. The Record-keeper will maintain a register in which particulars of such records are entered in chronological order and watch compliance and put up the register for re view by the Branch Officer once a month.

--(OM IV/O.O. I/Date 6-8-1974)

12.25. Each half year, a report on the state of old records will be prepared by a Senior Gazetted Officer after personal inspection and submitted to the Accountant General for review. 1st week of June and December have been prescribed as the due dates for the submission of the report. For this purpose the O.E (Record) Section will submit to the Accountant General a fortnight in advance

of the due-date that an inspection of Records by a Senior Gazetted Officer is due so that the Accountant General may select the Gazetted Officer who should conduct the inspection and make a report.

(Letter from the Controller of Civil Accounts No.T.1677 Admn. 469-30- dated 16th October 1930)

Destruction of records:

12.26. The instructions contained in Chapter XII of M.S.O (Admn.) Vol.I should be observed with regard to destruction of Records.

12.27. The main principle which should guide the destruction of records should be that so long as an objection is outstanding and the accounts have not been completely checked and accepted in audit, they and the supporting documents should not be destroyed even though the period of preservation in the relevant rules may have expired.

12.28. 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 or under the orders of Accountant General and decision is taken as to the earliest period upto which the accounts could safely be destroyed.

(Extracts from letter No.796-Admn. II 124-53, dated 10-6-1953 from the Comptroller and Auditor General)

NOTE: A list of records and registers etc., with periods of their preservation is given in Annexure referred to in para 12.2 of the Comptroller and Auditor General's Manual of Standing Orders. At a certain time in each year to be fixed by the head of the office the weeding of records for destruction will be taken on hand under the supervision of a senior clerk. The entries in the column relating to the year of destruction will indicate which records are due for destruction in any particular year. When selecting the records for destruction it will be necessary to consult all the earlier volumes of the register and it is to facilitate this part of work that an Index has been prescribed.

(The instructions contained in the pamphlet prepared by the National Archives of India regarding the preservation of records in Government office communicated through Comptroller and Auditor General, New Delhi No.117-Admn.I/78-52 dated 21-7-52, are reproduced in Appendix to this Manual.)

12.29. Accountant General will arrange for a quarterly review of the Records in terms of para 12.4 of M.S.O (Admn.) Vol.I through a Senior Gazetted Officer who should submit his report along with the list of records to be destroyed. Instructions contained in para 12.5 of M.S.O (Admn.) Vol.I should be borne in mind while conducting this review.

12.30. The following broad principles of procedure have been laid down in the interest of safety of the Government records which should be observed in dealing with the transfer of files to the National Archives:-

(i) It is a universally accepted archival practice that files dealing with a particular subject should all form part of a compact series. No file should on any account be separated from the series to which it belongs except when it is needed for reference purposes and all files should return to their parent series after they have been done with. Appropriate note should be kept in the bundles containing the series about the file temporarily withdrawn for reference purposes.

(ii) When a series of files or a part of the series is to be permanently transferred to another office on account of reallocation of subjects, in all cases the Directorate of Archives should be kept informed of such a transfer, if the series is in the custody of the National Archives.

(iii) Where the files have become due for permanent transfer to the National Archives for preservation complete series should as far as possible be transferred, giving explanations for any missing numbers in the series, and also for any files which it may be intended to retain permanently in the office Record room.

(iv) While transferring files to the National Archives, care should be taken that the files of the transferring office should not be mixed up with the others which may have been borrowed by the transferring office from some other office for the disposal of some cases.

(v) Similar care is also necessary in respect of the files which an office may be returning to the Archives for restoration. Only

the files borrowed direct from the Archives should be returned, while others borrowed direct from other offices or requisitioned from the Archives through the owning office should be returned to the loaning office.

(vi) Records meant for restoration should not be mixed with those meant for initial transfer. Separate lists of the two kinds of files should be prepared while forwarding them to the Archives.

(vii) Requisition for confidential files of other offices should as far as possible, be routed through the owning office.

(Based on Government of India, Ministry of Education, O.M.No.D/336 55 O and M dated the 27th 9/3-10-55)

12.31. The following categories of correspondence files and records should be sent to the Director of National Archives, Government of India, New Delhi for permanent preservation when they have outlived the period of preservation prescribed for them for purposes of Indian Audit and Accounts Department.

(i) References to the Comptroller and Auditor General for decisions on audit and accounts question and the decisions thereon.

(ii) Orders sanctioning permanent establishments;

(iii) Orders communicating sanction to pension together with the first page of application for pensions or the descriptive rolls as the case may be (of Item 7(n) Section VII in Annexure I to Chapter XI of the Comptroller and Auditor General Manual of Standing Orders);

(iv) Reports and orders on defalcation cases;

(v) Orders and sanctions of permanent character (e.g., orders permanently excepting Government Servants from the operation of rules in the Fundamental Rules, the Civil Services Regulations etc.)

(vi) Returns of political pensions, and

(vii) Files containing materials bearing on the organisation history of the Department or of the office concerned and those containing personal history of distinguished men.

(Comptroller and Auditor General No.773-Admn. 1/120-46-Coll-IV dated 20-3-1956)

12.32. No records will actually be destroyed except with the sanction of the head of the office. For this purpose a list will be made out in a bound register of all the records weeded out for destruction and his approval thereto will be obtained in writing. This register should be carefully preserved as being the actual authority for the destruction of the record detailed in them.

12.33. All orders for destruction of records should be put up to A.G every six months for his perusal.

12.34. When the destruction has been completed, the clerk incharge, will under his dated initials, write against the item in 'Remarks' column of the register, the word 'Destroyed' and also give a reference to the orders of the head of the office sanctioning the destruction.

(Auditor General Lr.No.809 - Admn. 512-27 dated 19th June 1928)

12.35. Records to be destroyed should be placed in a separate room where they will be torn up. As files or documents are removed for destruction, a note to that effect should be made in the last column of the index register (From No.S.Y.257). The destruction of the records will be supervised by the record-keeper, and his supervision must be so effective that no voucher can, by any chance be used again.

12.36. ***Destruction of records pertaining to persons who migrated to Pakistan after partition:-*** The records relating to pay, leave salary, travelling allowance, pensions, security deposits, etc., of persons who have migrated to Pakistan after partition should be preserved till their final settlement.

(ii) This applies to all Government servants who were under the audit jurisdiction of this office as also those serving in Indian Audit and Accounts Department.

(C&Ar.G's letter No.7 Admn. II/35-51 dated 6-1-1955 and No.153-554 Admn.II/35-51 dt.9-2-1955)

12.37. ***Destruction of Railway warrants:-*** Railway warrants should be preserved for a period of 3 years. Railway Warrants of more than three months old are arranged monthly by the Departmental Audit Section and sent to the Arrear Record Section

for safe custody and for their elimination and destruction every quarter after they have become three years old.

12.38. ***Sale of Ordinary waste paper:-*** Notices should be issued to the intending bidders calling for sealed quotations for the purchases of waste paper of this office. Copies of such notices should also be sent to the nearest paper mills, if the quantity available is such as to make it likely that they may be interested. On receipt and scrutiny of the sealed quotations, D.A.G (Admn.) will decide the bidder to be entrusted with sale. The Manager will then arrange for the sale of ordinary waste paper to a contractor and the sale proceeds thereof will be remitted in the State Bank, Hyderabad for credit in the Government Accounts.

NOTE: As far as possible, the nearest paper mills also be informed of the disposal of Waste paper, if the quantities to be disposed of are likely to interest them.

(Government of India Circular Memo. No.5050/S&P 11-54 dated 12-8-54 Ministry of Works Housing and Supply with C&Ar.GIs Endt. No.1537-Admn. I/KW/268-54 dated 24-8-1954)

12.39. Before any sale of ordinary waste paper is made to the contractor an agreement in the following form will be executed.

(Letter No.B. & R. 463, dated 4th March 1932, from the Controller of the currency, Calcutta).

AGREEMENT

This indenture made thisday
of between
through its sole proprietor Shri son
ofaged
residing at hereafter called the
“Buyer” (which expression shall where context so admits include
their heirs, legal representatives, and assigns) of the one part and
the President of India through the A.G. (Au) of A.P hereinafter
called the “Seller” (which expression shall where the contest so
admits include his successors and assigns) of the other part.

Witnesseth as follows:-

The buyer hereby covenents with the seller on terms and conditions following:

1. The buyer shall purchase all the waste paper in the office of the A.G. (Au), A.P at Hyderabad at the rate of per ton plus S.T. at% under the Sales Tax act.

2. The buyer shall effect clearance of a..... within a period of seven days from the service of notice in that respect.

3. The buyer undertakes to deliver the only to the paper mills for pulping purpose.

4. The buyer shall on delivery ofpay the cost thereof in cash and shall not remove any portion of it without such payment.

5. Waste paper will be torn to pieces before removal.

6. On breach of any of the terms of conditions of this agreement the seller would be entitled to terminate the contract without notice and in such a contingency the buyer shall be liable for all the loss and damage incurred by the seller in making fresh arrangements for its disposal.

7. The contract will hold good for a period of one year from the date of acceptance.

In witness where of we on behalf of and Sri..... A.G.(Au), A.P., Hyderabad for and on behalf of the President of India has hereunto set their hands and seals this day and year first above written.

Witnesses:

NOTE: The above procedure applies mutatis mutandis to the sale of torn waste paper of the old records ordered for destruction and sale of waste paper sweepings.

12.40. ***Sale of old News papers, journals etc:-*** O.E. Section will be responsible for the custody and disposal of all old newspapers, journals, etc., received in this office. The section will see that the old copies are collected and kept somewhere pending sale. The Newspapers should be sold periodically under the orders of Deputy Accountant General/Sr.D.A.G.(Admn.) through the A.O.(O.E) once a quarter (on 10th April, July, October and January of each year). Once a year a certificate should be given to the Accountant General by the Deputy Accountant General/Sr.D.A.G.(Admn.) that all old issues had been sold and proceeds credited to the proper head.

(C.&Ar.G's letter No.646-NGE-183-56 dated 9-4-1956)

12.41. ***Disposal of classified waste paper:-*** Instructions contained in Government of India, Ministry of Home Affairs Secret O.M.No.111/11014/3/75 S&P. (D.I), Dated 7-7-1975 and O.M.No.111/11014/6/75-S.&P. (D-II). dated 22-9-1975 (received in C.A.G's Endorsement No.3075/Tech. Admn-II/203-67-III, dated 16-12-1975 should be observed to dispose of all classified waste papers (including stencil and carbon papers etc.)

12.42. ***Old Book covers and file boards:-*** Old book covers and file boards, should as far as possible, be utilised in office for binding purposes and surplus stock, if any, should be auctioned if it is not required, instead of being destroyed. (Letter No. Camp I. dated 23rd December, 1924 from the Controller and Printing, Stationery and Stamps, Calcutta).

12.43. ***Precaution against fire in the Record Room:-*** No match or artificial light of any sort should ever be allowed in the record-room; smoking in the record-room is strictly prohibited. A notice to this effect must be prominently displayed at the entrance to the Record-Room.

ANNEXURE - I.(A)
(See Paragraph 12.8)

List showing the periods for which certain records should be Preserved:

Item No.	Description of Records	No. of complete account years for which to be preserved	Remarks
(1)	(2)	(3)	(4)
(A)	List of records common to several sections with periods for which they should be preserved, excluding those shown in Annexure-I to Chapter-XI of the Manual of Standing Orders.		
	1. REGISTERS		
1)	Adjustment Register of Audit Sections	3 years	..
2)	Attendance Register	2 years	..
3)	Registers of Income Tax	2 years	..
4)	Casual leave Register	1 year	..
5)	Calendar of Returns	2 years	..
6)	Despatch Register	3 years	..
7)	Index Register	Permanent	..
8)	List of Books	2 years	..
9)	Objection Book and Statements	3 years	..
10)	Purport registers	3 years	..
11)	Progress reports (Daily Works, Weekly arrear Statement etc.)	1 year	..
12)	Register of six months and three months outstandings	1 year	..
13)	Register of P.L.I. policies granted by A.G., P & T	15 years	..
14)	Register of records and cases handed over to Record or destroyed	Permanent	..
15)	Register showing vouchers selected for audit.	1 year	..
16)	Register showing amounts waived under Article 248, Audit Code	2 years	..
17)	Register showing points for inclusion in the report on the working of treasuries	2 years	..
18)	Register of special charges and recurring charges	3 years	..
19)	Register of Grants-in-aid	6 years	..
20)	Register of review of audit by AAO/SO	3 years	..

Item No.	Description of Records	No. of complete account years for which to be preserved	Remarks
(1)	(2)	(3)	(4)
21)	Register of review of audit by Gazetted Officer	3 years	..
22)	Register of half-margins	3 years	..
23)	Report of Treasury irregularities	1 year	..
24)	Register of progress of Gazetted Officers Review	1 year	..
25)	Transit registers (Register of intersectional movement)	3 years	CAG. Lr.577 Admn.II Vol.II dated 5-4-1963
26)	Income-tax salary registers form I.T.48 (office copies of annual income-tax return) List and register of periodical reports and returns book incoming and outgoing.	12 years The standing list and current register should be maintained old ones being destroyed as and when they become obsolete.	..

II. CORRESPONDENCE

1)	Ordinary letter files	3 years
2)	A.B.K. and H.M Files	3 years
3)	Objection memos	3 years
4)	Office copies of further remarks on O.S	3 years
5)	State Government order spare copies of other than A.G's spare copy file	3 years
6)	Gazettee of India Part-III and supplemental	5 years
7)	Register of pending U.O. references	1 year
8)	Register of U.O references received	3 years

Item No.	Description of Records	No. of complete account years for which to be preserved	Remarks
(1)	(2)	(3)	(4)
9)	Circular files	5 years	
10)	Case Registers:		
	(i) File register (list of files)	5 years	
	(ii) Section Note Book	Permanent	
	(iii) Sectional diary	3 years	
	(iv) File movement register	1 year	

ANNEXURE - I.(B)

List of records peculiar to each section with periods for which they should be preserved excluding those shown in Annexure to Chapter-XII of Manual of Standing Orders.

Sl No.	Description of Records	No. of complete account years for which to be preserved	Remarks
(1)	(2)	(3)	(4)
	Establishment Section:		
1)	(a) Bills, Acts, Rules, Regulations, manuals, codes executives, instructions, procedural instructions, etc. (evolution, ammendment, interpretation etc.)	Permanent, if administered by this office, otherwise only standing orders to be preserved.	
	(b) Creation and Abolition of Offices:	Permanent	
	(c) Reorganisation and redistribution of functions:	Permanent in the case of office issuing orders; otherwise only standing orders need be preserved	
2)	Permanent Advance (Imprest)	- do _	
3)	Delegation of powers::		
	(a) Evolution of pattern of delegation to subordinate authorities:	Permanent	
	(b) Declaration of officers as Heads of Departments/ Offices, Controlling Drawing, Disbursing Officers:	Permanent	
	(c) Orders of Superior Authorities when received by subordinate authorities:	Only standing orders to be preserved permanently	

(1)	(2)	(3)	(4)
4)	Departmental promotion Committees:		
	(a) Constitution:	3 years after the D.P.C. has been reconstituted	
	(b) Proceedings	10 years	
5)	Recognition of association of Government servants:	Permanent	For Historical value
6)	Creation of Posts (including extension of the term of temporary posts into permanent ones) and conversion of temporary posts	10 years	
7)	Establishment Register Sanction Register:	5 years	Two separate registers (For Permanent Posts & Temporary Posts) may be maintained separately. If a register relating to temporary posts is to be re-written, particulars of latest sanction alone to be written in the New Register.

(1)	(2)	(3)	(4)
8)	Recruitment Rules:	Permanent, if administered by this Office. Otherwise only standing orders to be preserved	
	(a) Requisition for recruitment through Employment Exchanges:	5 years	
	(b) Through U.P.S.C.	5 years	
9)	Special representation in Services:		
	(a) Rosters for special representation in services:	3 years	
	(b) Annual Returns:	3 years	
10)	Selection of Personnel:		
	(a) Constitution of Selection Committee	5 years after the committee has been reconstituted	
	(b) Proceedings	10 years	
11)	Verification of character and antecedents	3 years	The period of 3 years for this item relates to the correspondence regarding character and antecedent and not to the verification reports themselves. The latter should be retained as long as the Govt. servants are in service
12)	Medical Examination	3 years	

(1)	(2)	(3)	(4)
13)	Service Books (including leave account)	5 years from the date of resignation (a) 5 years if no case is pending in any court. (b) 3 years after final judgement under the normal course of law, i.e., the last judgement of the highest court as established by law where the court has upheld the Govt.'s decision to retrench/remove dismiss the Govt. servant	Before actual destruction, however it should be ensured that Pension/Provident cases have been finalised.
	(i) Service book of Govt. servant who has resigned (ii) Service book of Govt. servant who has been retrenched/removed/dismissed		
	(iii) Service book of Govt. servant who retires from service/dies while in service.	2 years from the date of retirement/ death	
14)	Personnal files:		
	(a) Verification of age and educational qualifications:		
	(b) Change in date of birth:		
	(c) Relaxation of age and educational qualifications:		

(1)	(2)	(3)	(4)
	(d) Collateral evidence in respect of service matters:		These papers should go into the personnel files. Alternatively authenticated copies may be kept in personnel files.
	(e) Condonation of break in service:		
	(f) Conduct Rules:		
	(i) Declarations, Reports and Returns:		
	(ii) Permission and sanction.		
	(g) Grant of leave (other than casual leave) including leave travel concession (Entries regarding leave travel concession should be made in Service Book)		
	(h) Requests for “no objection” certificate for purpose of Employment Exchange:	1 year	
	(i) Application for appointment outside parent Office:		
	(j) Permission for higher studies training:		
	(k) Permission to join Territorial Army, Auxiliary Air Force, Naval Reserve:		

(1)	(2)	(3)	(4)
(l)	Grant of allowances like House rent, compensatory:	5 years	Should be dealt with in personal files or an authenticated copy of final orders should be kept in personal files.
(m)	Grant of honorarium or fee	3 years	
(n)	Claim for reimbursement of medical charges:	3 years	
(o)	Reimbursement of legal expenses:	3 years	
(p)	Resignations		These should go in to the personal files or authenticated copy of final orders may be kept in P.Fs.
15)	Oath/affirmation of allegiance to the Constitution:		
(a)	Register	35 years after it has ceased to be current	
(b)	Correspondence	1 year	
16)	History of Services, Civil lists Gradation lists:	5 years after it has ceased to be current. (In the case of Ministries/Depts. issuing them). Other Ministries/ Depts. need keep only the latest copies)	

(1)	(2)	(3)	(4)
17)	Correspondence regarding Civil lists, History of services:	Not exceeding 3 years	
17)	(a) Sponsoring of employees for training:	5 years	To meet audit requirements
17)	(b) Matters relating to study of Foreign language	(i) 15 year in case of Sponsored candidates. (ii) 1 year in case of unsponsored candidates	
18)	Arbitration and litigation cases:	3 years after the final judgement under the normal course of law	
19)	Notices under section 80 of civil procedure Code:		
	(a) If not followed up by a Civil suit:	1 year	
	(b) If followed by a Civil suit:	3 years after the final judgement under the normal course of law.	
20)	Results of Departmental (including typewriting) tests (S.O. Grade exam also- vide old M.G.P)	5 years	
	(a) S.O.G.E.file	5 years	
	(b) Answer Books of DEA (Confirmatory)	1 year after declaration of result if no petition is pending	(C&AG Circular No.673-O&M/62-90 dt.15-10-1993)
21)	Instructions in Hindi (Nomination of individual employees)	1 year	
22)	Returns regarding progressive use of Hindi for Official purposes only:	1 year	
22)	(A) Appointment of Invegilators for U.P.S.C. Exam	Not exceeding 3 years	

(1)	(2)	(3)	(4)
23)	Recruitment, appointment, promotion reversion and confirmation	10 years	
23)	(A) Engagement of casual labour	5 years	(To meet audit requirements)
24)	Individual representations on (23) above	Not exceeding five years depending on the nature of cases	
25)	Training of officers and staff	Not exceeding 3 years depending on the nature of cases.	
26)	(i) Postings and transfers (other than transfers on foreign service) of officers and staff.	- do -	
	(ii) Transfers on foreign service.	3 years from the final recovery of pension and leave salary contribution from the foreign employer	In the case of Gazetted officers a certificate to the effect that such contributions have actually been recovered, should be obtained from the Accounts Officers.
	(iii) Deputation.	3 years after the completion of the period of deputation	
27)	(i) Fixation of seniority	5 years	
	(ii) Representations regarding seniority	Not exceeding 5 years; 5 years if the representation results in the seniority being revised	

(1)	(2)	(3)	(4)
28)	Quasi-permanency		
	(a) Issue of certificates	1 year after confirmation	
	(b) Progress reports regarding	3 years	
29)	Verification of service	5 years subject to suitable record being kept in service book/ history sheet	
30)	(i) Confidential reports/ character rolls	5 years after retirement/ 2 years after death.	
	(ii) Correspondence regarding (i) above	Not exceeding 3 years.	
31)	Grant of casual leave (including C.L. account	1 year	
32)	(i) Fixation of pay and allowances	5 years	
	(ii) Representation regarding pay fixation and similar other benefits	5 years, if substantive benefit is granted. Not exceeding 5 years in other cases.	Necessary entries should invariably be made in service books history sheets
	(iii) Attachment of pay and allowances	3 years	
	(iv) Increment register, increment list and other papers relating to grant of increment	5 years	
	(v) Crossing of Efficiency bar	5 years	
	(vi) Grant of personal allowance to staff and officers	5 years	
	(vii) Adjustment of leave salary of non-gazetted staff	3 years	

(1)	(2)	(3)	(4)
(viii)	Arrear claims	3 years or one year after completion of audit whichever is later	The fact of adjustment of leave salary and arrear claim can be verified from office copies of pay bills which are retained for 35 years.
33)	Advances:		
	(a) Festival advance	One year after final recovery	
	(b) Advance of pay on transfer	- do -	
	(c) Grant of advance of TA	- do -	
	(d) Conveyance advance	- do -	
	(e) House building advance	One year after reconveyance of the property	
	(f) GPF and advance	3 years after final recovery	
	(g) Miscellaneous advance	- do -	
34)	Air travel, sanction, Booking etc.	1 year	

(1)	(2)	(3)	(4)
35)	Vigilance and Discipline:		
	(a) Vigilance and disciplinary resulting in:-		
	(i) Imposition of major penalties except 'reduction to a lower service', grade or post or to a lower time scale or to a lower stage in time scale.	15 years	Records to be retained should include in particular. (1) Charge sheet, (2) written statement. (3) Inquiry Officers report. (4) Show cause notice. (5) Reply to the show cause notice, (6) advice of the U.P.S.C if any. (7) Final orders on appeal or memorial or review petition.
	(ii) Imposition of the major penalty. "Reduction to a lower service grade or post or to a lower time-scale or to a lower stage in time-scale".	Till the Govt. servant is in service	Records to be retained should include in particular:

(1)	(2)	(3)	(4)
			<ul style="list-style-type: none"> <li data-bbox="1412 464 1703 549">(1) Memorandum issued under rule 16 <li data-bbox="1412 556 1703 642">(2) The explanation of the delinquent Govt. servant. <li data-bbox="1412 649 1703 706">(3) Advice of the U.P.S.C if any, <li data-bbox="1412 714 1703 742">(4) Final orders <li data-bbox="1412 749 1703 835">(5) Final orders on appeals, memorial or review petition. <p data-bbox="1480 842 1703 956">These records are likely to be required for determination</p> <ul style="list-style-type: none"> <li data-bbox="1412 963 1703 1175">(a) whether the service rendered by a Govt. Servant is wholly satisfactory as required under Art.4.70 of C.S.R and

(1)	(2)	(3)	(4)
			(b) whether any action is warranted against the Govt. Servant under Art.465-A of C.S.Rs
	(iii) Exoneration of the Government Servants.	Not exceeding 3 years depending upon the nature of the case.	
	(b) Vigilance and progress report card	5 years	
	(c) Complaints	Not exceeding 5 years depending upon the nature of the case	
36)	Retirement benefits:		
	(a) Pre-Verification of pension pages	3 years	
	(b) Invalid pension.	25 years/10 years after death.	
	(c) Family pension	10 years. The family pension papers in administrative offices should also be preserved for a period of 25 years from the date of death of the officer.	
	(d) Other pensions	5 years after retirement	
	(e) Gratuity	5 years after award	
	(f) Commutation of pension	15 years	
	(g) "No Demand" certificates	Normally, this paper will be part of the pension file, the question of prescribing separate retention period does not therefore arise.	

(1)	(2)	(3)	(4)
37)	Re-Employment	5 years after the termination of the Term of re-employment	
38)	Budget estimates	3 years	
	(A) Statement of monthly progressive expenditure, reconciliation Statement, and review of grants etc.	(a) in respect of statements received from subordinate authorities to be preserved upto the end of financial year concerned (b) in the case of the statements concerning the expenditure of the Ministry proper. Till the Appropriation Accounts for the relevant year have been finalised (This would normally be within 3 years)	A longer retention period is uncalled for in as much as. (a) all the figures will have been posted the expenditure register and (b) details would be available in the offices of the subordinate authorities.
	(B) Register for monthly expenditure.		
	(C) Register for progress in expenditure.	Till the Appropriation Accounts for the year have been finalised	
	(D) Register for reconciliation.		
	(E) Classification of expenditure (opening of new head of account)	Permanent	
	(F) Acceptance of debits/ credits	5 years	To meet audit requirements
	(G) Cash book.	10 years	
39.	Counter foil of receipts issued	5 years	
40)	Pay bills and acquittance rolls	35 years	

(1)	(2)	(3)	(4)
41)	Income-tax returns.	1 year	
42)	P.L. Insurance	3 years	
	(A) Register	10 years	
	(B) Correspondence	3 years	
43)	Rent demand statement	3 years	
44)	Muster rolls	such period as may be prescribed in departmental regulations subject to a minimum of 3 Acct. years excluding the year of payment.	
45)	T.A. (including leave travel concession bills and acquittance rolls)		3 years
46)	Over time allowance claims (Registers and lists received from sections etc.)	1 year	
47)	Contingent bills and register of contingent expenditure.	3 years	
48)	Vouchers of petty value not furnished to audit.	5 years	
49)	Audit objections, notes, paras.	5 years	
50)	Sanction to the investigation of arrear claims.	5 years	(To serve audit needs)
51)	Money order receipts and acknowledgements	5 years	
52)	Position register.	3 years	
53)	Events register.	Permanent	
54)	Correction books of the M.G.P and Manual of Estt. section.	Till the next edition is published	
55)	Bills register.	3 years	

(1)	(2)	(3)	(4)
56)	Special leave Register.	5 years after the date of last entry made in it. CAG Endt. No.1332 T.A. II/16-65 dt.22-6-1966 MHA OM No.13-12-1964 O&M (P) Dt.5-11-1965.	

O.E. SECTION

Sl. No.	Description of records	No. of complete years for which to be preserved	Remarks
(1)	(2)	(3)	(4)
(1)	Accommodation:		
	(i) Office accommodation		
	(a) Acquisition	Permanent	
	(b) Purchase		
	(c) Hiring	5 years after expiry of the lease or the period prescribed in contract	
	(d) Allotment	3 years	
	(ii) Arrangements for accommodation for official visitors:		
	(a) Where visitors are treated as State Guests and the expenditure incurred on the accommodation is borne by Govt.	5 years	
	(b) Where the charges have to be paid by the visitors themselves	1 year	
	(iii) Govt. residential accommodation. Allotment to Govt. servants, permission of sharing the accommodation, change mutual exchange of accommodation, application for table fans refrigerators etc.	3 years	
I(A)	Land and buildings requisitions of private premises for official use.	3 years after the expiry of lease/contract	

(1)	(2)	(3)	(4)
I(B)	Contracts:		
	(i) Registration of contractors	Permanent/ 5 years after the firm has been removed from the approval list and all the contracts have been finalised.	
	(ii) Black-listing of contractors	Permanent	
	(iii) Waiver/ reduction of penalty	5 years	To serve audit requirements
	(iv) Condonation of irregularities	5 years	
(2)	Weather comforts:		
	(a) Requests to C.P.W.D. for provision of desert coolers, khastatties, etc.	1 year	
	(b) Hiring of fans, khas khas coolers, desert coolers, table fans, etc.	5 years	
	(c) Repairs of table fans, table lamps, heaters etc.	5 years	
3)	Telephones, call-bells and electric clocks, installations, shifting, transfer, payment of bills including Telephone Bill regarding.	3 years	
4)	Staff cars, scooters, and motor cycles.		
	(a) Purchase.	10 years	
	(b) Repairs and maintenance	5 years	
	(c) Log Book.	5 years	
	(d) Requests for private use, permission and payment.	1 year (*)	
	(*) If a reference becomes necessary after the expiry of this period, receipt book/ staff car log book may be looked up.		

(1)	(2)	(3)	(4)
5)	Furniture, bicycles, typewriters, duplicating machines and other office, equipment. (i) Purchase, (ii) hiring, (iii) Maintenance/ repairs, (iv) stock register.	5 years	(entries regarding the closing balance of old stock register should be carried forward to the new register)
6)	Misc. stores like galss tumblers, locks etc.	5 years	
7)	(i) Stationery: (a) Indents on Stationery office (b) Local purchase and register for watching the progress of expenditure on local purchase of stationery. (c) Stock register.	1 year 1 year 5 years (from the date of last entry in the stock register)	(This period is enough as complete accounts of receipts and issue of articles will be kept in the stock register preserves for 5 years) for purpose of local audit
	(ii) Forms: (a) Indents on forms stores (b) stock register	1 year 5 years	(entries regarding the closing balance of old register should be carried forwarded to the next register)
	(iii) Books and periodicals: (a) Purchase. (b) Lending and Issue. (c) Inventor (Catalogue)	5 years 1 year 5 years after it.	

(1)	(2)	(3)	(4)
	(d) Library Accession Register	Permanent	
	(e) Library Membership Register	3 years after the register ceased to be current i.e., the register has been closed and live entries transferred to the new register.	
8)	Disposal of surplus, obsolete and unserviceable stores.	5 years	
9)	Write-off of losses.	5 years	
10)	Liveries:		
	(a) Issue, renewal, surrender and withdrawal (correspondence-regarding)_	5 years	
	(b) Stock Register.	5 years	(Entries regarding the closing balance of old register should be carried forward to the new register)
10)	(A) Identity cards: (Correspondence regarding issue, surrender renewal, etc.)	1 year	
11)	Hiring of Taxis, tents, shamyanas, etc.	1 year	
12)	Arrangements for serving refreshments at the meetings, conferences and seminars.	1 year	
13)	Requisitions for printing and binding.	3 years	
13)	(A) Additions and alternations in office/ residential buildings	5 years	

(1)	(2)	(3)	(4)	
13)	(B)	Register of railway receipts showing also the particulars of consignments, freight, Octroi charges, credit notes issued, etc.	5 years	To meet audit requirements.
13)	(C)	Departmental scales Reg.	Permanent	
13)	(D)	Stock Reg. for civil credit No. T.R. 5	Permanent	
13)	(E)	Stock Register for perishable articles.	5 years	
14)		Invoice or challan of receipts sent to section.	1 year	
15)		Worksheet for typists and Shorthand Note Book	1 year	
16)		Distribution register		
16)		Despatch registers:		
	(a)	for local dak	3 years	
	(b)	for postal dak	5 years	
17)		Postage stamps. Account Register	5 years	
18)		Peon book	1 year	
19)		Arrear statement relating to Indexing and recording	1 year	
20)	(i)	Notification of holidays and closure of offices.	to be destroyed at the end of the year.	
	(ii)	File of list of holidays	5 years	
21)		Postal receipts for telegrams, registered articles, insured articles, etc.	5 years	(Where no, arrangements for deposit Account and guarantee system exist, receipts should be pasted in the appropriate despatch register against the relevant entries)
22)		Issue section diary.	1 year	
23)		Index registers and records.	Permanent	

(1)	(2)	(3)	(4)
24)	Register of undiarised documents.	3 years	
25)	Consolidated list of dead stock articles kept in A.G's office.	5 years	
26)	Issue register of records issued by Record keeper.	3 years	
27)	General Inward Index registers for letters received from State Govts., Govt. of India and CAG.	5 years	CAG Lr.No.1452 Admn. II-6- Admn.III/62 dated.19- 8-1963
28)	Non-index register of letters telegrams, other important letters and pass books.	5 years	
29)	Board's proceedings.	5 years	
30)	Govt. Gazetters	5 years	
31)	Office contingent Register	10 years	
32)	Register of valuables.	3 years	

Authority:- For items 1 to 23: C&AG's letter No.577-Admn.II/89-Admn.III/61 Vol.II, dt.5-4-1963 (File 8-72/58-63). For items 3, 7(b) and 11: C&AG Lr.No.3154-O&M-121-85 dt.16-7-1990.

For items 24 to 32 previous edition of M.G.P.CAG's Lr.1370 Admn.II/89 Admn.III/61-Vol.II Dated 7-8-1963 forwarding Government of India Cabinet Affairs O.M.No.34/1/6 Dated 9-7-1963.

For item 27: C&AG Lr.No.05-O&M/1993 No.673-O&M/82.90 dt.15-10-1993

NOTE: (1) In the absence of any specific instructions to the contrary the retention periods mentioned in Col.(3) will be reckoned (a) in the case of files, from the date of their actual closing (and not that of their commencement) and (b) in the case of registers, from the year they have ceased to be current.

(2) A uniform retention period of 5 years has been prescribed for most of the records likely to be of interest to audit during the course of their local audit on the assumption that such audit will take place at least once in 5 years. If however, local audit of an office does not take place within the stipulated period of five years, the Head of office should ascertain from audit authorities whether they have any objection to the files relating to the earlier year (which have since become due for weeding out), being destroyed or whether they should be preserved for a further period for scrutiny by the audit party and, if so, for what period. In no case should a record connected with an audit objection be

destroyed unless the objection has been finally disposed of to the satisfaction of the audit authorities.

(3) A continuous and conscious effort should be attempted throughout the year to weed out unnecessary records. In other words, the working rule should be "Weed as you go".

Authority:- O.M.No.34/4/61-O&M. dt.21-1-1963 of Govt. of India, Cabinet Secretariat, Dept. of Cabinet Affairs O&M. Dn. Forwarded with C&AG's letter No.577-Admn.II/89-Admn.III/61-Vol.II, dated.5-4-1963. file EB.I/8.72/58.63)

CASS - COORDINATION

- | | | |
|-----|---|--------------|
| 1) | Register of points for investigation by Director of Inspection. | 2 years |
| 2) | Register of Finance irregularities for inclusion in Appropriation Report. | 1 year |
| 3) | Register of items of Standards of Financial Propriety for inclusion in the Appropriation Report. | 1 year |
| 4) | Register of losses of Government money due to defalcation etc. | 5 years |
| 5) | Correction book to T.A.D. Manual | 3 years |
| 6) | Cases formed in T.M. | see footnote |
| (*) | The cases which will have to preserved permanently or those relating to delegations of power, audit and account matters, pay, leave and allowance, Codes and Manuals etc., other cases may be after consulting T.M. when necessary. | |
| (7) | Register of objections to expenditure withdrawn on the understanding that the facts of the case will be reported by the Government to the Public Accounts Committee. | 3 years |
| (8) | Alphabetical index Register of passages granted to Non-gazetted officers. | 1 year |
| (9) | Register for marking rent lists for test check | 1 year |

D. CENTRAL SECTIONS

- | | | |
|----|------------------------------|---------|
| 1) | Refund of lapsed deposits | 3 years |
| 2) | Customs Remittance Register. | 3 years |
| 3) | Customs Check Register File. | 3 years |

D. REVENUE

- | | | |
|----|-----------------------|----------|
| 1) | Opium check Register. | 3 years |
| 2) | Opium Accounts. | 6 years |
| 3) | Stamp Accounts. | 15 years |

NOTE: Files relating to plus and minus memo should also be retained for a period of 15 years

“FOREST CASS SECTIONS”

- | | | |
|----|---|--------------------------------|
| 1) | Objection statement for all Circles. | 5 years |
| 2) | Adjustment Registers. | 5 years |
| 3) | Register of correction to F.A.D. Manual | Till next edition is published |

“WORKS CAPS CASS”

- | | | |
|-----|--|---|
| 1) | Reports of Inspection of Public Works Division Officers. | 5 years |
| 2) | Resolution and circulars of Govt. and circulars and general letters of the Comptroller and Auditor General on Audit and Account Questions. | Permanent |
| 3) | Reference to the Comptroller and Auditor General for decisions on Audit and Account questions and decisions thereon. | Permanent |
| 4) | Agreement File. | 3 years after completion of work |
| 5) | Award Statements File. | Permanent |
| 6) | Auditors Note Book. | Permanent |
| 7) | Six months Register. | 3 years |
| 8) | Rent data statement file. | Permanent |
| 9) | Grant or budget file. | Permanent |
| 10) | C and D statements or Annual Certificate of Balances. | 3 years |
| 11) | Audit note on the balance returns of Tools and Plant and stock registers. | 3 years |
| 12) | Advance intimation and Special Reports File. | 3 years |
| 13) | Objection book with Register of outstanding items. | 5 years |
| 14) | Register of losses of Govt. money due to defalcations etc. | 5 years |
| 15) | Register of vouchers marked for arithmetical check. | 3 years |
| 16) | Register of programme of audit. | 1 year |
| 17) | Register or disposal of inspection reports. | 1 year from the date of completion of the register. |
| 18) | List of books etc., maintained in the section. | 2 years after the completion of the register. |
| 19) | Files about programme etc., for P.W Inspection parties. | 2 years |

20)	Certificates of completion of audit.	2 years
21)	Reports to Govt. on outstanding paragraph of the Inspection Reports.	2 years
22)	Progress Register.	2 years
23)	Correspondence on correction to codes and Manuals etc.	5 years
24)	Register of financial irregularities.	5 years

**(C) PRESERVATION OF RECORDS:
(See para 12.30 and 12.31)**

The custody of records from the time they cease to be in active use till they are deposited in an archives, presents some problems. However great the value of records to the future historian may be, since, a reference to them by the Departmental concerned is made only rarely, they are usually neglected. They are often literally dumped in any work or corner, available on the floor on the cupboards and the boxes. If these 'dead' files are ever allotted a separate room, it is generally a damp basement or some space to an archives they are more often than not received in dilapidated state, ravaged by insects and well laden with dust. The archives has to devote a good deal of time labour and money to repair and rehabilitate the records so that they may be preserved for posterity. This unnecessary waste of funds and skilled labour can easily be avoided if adequate care is taken by every department.

It is the aim of this pamphlet to suggest a few elementary principles, which is carefully followed, will assist in preservation of records. No attempt whatsoever has been made to cover the high technical field of archives preservation and administration recommendations being confined only to measures that do not involve any appreciable expenditure.

It is desirable that all the recorded (semi current or non-current) files are stored in separate room under the care of an officer, who has had some elementary training in Archives keeping. While selecting the room it is suggested that the following points are kept in view:

(1) The room should not be damp. Dampness ensures attack by insects and vermins.

(2) The room should have free circulation of air but should be as free from dust as possible. Stagnant air is conducive to the growth of mould where particles of dust form good nuclei for their growth and cut through paper fibres.

(3) The floor and walls should preferably be of concrete without any crevices, since these form passages and breeding spots for insects, etc.

(4) The stored material should be protected from direct sunlight. Prolonged exposure to sunlight makes paper brittle.

(5) The window panes should be preferably of yellow or green coloured glass and if possible tested to cut off ultraviolet rays, if coloured glass is not easily available, the window panes should be covered with similar coloured curtains.

(6) It is desirable that a uniform temperature of 70° F and relative humidity to 50% is maintained in the storage area. Heat turns the paper yellow, dryness makes it brittle and moisture leads to infestation by mould and insects.

(7) The room should be fitted with the iron shelves (properly painted).. Mould increases the risk from fire and if there are crevices these would be breeding places for insects.

Before recorded files are transferred to the record room, a complete list giving their number, branch, year and subject should be prepared. This list should also include other files bearing the same main number though not yet recorded, the recorded files which are being transferred having marks of asterik. While preparing the list, care must be taken that the main numbers and the sub-numbers therein are arranged in order. The officer while receiving the files should check these with the list and point out discrepancies if any. It should also be checked that the covers contain the file number, year, the name of the branch and subject.

The files of different branches should be kept separate. The files of every branch should be arranged according to main numbers and therein by the sub-numbers. An over-all chronological arrangement should be adhered to. The arranged files should follow pattern as indicated below:-

F. 25/1/48 Est. F.26/2/48-Est.....F.26/15/48-Est..

F. 27/1/48. Est., F.28/1/48-Est. F.28/2/48-Est.

F. 26/1/49-Est. etc.

If the name of a branch changes, both the names old and new should be indicated on the cover of files for the first succeeding year. For instance, in this department the old Persian Branch is now known the Calendaring Branch. This should be indicated on the cover as follows:

File No.....Calendering (Persian Branch).

File No.....or Calendering Branch (Persian Branch).

It need hardly be pointed out that a file, though recorded at a later date should find its proper place in the above arrangement and necessary correction made in the list.

After the files are checked and arranged, the next step is to prepare bundles. These should not be more than 12 deep and must be kept tied between two pieces of 5-ply vanists boards of size slightly bigger than the files. The 5-ply vanista boards are very suitable since they are light and strong and do not break or warp with time. The boards containing the files should be tied near both ends and the long line should go at least twice round. Care should be taken not to cut into the pages. A data sheet giving the file numbers year and branch should be pasted on the board.

The bundles in boards can then be kept on the shelves preferably in horizontal position. Adequate amount of naphthalene in the form of LLb bricks should be evenly distributed on the shelves. If the record room smells of napahtalene, there will be little danger of insects like books worms silverfish cockroaches, etc.

The bundles should be dusted once a day since dust cuts through paper fibres and also forms nuclei for condensation leading to midew, etc. Apart from routine daily, dusting, there should be

special cleaning at least twice a year when the bundles should be brought down on the floor, the shelves thoroughly cleaned with wet rag and the bundles carefully dusted and replaced on the shelves.

This occasional handling will also minimise the chances of attacks by insects and will also help to detect whether an attack is there.

A few precautions though obvious are sometimes neglected resulting in irreparable loss. No smoking should be strictly enforced in the record room and any other type of open fire should also be forbidden. No chemicals should be kept in the record room. Necessary fire fighting equipment preferably of the gas type should always be at hand. Eatables should be scrupulously avoided within the room as they invariably attract vermins.

Access to the record room must also be limited to authorised personnel. An efficient chargeout system should be introduced. Files should be issued only on requisition by competent authority and register maintained for the purpose. Slips should be inserted in the bundles indicating the "out and to whom" papers. Cases of misplaced or lost files can be kept down if reminders or overdue papers are regularly issued.

The office-in-charge of record room should be familiar with elementary methods of repair. All folded pages must be flattened. Flattening can easily be carried out with an iron, preferably electric so that the temperature can be controlled. Before ironing, the paper should be slightly dampened. Damaged papers should be repaired. Thin tissue paper and dextrine paste will be found useful for repair. The formula for dextrine paste is given below:

Daxtrine	..	5 lbs
Water	..	10 lbs
Oil cloves	..	1 ¹ / ₂ ozs
Saffrol	..	1 ¹ / ₂ ozs
White Arsenic	..	2 ¹ / ₂ ozs

The paste is poisonous when taken internally but there is no danger in handling it.

A word about pastes, repair materials and insecticides will not be out of place here. The goods advertised by commercial firms

may be effective or may prima facie appear suitable, but may have deleterious effect on the durability of paper. For example Gammaxene is a good insecticide but is harmful to paper; it is therefore imperative that only those articles should be used which have stood the test of time or have been scientifically proven to be harmless. Again if records by any chance become soaked with water one tempted to expose them to sun or heat. This again is very harmful. In such an emergency leaves should be gently separated and spread but in the shade for drying. A reference for expert advice should be invariably made before introducing any new methods.

The paste may be obtained from any of the following firms:

(i) Bengal Chemical and Pharmaceutical Works Ltd. 94, Chittaranjan Avenue, Calcutta.

(ii) C.D.B., Agencies 17-1/55, Western Extension Area, Karol Bagh, New Delhi.

(iii) India Alkalies Ltd., 5 Gerstin Place, Calcutta.

2. National Archives of India gets supply of tissue paper from Deputy Comptroller of Stationery and Printing, Calcutta.

3. Details of repairs, fumigation and other allied process as necessary in a record office are not given here. It is felt that the problem for the department will not be so acute as to necessitate these. In any case, some amount of training and experience is essential to make full use of these techniques. If necessary, the Director, National Archives of India may be approached whenever guidance is wanted.

Copy of Comptroller and Auditor General of India, Letter No.1669 TAI/170-70 dated 20th September, 1973, addressed to the Accountant General, Tamil Nadu, Madras.

Subject: Period of preservation of records.

Sir,

I am directed to invite a reference to your letter No.IAD/3-1/73-74/108 dated.31-7-1973 on the subject cited above and to state that the instructions contained in this office letter No.194-Codes

I/16-73 dated 30-3-1973 hold good in regard to the period of preservation of “Monthly Statement of Complaints to Comptroller and Auditor General”.

2. As regards the point raised in para 2 of your letter under reference the various registers kept in the I.T.A section may be preserved for 2 years after the closure of all test audit reports of the particular cycle or till the inspection of Director of Inspection takes place and his observations thereon are settled, whichever is later.

Yours faithfully,

(Sd/-)

S. RAJA GOPAL

Assistant Director (TA II)

True Copy

Copy of Accountant General, Tamil Nadu's letter No.IA D/3-13/73-74/108 dated 31st July, 1973, addressed to the Comptroller and Auditor General of India, New Delhi.

Subject: Period of preservation of records.

A reference is invited to your letter No.1069-TAII/170-70 dated 27th June, 1973, addressed to All Accountants General etc., on the subject mentioned above. It has been stated therein that a separate communication will follow regarding the period of preservation of “Monthly Statement of Complaints to C and A.G. However in your earlier letter No.194-Codes I/16-73 dated 30th March, 1973, addressed to the Accountant General, Bihar the period or preservation of “Monthly Statements of complaints to C and A.G has already been prescribed as one year. It is not clear whether the order communicated in letter dated 30th March, 1973, still holds good or revised orders are to be issued in respect of this item. This may kindly be clarified.

The period of preservation of the “watch Register for I.T.A. Reports” has been prescribed as 2 years, after the closure of the

Report and settlement of all paras. As this register would include reports of various sections taken up in each cycle of test audit, it is presumed that the intention is that the register should be preserved for 2 years after all the test audit reports are cleared, either by settlement of the paras or by carry forward of the outstanding paras in the next report. This may kindly be confirmed.

ANNEXURE-II
(Vide Para 12.11)

The following dates are fixed for the Sections to handover the records to O.E. IV Section.

Sl. No.	Due date for the Section for handing over the records	Name of the section
1)	1st May to 15th May.	Admn.I to III O.E. Section Type.
2)	16th May to 31st May.	I.A.U.(LA), Co-ordination.
3)	1st June to 15th June.	I.A.U.(LA) I & II.
4)	16th June to 30th June.	I.A.U (LA) III & IV.
5)	1st March of each year.	R.A.C.E. Group.
6)	1st August of each year.	S.R.A. Group.
7)	1st March to 15th April.	R.A.I.T. Group.
8)	15th to 20th of every month.	I.A.U. LAI
9)	1st October to 31st October.	C.W.A.C IRC I to III CAP I to VIII CASS A&B
10)	August 10th of each year.	CASS (Forest) Section.
11)	30th June, 30th September, 31st December, 31st March.	ECPA (Audit-I)
12)	30th June - 1st quarter 30th September - 2nd quarter. 31st December - 3rd quarter. 31st March - 4th quarter.	Report Section, Audit-I
13)	25th May every year.	Report (W&F) Section, Audit-II.

CHAPTER - XIII

BUILDINGS & MISCELLANEOUS

Administrative approval to original works

13.1. The President is pleased to delegate to the Heads of Departments in the Indian Audit and Accounts Department the power to accord administrative approval to Civil Works relating to residential and non-residential buildings to the extent indicated below:

- (i) Residential buildings Rs.10,000/- in each case.
- (ii) Non-residential buildings Rs.20,000/- each case.

The exercise of the powers will be subject to the provisions of the Central Public Works Department Code.

(G.I.M.E.(Dept. of Expdr.)LR.No.F.20(5) E.G.I/62 dt.5th December, 1962)

13.2. All proposals requiring the administrative approval of the Government of India in the Department concerned, must be referred to them by the Chief Engineer, C.P.W.D.

(G.O.I. Deptt. of Labour, memo. No.A.W.68, dt.01.04.1940 communicated with Auditor General's Endt.No.805..N.G.E. 206-40, dated 29.04.1940)

Office accommodation

13.3. (i) The scales of the office accommodation admissible to various categories of the Officers in the Government of India, are as follows:-

Officer drawing Rs.1,300 or more	23-00 Sq. Meters
Gazetted Officer (excluding A.A.O/S.O)	14-5 Sq. Meters
Technical staff (Draftsmen, Tracers estimaters)	55-5 Sq. Meters
Ministerial Staff, A.A.Os/S.Os, Clerks etc.	3-5 Sq. Meters

(ii) In addition 10% of the accommodation allowed for Ministerial staff is admissible for records.

(iii) As the Audit Officers will have to keep in store an exceptionally large number of old documents, files and registers, for which separate storage accommodation will be necessary, provision for this should be made in the basements of the buildings or as separate adjunct whichever is cheaper and suitable.

(iv) The entitlements of accommodation determined on the basis of the above scales will further be subject to such adhoc cuts, as may be imposed by Ministry from time to time. At present the overall entitlement of Office accommodation of the Ministry are subject to the following cuts.

Entitlement Percentage:

Upto 2760 Sq. Meters	10%
More than 2760 Sq. Meters	15%

(G.O.I.Min. of W.H. and W.D.O.M.No.26/19/65, Accts II A, dt.26.05.66)
O.M.No.F.11(1) W:54, dated 20.1.1955.

Procedure to be observed in hiring accommodation:-----

13.4. (i) It should normally be the duty of the C.P.W.D to hire accommodation required for public purposes in places where that Department operates. If such accommodation cannot be provided by the C.P.W.D within a reasonable time consistent with the urgency of needs of public service, Heads of Departments are authorised to hire private accommodation at such places as also other stations where the C.P.W.D does not operate in accordance with the principles subjoined below:

(ii) Private accommodation should normally be hired for Office purposes only. Where, however, private accommodation of the proper scale and according to the requirements of the Office concerned is not available or due to any other special circumstances, accommodation may be hired for Office-cum-residence purpose it shall be incumbent (vide S.R. 312(I)) on the officer sharing it and also his successors to occupy the residence portion until an alternative accommodation is secured for office alone.

(iii) Subject to the condition that the area occupied by the office is not in excess by more than 10% of what is admissible under the prescribed austerity scales (excluding bathrooms, lavatories, corridors, staircases, open terraces, tiffin room) and subject to such hiring being in consultation with the C.P.W.D or other works department concerned and the rent being certified as reasonable by them or any other appropriate authority, the Heads of Departments are authorised to rent accommodation required for public purposes within the limits specified below:

- (a) For office Up to Rs.7,500/- per annum in State Capital towns and upto Rs.500/- per month in other places.
- (b) For residence and other purposes. Up to Rs.300/- per annum.

(iv) Where combined arrangement is allowed to be made the Officer sharing the accommodation shall occupy as much area only as is surplus to office requirements but not in excess of what is appropriate to his status according to the prescribed standards, subject to a variation up to 5% and pay rent on the plinth area basis subject to a maximum of 10% of his emoluments under F.R. 45-A.

(v) Out-houses, if any, should be utilised for storage of stationery forms, old records or any other appropriate purposes. Where this is not possible, these should be let out to members of Group 'D' Establishment and rent recovered from them under the rules in force.

(vi) Water and Electricity charges shall be shared according to the number of water taps and points and other service charges on the basis of the rent payable by the Government and the Officer concerned.

13.5. No officer who has been provided accommodation in a hired building shall be entitled to house rent allowance and no rent may be charged from an officer eligible for rent free accommodation.

13.6. Heads of Departments may rent accommodation up to the financial limits specified above for a period not exceeding 5 years at a time.

13.7. All cases which do not satisfy the conditions mentioned above and all cases where accommodation is rented initially for more than 5 years, should be referred to the Ministry of Finance, through the administrative ministry concerned for their concurrence.

--(G.O.I.Min. of fin.(Works branch) O.M. No.F11 (1)w/54 dt.20.11.1955)

Religious structures on union government property

13.8. The procedure to be followed dealing with questions relating to religious structures on Union Govt. property is prescribed in letter No.Ms.115, dated the 12th April, 1934 from the Government of India, Department of Industries and labour to the Heads of Departments, subordinate to that Department.

(Lr.No.1611-N.G.E. 472-38, dt.18th November 1938, from the Auditor General of India)

Precautions against fire

13.9. (i) Before the office closes for the night the caretaker will go round the office and see that no naked lights are in use and that there is no accumulation of waste paper rags, etc., in any section; if there is any, it should be removed to the waste paper room.

(ii) No lamps or candles may be used without glass shades.

(iii) For sealing purposes, the services of the concerned Group 'D' servants in the Despatch section should be utilised. Only a covered-in-lamp should be used for melting wax. Matches should not be struck in the Office except for the purpose of lighting a lamp as in sub-paragraph (ii) above.

(iv) All rags etc., should be daily collected and deposited in rubbish tin that is kept outside of the Office.

(v) For use in time of emergency this Office has got fire extinguishers and fire buckets. The buckets are distributed over the various parts of the Office and they should be kept always filled with sand or dry earth or water.

(vi) None but safety matches should be allowed in any part of the building.

(vii) Matches must not be thrown on the floor after use.

(viii) should any fixture impede the extinction of fire, it should be immediately cut or broken away.

(ix) Smoking should be strictly prohibited in sections.

-(C.A.G's Lr.No.2548 Admn. 338:50 of 05.12.1950)

Rules to be observed in case of an outbreak of fire

13.10. (i) Immediately on an outbreak of fire, notice should be given to the Fire Officer concerned and an Alarm should also at once be given by telephone to the Fire Brigade. For the purpose of calling up the Fire Brigade the prescribed number printed on the outer sheet of the telephone Directory should be dialed.

(ii) Pending the arrival of the police and fire engines every endeavour should be made to confine the fire, by using the extinguisher and sand in buckets to the best advantage by the members of the office. As draughts of air will tend to increase the fire all doors and windows which it is not necessary to use for ingress or egress, should be closed and beginning as near the seat of fire as possible all inflammable material should be collected and removed to a place of safety.

(iii) Fire caused by ignited oil should be at once smothered by means of the sand in the buckets kept for the purpose. All movements should be carried out with the greatest possible silence and rapidity and special care must be taken not to crowd the passages and staircase.

A copy of these instructions should be displayed in conspicuous place of the office.

Intimation of telephone numbers to the comptroller and auditor general:

13.11. O.E section will furnish to C.A.G half-yearly a list of telephone numbers of all I.A&A.S Officers in the form detailed below in the first week of April and October each year.

Designation of the post	Name	Office Telephone Number	Telephone number Residential	Residential address
(1)	(2)	(3)	(4)	(5)

--(CAG's Lr.No.156-GEI/16-76 post-I Dt.18.01.1976)

Responsibility of Government servants for losses to Government

13.12. The responsibility of Government servants for any loss sustained by Government is indicated in Rule 21 of the Compilation of General Financial Rules, 1963. Any such loss should, therefore, be immediately reported by the Officer concerned to the Accountant General through his immediate Official superior.

13.13. On the first March each year, a return on losses due to outbreak of fire sustained in the previous calendar year should be sent to the CAG.

(CAG's Lr.No.44/17-59, dt.2.4.1959)

13.14. A report regarding the annual review for the period ending 31st December in respect of continued retention of requisitioned properties, should be sent by O.E section to the CAG in the first week of January each year.

(CAG's Lr.No.123 NGE. III/21-63, Dt.19.01.1963)

Calendar of returns of o.e section

13.15. Calendar of Returns shall be maintained by the A.A.O/S.O; Sections-I, II & III in the form prescribed in Annexure to this chapter in order to observe the due dates prescribed for the various items of work. The Calendar with the actual dates of completion of each item of work duly noted therein, should be submitted to the Branch Officer weekly and to the Dy.A.G on the 3rd of each month together with the monthly progress report.

Recreation clubs

13.16. Departmental Recreation Clubs of Govt. servants functioning in office premises have been exempted from payment of rent, water and electricity charges. The sanction is effective from

the date of occupation of Govt. Accommodation by the Recreation Clubs.

--(G.I. Mins. of W.H.S. Memo. No.W.1123 4:55, dated 29.11.1955 received with C.A.G's. Endt.No.2449 N.G.E.III:217-55, dt.15.12.1955)

Occupation of departmental guest houses of the Indian audit and accounts department

13.17. (a) The Guest Houses are directly under the Office in-charge of the building in which they are situated or such other officer as may be nominated by the Head of Department.

(b) Gazetted Officers of the Indian Audit and Accounts Department may occupy the Guest House while on tour in their Official capacity for a period not exceeding ten days at a time. The period of ten days may however, be extended with the prior approval of the Head of the Department.

(c) No Officer is permitted to occupy the Guest Houses at his own headquarters but when an officer of the Indian Audit and Accounts Department is transferred to or from the station or is returning from long leave to a station where there are Guest Houses, he may occupy them for a period not exceeding seven days, provided in the cases of Officers returning from long leave and that the Guest Houses, are not required by any other Officers of the Department on Govt. duty. The period of seven days may, however, be extended with the prior approval of the Head of the Department.

(d) Gazetted Officers who are on leave or who have retired from service may occupy Guest Houses so long as those are not required for Departmental Officers on tour in their Official capacity. The Guest House so occupied will have to be vacated at 24 hours notice if required by the departmental Officers on duty- Rent will be charged from these Officers at the rates indicated below:

GUEST HOUSE TARIFF

Room No.	ON DUTY	NOT ON DUTY	For Officers of other Departments of Central/ State and Local Administrations
	IA&AD Personnel	IA&AD Personnel	
1.	Rs.7.50 per head per day	Rs.10.50 per head per day	
2.	Rs.3.50 per head per day	Rs.6.50 per head per day	Rs.10.50 per head per day
3.	- do -	- do -	- do -
4.	- do -	- do -	- do -

NOTE: FOR CHILDREN BELOW THE AGE OF 9 YEARS: NO CHARGE

(e) Applications for occupation of Guest Houses should ordinarily be submitted to the Officer-in-Charge at least seven days prior to the date on which the Guest Houses are required.

(f) In case there are two or more Officers requiring Guest Houses for the same or overlapping period the accommodation should be reserved for the officers strictly according to priority of receipt of application irrespective of rank. In case where requisitions are received at the same time from two officers for the reservations of Guest House priority should be given to the Senior Officer.

(g) (i) Rent for the occupation of the Guest House should be charged at 25% of the Daily Allowance the Officers are entitled to on touring duties.

(ii) No additional charges will be levied for lighting and electric fans etc., heating where necessary should be paid for separately at the rates to be fixed by the Head of the Department.

(iii) A day's rent will be charged for the occupation of over 12 hours and up to 24 hours half a day's rent will be charged for occupation of 12 hours and less. When 2 or more officers on duty occupy one room/unit in the departmental guest house at one and the same time the rent will be recovered at the following rates.

- | | |
|---|-----------------------|
| a) When 2 officers share one room/unit } | 15% of D.A from each |
| b) When more than 2 officers share one }
room unit | 10% of D.A from each. |

No additional rent need be recovered if family members are allowed to stay with the touring Officers.

(iv) A register will be kept at the Guest Houses in which all the Officers in occupation of the accommodation shall be required to enter their names, designations, place of postings, address etc., and date and time of arrival and departure and the rent due and paid.

(h)(i) All officers are required to pay in cash without fail to the Officer-in-charge the rent and other charges due before they vacate the Guest House. Any case of failure on their part to do so, should be brought to the notice of the Head of the Department.

A note should be made by the Officer-in-charge in the Register showing the date of credit of the amount.

(ii) The Officer-in-charge should also maintain the list of furniture and other articles in the Guest House and a copy of it should be displayed in the Guest Rooms.

(iii) All Officers occupying the Guest Houses shall be responsible for any damage they or their servants may cause to the building furniture, etc. No part of the Guest House should be used for any purpose for which it is not intended.

(iv) The register maintained by the Officer-in-charge of Guest House should be put up to the Head of the Dept. once a month. The visits to the station for inspection purposes will also be subject to scrutiny. The stock of furniture crockery etc., should also be verified on 1st April every year.

(v) Any complaints regarding Government Houses should be addressed to the Head of the Department (CAG's Lr. No.1179 N.G.E.I/4771, dt.13th May 1971 and Letter No.1836-NGE/47-71, dt.27.07.1971, received with CAG's Lr.No.2169 NGE/47-71P. 4,8 and 12 File C. 11-4-/71-73 of O.M.I section.

(i) The Group 'D' staff accompanying the inspection staff need not, however pay rent. (C.A.G's Lr.No.2378-NGE.III/137-56, dt. 19th January, 1956- received with No.194-NGE.III/137-56 dated 29th January 1957).

ANNEXURE

(Para 13.15)

**CALENDAR OF RETURNS OF O.E I SECTION
I RETURNS DUE TO OUTSIDE AUTHORITIES****A - ANNUAL**

1.	Statistics of Machines and Machinist.	C.A.G	31st May	CAG's Lr.No.1156/BRS/52-70, Dt.29.04.1970
2.	Changes in Telephone Numbers and Names of Departmental Officers.	Divisional Engineer phones	31st May	D.M.T.S Letter . 4-3-71
3.	Annual indent of stationery articles	C.O.S Calcutta	1st July	Dy. Conty Central Stationery Calcutta memo No.SP/98-2124 dated 12.01.1972.
4.	Indent for Desk calendars.	G.O.I Forms stores Calcutta	25th August	Para 285 of M.G.P
5.	Indent for card calendars.	Govt. of A.P Press, Hyderabad	3rd week of July	Memo No.6325/A/6364.
6.	Annual indent for supply of D.O. Note Paper and letter heads.	Forms stores Calcutta	Last week of October	CAG. Lr.2287/NGE1/29-76/dt.2.9.1976
7.	Indents for standard forms.	- do -	15th March	Rules for Printing
8.	Wall Calendars Requirements	C.A.G	15th July	C&AG's Lr.No.1617 NGEIII/63-86 dt.12.5.1986
9.	Renewal of Telegraphic addresses.	C.T.O., Hyderabad	1st January	Suptt.D/C Telegraph ICE A.A General 73 dt.17.12.1973.

- | | | | | |
|-----|---|-------|---------------------------------|--|
| 10. | Supply of copies of quarterly audit Bulletin etc., information as on 31st March of every year B.O's/S.Os etc. CAG Circular No.5Au II/1986 143-AU-II/17-86 dt.29.01.1986. Information to be furnished every 2 years. | C.A.G | 15th April | Lr.No.Code/REB/62-64 dt.03.06.1963 of C.A.G. |
| 11. | Annual Indent of special forms. | G.O.I | 1st week of February every year | CAG Circular No.NGE 54/86 No.2305 N. 3/4-86 dt.11.7.1986 Read with G.O.I Min. of Urban Development O.M. No.1-12011/186 Ptg. No.1-1.1986. |

B - HALF YEARLY

- | | | | | |
|----|---|-------|--------------|--|
| 1. | PRINTING jobs executed by various Ministries Depts. through private press implementation or recommendation of estimate committee. | C.A.G | 15th October | CAG's Lr.No.1334/Tech. Admn/11/769 dt.23.09.1970 CAG Lr.No.1015/Au1 85-86 Due dates should be observed strictly. |
|----|---|-------|--------------|--|

II RETURNS DUE TO AUTHORITIES WITH IN THE OFFICE**A - ANNUAL**

- | | | | | |
|----|---|---------|---|-----------------|
| 1. | Review of Register of Furniture and the articles of dead stock. | A.O/O.E | 15th April | Office Routine. |
| 2. | Statistics to serve as "FAIR INDEX" Volume of work done during the previous year. | T.M | As and when required usually in September of the year | T.A.D. Manual |

3.	Annual verification of Library Books.	A.O	Last week December. A.G's order dt.28.04.86 by I.C.H Party	Paras-16 offer Read with para 8 of chapter 9 of M.G.P
4.	Circular to all sections in connection with preparation of Annual Indent of Forms.	A.O	1st December	CAG.Lr.No.2287/NGFI/29-76-I, Dt. .09.1976
5.	Classified abstract of Furniture.	A.G/ Sr.D.A.G (Admn.)	31st March	
6.	Physical Verification report of Books in the Section by Branch Officer.	Sr.DAG (Admn)	1st week of March	
7.	Recommendation of B.O's for issue of merit certificates.	Sr.DAG (Admn)	15th April	AG's Orders on O&M File in 8/83
8.	Finalisation of issue of merit certificates.	A.G	30th June	A.G's Orders on O&M File in 8/83
9.	Sending of all records to all records sections.	OE IV	5th May	A.G Orders O&M file in 8/83
10.	Submission of loan register of stationery articles.	Sr.DAG (Admn.)	15th April	-do-
11.	Annual indent for special local standard and local non-standard forms required OE-I Section.	Admn. - I	Last week of November	OE-I/Volume C21-8/86-87/OO No.I, dt.25.09.1986.

B - HALF YEARLY

- | | | | | |
|----|--|-----------|----------------------------|---|
| 1. | Half Yearly certificate of secret Memo of Instruction regarding extent of audit. | Sr.DAG(A) | 1st week of July & January | CAG Lr.1154/codes/168/71 dt.23.2.1972. |
| 2. | Certificate regarding repairs and maintenance of cycles. | Sr.DAG(A) | 1st week of July & January | AG's orders in O&M File on 8/83 |
| 3. | Note reg. Nominating Sec. officer AAO By Sr.DAG(A) for physical verification of sty. articles. | Sr.DAG(A) | 1st week of July & January | - do - |
| 4. | Returns of obsolete Forms to the end of 30th June/31st July | Admn. I | 5th July & 5th January | G.O.No.2 dt.11.10.1985 of OE-I file No.C.20-12/85-86. |

C - QUARTERLY

- | | | | | |
|----|---|-------------------------------------|--|--|
| 1. | Register of good and bad work. | Sr.DAG (Admn) | 25th June
25th Sept.
25th Dec.
25th March | E.D.I/Admn Ests/8.C-16/74-75/220, dt.21.08.1974. |
| 2. | Register of Irreparable and Unserviceable articles of Furniture. | A.O/
Sr.D.A.G.
(Admn.)
A.G | April
July
October
January | Para No.9
Para 291 (10)
of MGP |
| 3. | Monthly appraisal of action on I.T.A reports Progress of Clearance of I.T.A report. | Sr.D.A.G
(Admn) | 1st April
1st July
1st Oct.
1st Jan. | A.G's Order in O&M File in 8/83 |

4.	Quarterly information to be sent to co-ordination (Au-I) for the "News Teller" Hqrs Office.	Co-ordn. Au-I	3rd April July October January	Co-ordination, Au-I IV/162/84-85/Hqrs. Lr.No.2304C/84-85 Page 31/G.A.I
5.	Register of Cycles.	Sr.D.A.G (Admn)	15th April July October January	
D - MONTHLY				
1.	Report regarding Pasting of Correcting slips to library books received from outside office.	A.O	1st week of SUCCEE- DING MONTH	PARA-60 of M.S.O (T) Vol. -I.
2.	Report regarding distribution of correction slips to G.O's/Sections	A.O	- do -	- do -
3.	Register of Trunk Call Review register of Telephones.	A.O	- do -	Min. of Finance Dept. of Expr. No.F(14) (17) Coordn. dt.14.10.1971.
4.	Submission of calendar of returns.	Sr.D.A.G (Admn.)	3rd of every month	
5.	Report regarding late attendance.	A.O	5th of each month	Office Routine
6.	Register of Liabilities	A.O	5th of each month	Office Routine

7.	Report regarding issue of reminders for library books with BO's/Sections distribution of old temporary slips.	A.O	15th of succeeding month	Para 27(a) of MSO(A) Vol-I
8.	Submission of register of cases.	A.O	15th of succeeding month	
9.	Report of Maintenance of issue register of Books given on Loan Basis.	A.O	15th of succeeding month	Para 2.15 of MSO(A) Vol-I
10.	Report regarding submission of issue register with list of officials up to 15th of previous month.	A.O	15th of succeeding month	
11.	Submission of stock Books of stationery articles.	A.O	15th of succeeding month	11.04.1986
12.	Report of Railway receipt outward.	A.O	15th of succeeding month	01.04.1986
13.	Report of Railway receipt inward.	A.O	15th of succeeding month	01.04.1986
14.	Monthly closing of despatch Registers.	A.O	18th of succeeding month	

14(A).	Register of cycles.	A.O	18th of succeeding month	01.05.1986
14(B).	Register of Hire charges of staff car AAU-7117	A.O	18th of succeeding month	11.04.1986
15.	Transmission of Acquittance Rolls.	Bills III (pay bills)	22nd of every month	
16.	Submission of AAOs/SOs Note Book.	A.O	25th of every month	
17.	Submission of Duty list	A.O	5th of every month	
18.	Register for forwarding recoveries of Telephone dues from Govt. officials (private calls)	A.O	15th of every month	Ministry of Finance O.M. No.14 E() 67 dt. .02.1967.
19.	Registers of good and bad work.	A.O	25th of every month	ADMN/CONFDL/SC 18-70-71/12 Dt.05.02.1971
20.	Staff position statement as on 1st of each month.	Admn-I	5th of every month	
21.	Furnishing of Telephone list to all the officers.	A.O	1st of every month	As per orders of AG.AP-I, Dt.17.06.1981
22.	Requisition for stationery.	OE-I	10th of every month	AG's orders on O&M File in 8/83
23.	Register of Statistics.	B.O	20th of every month	AG's orders on O&M File in 8/83

24.	Auditors Note Book.	B.O	22nd of alternate month	- do -
25.	Monthly appraisal of action taken on I.T.A reports. (a) Progress-Register of clearance of I.T.A Report. (b) Register of I.T.A objection (OE-I & to coordinate OE group and put up. Extracts received from O&E -II of O.E IV.	B.O	15th of each month	
		Sr.DAG (Admn.)	Every month	
E - WEEKLY				
1.	Submission of purport Registers	A.O	Every Monday	
2.	Report of arrangements inspection of "library almirahs" regarding damages by white ants.	A.O	Every Monday	
3.	Submission of calendar of Returns.	A.O	Every Tuesday	
4.	Disposal of letters from CAG D.O Letters to A.G and complaints.	A.G. Sectt.	Every Monday	A.G's orders on O&M File Dt.23.08.1983

III. RETURNS DUE FROM OUT SIDE AUTHORITIES/FROM OTHER SECTION OF THIS OFFICE

- | | | | | |
|----|--|---------------------------------------|--------------------------------------|---|
| 1. | Return of obsolete forms. | ‘Sections’
controlling
sections | 15th of July &
15th of
January | O.O.No.2 dated 11.10.1985. File
No.2012/85-86 |
| 2. | Annual indent for special (local
standard and local non-standard) forms. | Controlling
sections. | 15th of
December | OE-I/Forms C.21-8-86-87 O.O No.1
dt.25.09.1986 |
| 3. | Report regarding Annual physical
verification of Typewriters/Duplicating
machines available in the office. | Manager CTS | 30th April | Office orders of Sr.DAG dt.03.12.1986 P.5.
10 of file 4-1/86-87 GA II reg. |

THE FOLLOWING LATEST LIST OF CALENDAR OF RETURN IN OE II SECTION (AUDIT-I)

ADMN-I

I ANNUAL

SECTION - I

Annual returns due to out side authorities

-- NIL --

SECTION - II

Returns due to Branch officer or other section with in the office.

- | | | | | |
|----|--|-----------|---------------------------------|---------------------------------|
| 1. | Submission of Annual Indent for
stationery. | OE-I | 1st July and when
called for | Vide para 346 of M.G.P |
| 2. | Statistics to serve as fair index of
volume of work done in audit office. | OE-I | 31st July | Para 5.54 of MGP |
| 3. | Material for the Standard of staff
requirement. | OE-I Admn | As and when
called for | EBI/2-1/70-71/110 DT.05.05.1970 |

II HALF-YEARLY				
I.	Progressive Report of Training in Hindi.	Hindi cell through Admn.	15th June 15th Dec.	EBOO dt.24.05.1983
III QUARTERLY				
I.	Register of good and bad work.	Group Officer (Sr.DAG Admn.)	25/4, 25/7, 25/10, 25/1	O.O. EBI/ Admn. confdl.
IV BI-MONTHLY				
I.	Auditors Note book.	Branch Officer	2nd	para 5.18 of MGP
V MONTHLY				
1.	Statement of staff position.	Admn.	1st	para 18 of MGP
2.	Calendar of Returns.	Sr.DAG (Admn.)	3rd	para 5.1 of MGP
3.	Quarterly Arrear report.	Sr.DAG (Admn.)	3rd	para 5.12 of MGP
4.	Closing of attendance register/ CL account	A.O	5th	Para 2.16 of MGP
5.	Duty List.	A.O	5th	para 5.43 of MGP
6.	Indent for stationery forms.	O.E	10th	para 10.8 of MGP
7.	Despatch register.	A.O	18th	para 3.61 of MGP
8.	Acquittance Roll.	Bills sec.	18th	para 14.3 of MGP
9.	Events statement.	Bills sec.	22nd	para 14.3 of MGP
10.	Register of good and bad work.	A.O	25th	EBI/Admn. Condfl.-1
11.	Register of statistics.	A.O	25th	

VI FORTNIGHTLY

- NIL -

VII WEEKLY

1.	Register of valuable.	Sr.DAG (Admn.)	Monday	para 3.70 of MGP
2.	Purport Register.	A.O	Monday	para 7.38 of MGP
3.	Calendar of Returns.	A.O	Monday	para 5.1 of MGP

List showing the latest items in the calendar of returns of O.E III section.

I. Section I(a)(b) and (c) --- NIL ---

II. Returns due to Branch Officer

i)	Submission of Annual Indent.	B.O/O.E I	1st July and as and when called for
ii)	Submission of staff position.	B.O/O.E I	As and when called for.
iii)	Annual verification of standing account.	B.O	31st March and as and when called for.

III. Section II (F) Monthly

1.	Submission of calendar of returns.	B.O	Every Monday
2.	Submission of Purport register.	B.O	Every Monday
3.	Submission of Franking machine Register.	B.O	Every Monday

IV SECTION II D - Monthly items

1.	Duty list.	B.O	15th
2.	Late Attendance.	B.O	5th
3.	Transmission of Acquittance and Events.	B.O	20th
4.	Submission of calendar of Returns.	Sr.DAG (Admn)	3rd

5.	Despatch Register.	B.O	18th
6.	Register of Good and Bad.	B.O	25th
7.	Register of statistics.	B.O	20th
8.	Submission of staff position.	O.E. I	1st
9.	Submission of weekly Indent and stationery items.	OE I	10th
10.	Expenditure statement monthly.	OE I	5th
V. Section III - Quarterly			
1.	Progressive Hindi. Report in Non-Hindi. Speaking State.	EB I	

MANUAL OF GENERAL PROCEDURE

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PREFACE

1. This Manual contains detailed instructions for the conduct of the office work in general and for the work of Office Management sections in both the offices viz., Offices of the Principal Accountant General (Audit-I), Andhra Pradesh and Accountant General (Audit-II), Andhra Pradesh. Members of both the offices are expected to be conversant with these rules and procedures.

2. All the instructions contained in this Manual are supplementary to those laid in the various Codes and Manuals issued by the Comptroller and Auditor General of India and other competent authorities.

3. The Assistant Audit Officers/Sections Officers, Admn-II section in the Office of the Principal Accountant General (Audit-I), Andhra Pradesh will be responsible for keeping the Manual up-to-date but the Sections Officers of O.E Sections and other sections will be responsible for reporting to Admn.II Section any change or orders in procedure which are at variance with the orders in this Manual or which, for other reasons, should be incorporated in this Manual.

Hyderabad,
.07.1999

Principal. Accountant General (Audit-I),
Andhra Pradesh