

DEFENCE ACCOUNTS DEPARTMENT

**OFFICE MANUAL
PART - I**

(REVISED EDITION 2014)

ISSUED BY THE CGDA, NEW DELHI

PREFACE

1. Office Manual Part-I, dealing with the Organization and functions of the Defence Accounts Department, was last issued in 1979. Correction slips were being issued from time to time, but no further edition was brought out so far. This is a revised and updated edition.
2. This Manual is an attempt to provide information on the organization of the Defence Accounts Department and to compile in one place the objectives, functions and the general instructions regarding the procedures to be followed in the various Defence Accounts Offices. All Officers and Members of the Establishments should make themselves fully conversant with the contents of the Manual. Their particular attention is drawn to the objectives of the Defence Accounts Department and of the Principal Controllers/Controllers of Defence Accounts/Pr.IFAs./IFAs. Departmental activities should be directed towards the achievements of these objectives and individual and organizational performance measured against them.
3. Officers and establishment of the Defence Accounts Department should be guided by this Manual in their day-to-day work. The provisions of this Manual should not be quoted in correspondence with other offices outside the Department.
4. All efforts have been made to make this manual as exhaustive as possible. However, any further updation requiring a mention in the manual may kindly be intimated to Jt.CGDA (Administration).
5. The Administration Section of CGDA Office will be responsible for keeping this Manual corrected and up to date based on orders/instructions issued from time to time.



(VANDANA SRIVASTAVA)

Controller General of Defence Accounts

New Delhi

Dated: 4/04/2014.

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*This Office Manual is a departmental publication. Nothing in this Manual will be held to supersede any rule or order of the Government of India with which it may be at variance.

CHAPTER I - GENERAL

ORGANISATION

1. The Defence Accounts Department is under the administrative control of the Ministry of Defence (Finance). This control is exercised by the Secretary (Defence/Finance)/Financial Adviser (Defence Services), who functions in the dual capacity of the principal representative of the Ministry of Defence in the field of defence expenditure and as the Chief Accounting Officer for the Defence Services. He is also responsible for the preparation of the Appropriation Accounts, and for the financial control of the expenditure to which those Accounts relate.
2. The Controller General of Defence Accounts is the Head of the Department and functions on behalf of the Financial Adviser (Defence Services), as the Chief Authority in all matters affecting internal audit and accounting in respect of expenditure pertaining to the Defence Services and other Defence related Organizations such as the Border Roads, the Coast Guard and the Canteen Stores Department.

Note 1. Consequent on the departmentalisation of accounts in the Ministry of Defence, Defence Secretary is the Chief Accounting Authority for all transactions of the Ministry of Defence (Civil Estimates) and this responsibility is discharged by him through and with the assistance of Financial Adviser (Defence Services) who will function for and on behalf of the Chief Accounting Authority. The payment and accounting functions in respect of the Ministry of Defence are entrusted to the Controller General of Defence Accounts who functions as the Principal Accounting Officer and has a Pay Accounts Office under him at Delhi. This Pay Accounts Office, Ministry of Defence is functioning under the administrative control of Principal Controller of Defence Accounts, New Delhi.

Note 2. Consequent on the merger of Canteen Stores Department (India) with the Consolidated Fund of India, Defence Secretary is the- Chief Accounting Authority for all transactions of the C.S.D. and this responsibility is discharged by him through and with the assistance of Financial Adviser (Defence Services) who functions for and on behalf of the Chief Accounting Authority. The funds for C.S.D. are provided in the Civil Estimates of the Ministry of Defence. The C.G.D.A. functions as the Principal Accounting officer for the Canteen Stores Department and is responsible for provision of funds, receiving monthly Statements of receipts and charges, compiling monthly accounts, internal audit including audit of commercial accounts. He has a C.D.A., Canteen Stores Department, Mumbai functioning under him.

3. The Defence Accounts Department is charged with and is responsible for the following duties:
 - (i) Maintenance of the pay and fund accounts of Commissioned Officers and other Ranks of the Army.

Note 1. The pay accounts of Officers and Airmen of the Air Force are maintained by the

Service Organisation, known as the A.F. Central Accounts Office, New Delhi, subject to post audit by the Defence Accounts Department.

Note 2. The pay accounts of officers and sailors of the Navy are maintained by the Service Organisation, known as Naval Pay Office, Mumbai, subject to post audit by the Defence Accounts Department.

- (ii) Payment and internal audit of all charges pertaining to the Armed Forces, Defence Civilians and Ordnance and Clothing Factories, including bills for supplies and Services rendered, Pay and Allowances, miscellaneous charges, Pension, works, etc.
- (iii) The accounting for and adjustment of receipts and of all expenditure pertaining to the Defence Services and supply of compiled figures to the Administrative and Financial authorities for the purposes of budgeting and control of expenditure.
- (iv) Internal audit of store accounts maintained by units and formations (including Ordnance Depots, Workshop and Storage Depots) of the Army, Air Force and Navy.
- (v) Maintenance of the store and manufacturing accounts of Ordnance and clothing factories and Naval Dockyard.
- (vi) Maintenance of certain accounts relating to the MES and construction accounts of operational works executed by the Engineer Regiments and audit of the construction and other accounts relating to Engineer Services kept by MES authorities.
- (vii) Provision of funds, receiving monthly statement of receipts and charges, compiling monthly accounts, internal audit including audit of commercial accounts of the Canteen Stores Department.
- (viii) The D.A.D. is also responsible for payment of pay and allowances in respect of General Reserve Engineer Force personnel and maintenance of their Fund Accounts and maintenance of Construction Accounts for works executed by Border Roads organisation. The detailed audit of Accounts maintained by G.R.E.F. units and formations is conducted by the Controllers of Defence Accounts concerned who act as Sub-Accounts Officers of the Controller of Accounts, Ministry of Shipping and Transport and State Accountant Generals (in respect of works within the jurisdiction of the States executed by the GREF).
- (ix) To act as Integrated Financial Adviser to the Competent Financial Authorities (CFAs) at various levels in exercising delegated financial powers.

4. The organisation of DAD corresponds broadly to the organisation of the three Services. The field organization of the department dealing with the Army has been structured by and large on the pattern of Army Commands/Areas. The location of these Principal Controllers/Controllers Offices is in close proximity to the Command Headquarters/Area Headquarters in order to enable them to render prompt services to the units/formations located in these areas. Under some of the Controllers' offices, there are also Area Accounts Offices to render prompt services to the Sub-Areas. In addition, there are Local Audit Offices to audit the accounts of the units and formations and one Unit Accountant (AAO/AO) is attached to each Garrison Engineer. The Pay Accounts Offices [PAO(ORs)] are also under the jurisdiction of the nearest Regional Principal Controller/ Controller. In all there are 06 Regional PCsDA at Pune, Chandigarh, Jammu, Lucknow, Jaipur and Bengaluru and 06 Regional Controllers of Defence Accounts at Patna, Guwahati, Meerut, Jabalpur, Chennai and Secunderabad. In addition, one Principal Controller of Defence Accounts at Pune specifically deals with the pay and allowances of the Commissioned Officers. The

remaining Controllers' Offices are patterned to serve a particular Service or function except for PCDA, New Delhi which covers all the Services, Inter-Services Organisations and the Ministry of Defence.

The Principal Controller of Defence Accounts covering the Navy is located at Mumbai. In the case of the Air Force, there is one Principal Controller of Defence Accounts, at Dehradun covering all the Commands and field areas and another Controller of Defence Accounts (AF) at New Delhi covering the units located in Delhi including Air Headquarters. The Defence Research & Development Organisation has expanded considerably and there are a number of projects being handled by the Defence Laboratories. Accordingly, there is a Principal Controller for R&D at New Delhi to deal with all matters connected with the R&D Organisation with regional Joint Controller of Defence Accounts at Pune, Balasore & Dehradun. Two other controllers for R&D are functioning at Bengaluru and Hyderabad to provide services to Laboratories/Establishments located in Tamil Nadu, Karnataka, Kerala and Andhra Pradesh States. There is a Principal Controller for dealing with Border Roads Organisation at New Delhi assisted by the regional Joint Controller of Defence Accounts at Chandigarh and Controller of Defence Accounts at Guwahati. For the Canteen Stores Department, the Controller is located at Mumbai.

The organization of the Ordnance Factories has 39 Factories under the Ordnance Factories Board but the entire accounting, internal audit and financial advice functions for these factories is looked after by the Principal Controller of Accounts (Factories) at Kolkata. A Controller of Accounts in the Headquarters and ten Controllers (Fys) located alongside major Ordnance and Clothing Factories assist him. This complex accounts set up is a highly specialized segment of the department dealing with the cost accounts of the Ordnance and Clothing Factories.

The pension establishment of Defence has been growing substantially. Consequently, the responsibility of the department to determine the entitlement and make prompt payments of pensions has increased. In order to handle this complex task, there is a Principal Controller of Defence Accounts located at Allahabad to deal with the sanctions of pensions in respect of the Service personnel [excluding Air Force and Navy personnel which are sanctioned by JCDA (Air Force), Delhi Cantt. and PCDA (Navy), Mumbai respectively] defence civilians and the staff of the Defence Accounts Department. He is assisted by a Controller of Defence Accounts in the Main Office.

In addition, there is a Controller at Meerut dealing with the disbursement of pensions through 51 Defence Pension Disbursing Offices (DPDOs) located in various States. 12 DPDOs also function under the CDA (Chennai), who is responsible for disbursement of pension in four Southern States. The General Provident Fund Accounts of the civilian personnel of the Army as well as the staff of the Defence Accounts Department are maintained by the Controller of Defence Accounts (Funds) Meerut. The GPF Accounts of other defence civilians are maintained by the concerned functional Controllers such as Controllers of Finance & Accounts (Fys), Principal Controller of Defence Accounts (R&D), PCDA (Navy) and PCDA (Border Roads).

In addition, there is a Training Division (CENTRAD) in the CGDA Office, Five Regional Training Centres (RTCs) at Bangalore, Pune, Kolkata, Lucknow and Meerut, one Controller of Defence Accounts (Trg.) / National Academy of Defence Financial Management (NADFM) at Pune, Defence Pension Training Institute (DPTI) at Allahabad, two Regional Studies Centres at Mumbai and Chennai, which cater to the overall training requirements of the Department at Officers and staff level.

The Principal Controller of Defence Accounts New Delhi deals with the pay and

allowances, travelling allowance claims and fund accounts of civilian staff of Ministry of Defence, the Army and Navy Headquarters and the Inter-Services Organisations located at Delhi. Claims pertaining to contingent and miscellaneous charges of the above said organizations are also dealt with by this Controller. In addition, this Controller also handles all work relating to payments of foreign contracts including contracts entered into by the Department of Defence Supply, payments for purchases made by Army Purchase Organisation and the work relating to London Account Current. The office of the Controller of Defence Accounts (Integrated Defence Staff) became operational with effect from 23-08-2004. The CDA (IDS) New Delhi is responsible for providing accounting, audit and payment services to the tri-services organization functioning under the HQrs. IDS and HQrs SFC. The CDA (IDS) New Delhi deals with audit, payment of bills pertaining to stores, Miscellaneous/contingent items in respect of organizations under HQrs IDS and HQrs SFC in and around New Delhi and Bhopal. CDA (IDS) also deals with work bills of MAP organization of Delhi area. There is a Joint Controller of Defence Accounts (ANC) at Port Blair under the overall administrative and functional control of the CDA (IDS) New Delhi with effect from 1-04-05, who is responsible for providing audit, payment, accounting and financial advice services to the Units/formations of the Andaman and Nicobar Command.

OFFICES OF THE DAD

5. The following are the designations of the officers of the Defence Accounts Department holding charge of offices under the control of the Controller General of Defence Accounts.

1. Principal Controller of Accounts (Factories) Kolkata.
2. Principal Controller of Defence Accounts (Pensions) Allahabad.
3. Controller of Defence Accounts (Army) Meerut.
4. Principal Controller of Defence Accounts (C.C.) Lucknow.
5. Controller of Defence Accounts Jabalpur.
6. Principal Controller of Defence Accounts (S.C.) Pune.
7. Principal Controller of Defence Accounts Bangaluru.
8. Controller of Defence Accounts Chennai.
9. Controller of Defence Accounts Secunderabad.
10. Principal Controller of Defence Accounts (W.C.) Chandigarh.
11. Principal Controller of Defence Accounts (N.C.) Jammu.
12. Controller of Defence Accounts Patna.
13. Controller of Defence Accounts Guwahati.
14. Principal Controller of Defence Accounts, New Delhi.
15. Principal Controller of Defence Accounts (Officers) Pune
16. Principal Controller of Defence Accounts (Navy) Mumbai.
17. Principal Controller of Defence Accounts (R&D) New Delhi
18. Controller of Defence Accounts (R&D) Bangaluru.
19. Controller of Defence Accounts (PD) Meerut.
20. Principal Controller of Defence Accounts (AF) Dehradun.
21. Controller of Defence Accounts (AF) New Delhi.
22. Controller of Defence Accounts (Training)/National Academy of Defence Financial Management (NADFM) Pune.
23. Controller of Defence Accounts (CSD) Mumbai.
24. Principal Controller of Defence Accounts (BR) New Delhi

25. Controller of Defence Accounts (BR) Guwahati.
26. Controller of Finance & Accounts (Fys) HVF Avadi, Chennai
27. Controller of Finance & Accounts (Fys) Project T-90, Avadi
28. Controller of Finance & Accounts (Fys) Jabalpur.
29. Controller of Finance & Accounts (Fys) Ishapur.
30. Controller of Finance & Accounts (Fys) Kirkee.
31. Controller of Finance & Accounts (Fys) Medak.
32. Controller of Finance & Accounts (Fys) Kanpur.
33. Controller of Finance & Accounts (Fys) Bolangir.
34. Controller of Finance & Accounts (Fys) Dehradun.
35. Controller of Finance & Accounts (Fys.) Ambajhari
36. Controller of Defence Accounts (Funds) Meerut.
37. Controller of Defence Accounts (R&D) Hyderabad.
38. Principal Controller of Defence Accounts (SWC) Jaipur
39. Controller of Defence Accounts (IDS), New Delhi

In addition to above PCsDA/CsDA/Cs of F & A, the following PIFAs/IFAs are also in position:

Offices of PIFAs/IFAs

Army

- 1 Principal Integrated Financial Advisor (Army/M) New Delhi
- 2 Principal Integrated Financial Advisor (Army/O) New Delhi
- 3 Integrated Financial Advisor (Army/Q) New Delhi
- 4 Integrated Financial Advisor NC HQ NC C/o56 APO
- 5 Integrated Financial Advisor WC HQ WC Chandimandir
- 6 Integrated Financial Advisor CC HQ CC Lucknow Cantt.
- 7 Integrated Financial Advisor EC HQ EC Kolkata
- 8 Integrated Financial Advisor SC HQ SC Pune
- 9 Integrated Financial Advisor SWC HQ SWC Jaipur
- 10 Integrated Financial Advisor ARTRAC HQ ATC Shimla
- 11 Integrated Financial Advisor MAP N.Delhi

Navy

- 1 Principal Integrated Financial Advisor (Naval HQ) N. Delhi
- 2 Integrated Financial Advisor WNC Mumbai
- 3 Integrated Financial Advisor ENC Vishakhapatnam
- 4 Integrated Financial Advisor SNC Kochi
- 5 Integrated Financial Advisor P-75 (Navy)
- 6 Integrated Financial Advisor Project Sea Bird

Coast Guard

- 1 Integrated Financial Advisor Coast Guard N. Delhi

Air Force

- 1 Pr. Integrated Financial Advisor (Air HQrs.) N. Delhi
- 2 Integrated Financial Advisor HQ MC Nagpur
- 3 Integrated Financial Advisor HQ WAC Delhi Cantt.
- 4 Integrated Financial Advisor HQ TC Bangalore
- 5 Integrated Financial Advisor HQ SWAC Gandhinagar
- 6 Integrated Financial Advisor HQ CAC Bamrauli
- 7 Integrated Financial Advisor HQ EAC Shillong
- 8 Integrated Financial Advisor SAC Trivandrum

Border Roads

- 1 Integrated Financial Advisor BR Delhi Cantt.

R&D

- 1 Integrated Financial Advisor R&D New Delhi

Integrated Defence Staff

- 1 Principal Integrated Financial Advisor (IDS)
- 2 Integrated Financial Advisor Andman and Nicobar command Port Blair

In addition to above mentioned financial advisors, dedicated IFAs (below HAG/SAG Level) are also in position in the Defence Establishments under the control of SAG Level IFA. Further, some PAOs/ZOs PD, ACDA (P) Border Roads are also functioning as IFAs in additions to their normal functions of payment and audit.

OBJECTIVES

- 6.** The objectives of the Defence Accounts Department, C.G.D.A. and the Principal Controllers/Controllers of Defence Accounts are given below:-

(a) Objectives of the Defence Accounts Department are:

- (i) To pay the dues of personnel, units and formations of Defence Services and D.A.D. as per entitlement and by due dates.
- (ii) To pay for and adjust promptly all supplies and services rendered to the Defence Services.
- (iii) To ensure that the pay and provident fund accounts of JCOs, ORs and NCsE (Including Pay Accounts of non gazetted civilians serving in operational areas) are maintained properly and correctly by the P.A.Os.
- (iv) Personal dues of employees under their payment are paid correctly and promptly.

- (v) To act as Integrated Financial Advisor to ensure prudent exercise of delegated financial powers by the CFAs in accordance with extant rules, regulations and orders/instructions of the Govt. of India from time to time.
- (vi) To provide necessary accounting, financial and internal audit information and advice to the authorities of the Defence Services to help them in the discharge of their Management functions.
- (vii) To maintain the efficiency of the Defence Accounts Department at a high level.

(b) Objectives of CGDA's office are to ensure that:

- (i) The activities of Defence Accounts Department are organised to meet the needs of Defence Services consistent with the policy of Government.
- (ii) Adequate and up-to-date procedures are prescribed for efficient discharge of the functions of the Department in the fields of Payments, Accounts, Internal Audit and Financial advice.
- (iii) Proper planning is made in respect of personnel and facilities required for the efficient functioning of the Department in tune with modern Management concepts.

(c) Objectives of Regional Controllers of Defence Accounts: Objectives of the Regional Controllers of Defence Accounts are generally those given in para (a) above.

(d) Objectives of the functional Controllers of Defence Accounts: The objectives for the Department given in para 'a' above equally apply to the functional Controllers as well. The additional objectives of these offices are as under

Principal Controller of Defence Accounts (Pensions):

- (i) To grant pensionary (including commutation) awards as admissible under rules correctly and promptly by the due date.
- (ii) That entitlements of pensions are correctly worked out and paid.
- (iii) That amounts paid on account of pensionary benefits are correctly and expeditiously compiled to the relevant heads of accounts.

Principal Controller/Controller of F & A (Fys)

- (i) To ensure adequate and up-to-date cost control and Management information systems in respect of Ordnance Factories.
- (ii) To ensure financial survey of the entire field of production activities and to bring out abnormal features.

Principal Controller of Defence Accounts (Officers): To ensure that pay and Provident Fund Accounts of Army Officers and pay accounts of Civilian officers

servicing in Field areas are maintained and paid promptly and correctly.

Controller of Defence Accounts (Air Force): To ensure that Pay and Provident Fund Accounts in respect of officers, Airmen and Civilians are correctly maintained by the AFCAO.

Principal Controller of Defence Accounts (Navy): To ensure that Pay and Provident Fund Accounts in respect of officers and ratings of the Navy are correctly maintained by the IN Pay office.

(e) Objectives of the CDA (Training)/ NADFM are as under:

- (i) To educate and train officers of IDAS in the field of modern management, with emphasis on Financial and Accounting aspects.
- (ii) To reorient officers and staff of DAD in Accounting, Audit and Financial disciplines.
- (iii) To develop in the officers qualities of Leadership.
- (iv) To disseminate modern concepts of Management accounting to officers through Seminars/discussions etc.
- (v) To keep abreast of modern concepts in Financial administration in relation to their applicability to Government accounts.

(f) Objectives of Controller of Defence Accounts (Funds):

- (i) Maintenance of Provident Fund Accounts, correct and complete in all respect and timely issue of annual account slips to subscribers.'
- (ii) Expeditious payment of claims on account of advances/withdrawals, wherever such claims are payable by that office.
- (iii) Prompt settlement of claims on subscribers' becoming non-effective.

(g) Objectives of PIFAs/IFAs:

- (i) To ensure correct and speedy exercise of delegated financial powers by the CFAs in accordance with extant rules, regulations and orders/instructions of Govt. of India from time to time.
- (ii) To achieve maximum value for public money in a cost effective manner.

ALIGNMENT OF WORK IN OFFICES

(i) CONTROLLER GENERAL OF DEFENCE ACCOUNTS

7. The office of the Controller General of Defence Accounts comprises of Administration, Audit and Inspection wings, each wing consisting of sections/cells aligned on a functional basis as indicated below

- | | |
|--------------------|-------------------|
| 1. Administration. | 2. Audit. |
| 3. Inspection. | 4. Accounts. |
| 5. Hindi. | 6. E.D.P |
| 7. IFA | 8. Internal Audit |

(ii) PRINCIPAL CONTROLLERS OF DEFENCE ACCOUNTS NORTHERN, CENTRAL, WESTERN, SOUTHERN AND SOUTH WESTERN COMMANDS, BANGALURU, & CONTROLLERS OF DEFENCE ACCOUNTS (ARMY) MEERUT, JABALPUR, PATNA, GUWAHATI, CHENNAI AND SECUNDERABAD

8. The offices of these Principal Controllers/Controllers comprise the following sections:

- | | |
|-----------------------|--------------------|
| 1. Record. | 2. Administration. |
| 3. Accounts. | 4. Disbursement. |
| 5. Pay. | 6. Miscellaneous. |
| 7. Stores (Contract). | 8. Stores (Audit). |
| 9. Transportation. | 10. Engineering. |
| 11. Internal Audit | 12. O & M Cell. |
| 13. PBOR Cell/Audit. | 14. Fund Cell. |
- (Including Review groups)

Note 1. The erstwhile PAOs (ORs) functioning under the CsDA (ORs) North, Central and South have been placed under the complete functional and administrative control of the Regional Controllers during 1995-96.

Note 2. Under the Principal Cs.D.A. Southern Command, Western Command, Central Command, Northern Command, C.D.A. Patna, CDA Guwahati & CDA (Army) Meerut there are Area Accounts offices for dealing with pay and allowances of civilians of units and formations in specific areas and stations for which they are made responsible. In addition the work relating to MES, Store contract bills and

miscellaneous claims has also been entrusted to some of the sub-offices as indicated below:

1. **Under PCDA (Southern Command)**
 - Area Accounts Office : Ahmedabad
 - Area Accounts Office : Jodhpur
 - Area Accounts Office : Dehu Road Pune
2. **Under CDA (Army) Meerut**
 - Area Accounts Office : Agra
 - Area Accounts Office : Dehradun
3. **Under PCDA (Western Command)**
 - Area Accounts Office : Delhi Cantt
 - Area Accounts Office (Pay): Jalandhar Cantt
 - Area Accounts Office : Pathankhot
4. **Under CDA Patna**
 - Area Accounts Office : Siliguri
 - Area Accounts Office : Kolkata
5. **Under CDA Guwahati**
 - Area Accounts Office : Shillong
6. **Under PCDA (Northern Command)**
 - Area Accounts Office : Srinagar
 - Area Accounts Office : Udhampur
7. **Under PCDA (Central Command) Lucknow**
 - Area Accounts Office : Allahabad
 - Area Accounts Office : Kanpur Cantt
8. **Under CDA (IDS) New Delhi**
 - Joint Controller of Defence Accounts (ANC) : Port Blair

Note 3. The PCDA Bangaluru has in addition the following branch offices under his administrative control-

- (a) **DCDA (DAD) HAL, Bangalore:** This office is responsible to exercise initial and cost checks on behalf of Ministry of Defence (Finance Division). He is responsible to the PCDA Bangalore for carrying out audit checks devolving on the DAD and for payment of bills preferred by HAL, Bharat Electronics Limited Indian Telephone Industries Ltd., Bangalore and for services rendered and ' supplies made to the IAF. He is also responsible for carrying out financial checks and scrutiny of costs from the books of HAL and also for furnishing all datas required by DFA (AF) for fixing prices for adoption in the HAL contracts. In regard to these functions he is directly responsible to the Ministry of Defence (Finance Division). He has to render audit reports on price

proposals in respect of certain programmes and maintenance charges of AF stores at HAL etc. for fixing all-in-price as and when called for by Ministry of Defence (Finance) (Air). He has to co-ordinate the work of Accounts Officers (AF) HAL.

- (b) **Accounts Office (DAD) HAL, Lucknow:** Audit and payment on account of claims of M/S HAL Lucknow and DRE. Rendition of audit report, check of price proposals of HAL Kanpur and Lucknow Divisions. The AO has detachment at Kanpur to look after HAL Division at Kanpur.
- (c) **Accounts Office (DAD) HAL, Koraput :** The office has a dual role of carrying out audit checks on behalf of DAD and financial (cost) checks on behalf of Ministry of Defence (Finance Division). The A.O. will be responsible to DCDA, FA (HAL) Bangalore for fixation of prices or for highlighting any points of interest. The checks exercised by the Accounts Officer is only a 'courtesy' audit,
- (d) **Accounts Office (DAD) HAL, Nasik Division, Ojhar :** Audit and payment of HAL Nasik Division on account and final bills relating to manufacture/overhaul of Air Craft, RMS orders etc, rendition of audit report, check of price proposals of HAL Nasik Division, audit and HAL held IAF stores at Nasik Division.
- (e) **Accounts Officer (DAD) HAL, Hyderabad:** Carrying audit checks on behalf of DAD and financial (cost) check on behalf of Ministry of Defence (Finance Division) Payment of bills preferred by HAL for services rendered to I.A.F audit and payment of an account including adjustment of final bills relating to the supply of SSBI Missiles to Army/Air Force preferred by M/s BDL Hyderabad. The audit checks include verification of cost ledgers in respect of bills relating to (cost plus as distinguished from fixed quotation) Audit of HAL held I.A.F. stores.
- (f) **Accounts Officer (DAD) HAL, Kanpur**
- (g) **Accounts Officer (DAD) HAL, Barrackpore**

Note 4. There are also Local Audit Officers and Regional Audit Officers (MES) under these Controllers offices for local audit of Stores Accounts and Inspection of cash accounts of Army Units and Formations (including MES but excluding Air Force and Navy Units). Where there is more than one such officer at a station, they will be designated alphabetically, for example L.A.O. (A), L.A.O. (B) etc.

(iii) PCDA, NEW DELHI

8A. The office of the Principal Controller of Defence Accounts, New Delhi comprises of the following sections:

- | | |
|-------------------|-------------------|
| 1. Record | 2. Administration |
| 3. Accounts | 4. Disbursement |
| 5. Pay | 6. Transportation |
| 7. Foreign | 8. RCPO Cell |
| 9. Stores Section | 10. Fund Cell |

Note 1. The Principal Controller of Defence Accounts, New Delhi has, in addition under its jurisdiction the following:

- (a) **Accounts Office (DAD) Ministry of Defence (Civil) New Delhi :** The A.O. is responsible

for payments of all bills relating to salaries, TA/DA and Miscellaneous claims of personnel of Ministry of Defence, proper maintenance of G.P. Fund Accounts in respect of officers and staff belonging to Group A, B and C borne on the cadre of the Ministry of Defence including those on deputation/Foreign service from the Ministry, determination of pension and gratuity and issue of pension payment order in respect of all retiring persons borne on the cadre of the Ministry, settlement of transactions with the Ministries/Departments on cash basis, payment of loan/equity to the Defence Public Sector Undertakings, handling of all receipts of the Ministry arising out of over payments of loans advances to Defence Public Sector Undertakings, interest thereof, dividends etc, for compiling monthly accounts and appropriation accounts, internal audit of various initial accounting documents maintained by Ministry of Defence.

(b) **Accounts Office**, Department of Defence Supplies, New Delhi: This office is entrusted with the work of payment of Defence supplies contracts, bills for supply of stores against orders placed by the Deptt. of Defence Supplies centrally.

Note 2. The Principal Controller of Defence Accounts, New Delhi is also responsible for all bills pertaining to civilians serving in three services, Hqrs and maintenance of their PF Accounts.

(iv) PCDA (PENSIONS) ALLAHABAD

9. The office of the Principal Controller of Defence Accounts (Pensions) comprises of the following sections:

- | | |
|----------------------------|-------------------|
| 1. Record. | 2. Administration |
| 3. Accounts. | 4. Disbursement. |
| 5. Pension Payment Orders. | 6. Grants. |
| 7. Audit. | 8. O & M Cell. |
| 9. Post Audit. | |

In addition there are DPDOs under the administrative control of the C.D.A. (PD.) Meerut.

(v) PRINCIPAL CONTROLLER OF ACCOUNTS (FACTORIES) KOLKATA

10. The Headquarters office of the Principal Controller of Accounts (Factories) Kolkata comprises of the following sections:

- | | |
|---------------------|---------------------|
| 1. Record. | 2. Administration. |
| 3. Accounts. | 4. Disbursement. |
| 5. Pay. | 6. Stores. |
| 7. Production. | 8. Annual Accounts. |
| 9. Transportation. | 10. Funds. |
| 11. Railway. | 12. E.D.P |
| 13. Internal Audit. | |

11. In addition to the establishment employed in the Main Office of the Principal Controller of Accounts (Factories) Kolkata, there are 39 branch accounts offices attached to 39 Ordnance and Ordnance Equipment Factories. These Accounts Offices are responsible for the preparation of Cost Accounts and Wages sheets of the Factory locally. The Accounts Offices attached to the Factories are divided into the following sections:

1. Record and General (Including Local Audit)
2. Labour.
3. Material (Including Ledger).
4. Costing.

The following Controllers are functioning under the administrative control of Principal Controller of Accounts (Factories), Kolkata:

1. Controller of Finance & Accounts (Fys) Kanpur.
2. Controller of Finance & Accounts (Fys) Jabalpur.
3. Controller of Finance & Accounts (Fys) Kirkee.
4. Controller of Finance & Accounts (Fys) Ishapore.
5. Controller of Finance & Accounts (Fys) Avadi.
6. Controller of Finance & Accounts (Fys) Dehradun.
7. Controller of Finance & Accounts (Fys) Medak.
8. Controller of Finance & Accounts (Fys) Bolangir.
9. Controller of Finance & Accounts (Fys) Ambajhari.

(vi) **PRINCIPAL CDA (BORDER ROADS) NEW DELHI**

12. (a) The Main office of Principal CDA (BR) comprises of the following sections:

- | | |
|------------------------|--------------------------|
| (1) Records | (2) Administration |
| (3) Payment Section | (4) Accounts Section |
| (5) Stores Section | (6) Disbursement Section |
| (7) Budget Section | (8) Audit Section |
| (9) Inspection Section | (10) EDP Cell |
| (11) Works Cell | |

(b) The following Joint Controllers/Controller (BR) are functioning under the administrative control of Principal CDA (BR) New Delhi.

- (1) Jt. CDA (BR) Chandigarh
- (2) CDA (BR) Guwahati

PAO (GREF)

The major Sections in the PAO (GREF) are

- | | | |
|---------------------|-------------------------|-----------------------------|
| 1. Admin Section. | 2. Admin Pay Section | 3. Central Control Section. |
| 4. Imprest Section. | 5. Ledger Groups. | 6. Review Section. |
| 7. DO II Cell. | 8. Non Effective Group. | 9. Record Section. |
| 10. EDP Centre. | 11. Libraries | |

(vii) PCDA (OFFICERS) PUNE

13. The office of the Principal C.D.A. (Officers) comprises of the undermentioned Wings/Sections:

1. Administration Section (including Admin/Pay Section).
2. Record Section.
3. Accounts Section (including Field Cashiers and Civil contribution Sub Section).
4. Disbursement Section.
5. Ledger Wing
6. Final Settlement and Review Section.
7. Transportation Wing.
8. Technical Section.
9. Armed forces List Cell
10. Electronic Data Processing Centre

Note. The Defence Service Officers Provident Fund Accounts in respect of effective officers are maintained in Ledger Wing. The finalisation of D.S.O.P. Fund Accounts of retired/released officers, and the inaintenance of Fund Accounts of Officers on deputation are dealt with in Final Settlement and Review Section.

(viii) PCDA (AIR FORCE) DEHRADUN AND CDA (AIR FORCE) NEW DELHI

14. (a) There are two Offices of the Controller of Defence Accounts (Air Force) one each at Dehradun and New Delhi comprising of the following sections :

1. Record.
2. Administration.
3. Accounts and Disbursement.
4. Pay (Technical).
5. Pay (Civil, Defence Services)
6. Miscellaneous.
7. Stores.
8. Transportation.
9. Internal Audit (including Inspection and Review Cell).
10. Imprest.
11. O & M Cell.

In addition to the above sections, the PCDA (Air Force) at Dehradun and CDA(AF) at New Delhi have the following branch offices under their administrative control :

(b) Joint CDA (AF) Nagpur under PCDA (AF) Dehradun: Joint CDA (AF) Hqrs. Maintenance Command, Nagpur deals with all matters relating to Audit, Payment, Accounting and Financial Advice over to HQrs. Maintenance Command Nagpur, HQrs. Training Command Bangalore and Southern Air Command Trivandrum.

(c) DCDA (AF), New Delhi under CDA (AF) New Delhi: This office is responsible for the audit/classification under proper head of accounts of receipts and expenditures in respect of Pay and Allowances of Air Force Officers; Airmen; NCs (E) and Civilians etc.,

belonging to Group A to D, except Group `D' civilians working outside Air Headquarters in whose case the accounts are maintained in the Main Office of CDA (AF) New Delhi. The office is also entrusted with the scale audit of AF officers and civilians and audit of other various types of claims as specifically required by CDA (AF) New Delhi.

(d) Apart from the above offices, the CsDA (AF) have also Local Audit Officers serving under them for Audit and Inspection of the Store Accounts of Air Force Units and Formations, in different locations. Where there is more than one such officer at a station, they will be designated alphabetically, for example L.A.O. (A) Air Force, L.A.O. (B) Air Force etc.

(ix) PCDA (NAVY) Mumbai

15. (a) The office of the Principal Controller of Defence Accounts (Navy) comprises of the following sections :

- | | |
|--|----------------------------|
| 1. Record. | 2. Administration. |
| 3. Accounts (including budget). | 4. Disbursement. |
| 5. I.R.L.A. Audit
(Officers and Ratings). | 6. Civilian Establishment. |
| 7. Stores. | 8. Transportation. |
| 9. Internal Audit. | 10. E.D.P |
| 11. Dockyard Cost Accounts. | 12. Wages. |
| 13. Imprest. | 14. O & M Cell. |

(b) In addition to the above, PCDA (Navy) has has sub-offices at Visakhapatnam, Cochin, kolkatta, New Delhi, Chennai, Goa and Karwar functioning under his administrative control. The main functions of these sub-offices are :

- (a) Super review of all ships/establishments under the administrative control of HQ ENC and HQ SNC respectively;
- (b) Rendition of financial advice on matters relating to accounting procedure of stores;.
- (c) Pre-audit and payment of local purchase bills, ASC contract bills, Port Trust bills, on account of contingent expenditure of ships/establishments, Medical reimbursement claims, TA/DA/LTC claims and pay bills in respect of civilians establishments;
- (d) Pre/Post scrutiny of contracts, short-term agreements, concluded by HQrs. Naval Commands;
- (e) Post-audit of Telephone-trunk call bills, muster rolls etc., in respect of Industrial personnel.
- (f) Post/Pre-audit of expenditure debitable to training grants and other miscellaneous grants;
- (g) Furnishing audit reports in respect of cash and store loss statements relating to ship/establishments.

Note 1. The post-audit of muster rolls and pre-audit of miscellaneous claims of Industrial personnel of naval establishment at Vizag is done by NLAO, Visakhapatnam and not by DCDA (Navy), Visakhapatnam.

Note 2. The EDP Section of the office of the PCDA (Navy) is responsible for the printing of vouchers compilation in respect of PCDA (Navy)

Note 3. There are also Naval Local Audit Officers under the PCDA (Navy) for Local Audit. and Inspection of stores and cash accounts of LN. ships and establish merits. Where there is more than one such officer at a station, they will be designated alphabetically, for example N.L.A. O. (A), (B) etc.

(x) The Controller of Defence Accounts(CSD),Mumbai

15-A. The CDA(CSD) comprises of the following sections:-

- | | | | |
|-------------|-----------------|-----------|-------------------|
| 1. Admin | 2. Post Audit | 3. IFA | 4. Internal Audit |
| 5. Accounts | 6. Disbursement | 7. E.D.P. | |

(xi) 16. Controller of Defence Accounts (Training)/National Academy of Defence Financial Mangement (NADFM)

(xii) CONTROLLER OF DEFENCE ACCOUNTS (FUNDS) MEERUT

17. The office of the C.D.A. (Funds) comprises of the following sections/wings.

1. Record Section.
2. Administration Section.
3. Accounts Section.
4. Disbursement Section.
5. General Provident Fund Wing.
6. Indian Ordnance Factories Workmens' Provident Fund Wing.
7. Indian Naval Dockyard Workmens' Provident Fund Wing.
8. O&MCell.

(XIII) PCDA (RESEARCH & DEVELOPMENT) NEW DELHI

17-A The office of the PCDA (R & D), New Delhi comprises of the following section :

- | | |
|-------------------|--------------------------|
| 1. Record | 2. Administration |
| 3. Accounts | 4. Disbursement |
| 5. Pay Section | 6. Miscellaneous Section |
| 7. Stores Section | 8. Fund Cell. |

In addition there is one Controller each at Bangalore and Hyderabad to deal with all matters connected with R&D Organization.

Note 1. The following Joint Controllers are functioning under the administrative control of PCDA (R&D) New Delhi:

- | | |
|-----------------------------------|------------------------------|
| (i) Joint CDA (R&D) at Dehradun | (ii) Joint CDA (R&D) at Pune |
| (iii) Joint CDA (R&D) at Balasore | |

In addition to above, there are 7 Accounts Offices at Delhi, Chandigarh, Agra, Ambernath Ahmednagar, Kanpur and Jodhpur headed by Dy. C.D.A./Senior Accounts Officers/Accounts Officers under the administrative control of PCDA (R&D) New Delhi.

Note 2. Three Accounts Offices one each at Avadi, Kochi and Mysore are functioning under the administrative control of C.D.A. (R & D) Bangalore.

Note 3. Two Accounts Offices one each at Hyderabad Avadi, and Vizag are functioning under the administrative control of C.D.A. (R and D) Hyderabad.

(XIV) CDA (PENSION DISBURSEMENT) MEERUT

17-B The office of the CDA (PD) Meerut comprises of the following sections

- | | |
|---------------------------------------|---------------------|
| 1. Records | 2. Administration |
| 3. Pay Section | 4. Accounts Section |
| 5. Inspection | 6. Vigilance |
| 7. Monitoring | 8. Complaint |
| 9. Technical | 10. E.D.P |
| 11. New Banking Scheme-Co-ordination. | |

Note 1. The CDA (PD) Meerut has in addition, the following Zonal Offices under its jurisdiction

- | | |
|---------------------------|------------------------|
| 1. JCDA (PD) Delhi Cantt. | 2. JCDA (PD) Jalandhar |
| 3. DCDA (PD) Pathankot | 4. DCDA (PD) Allahabad |

In addition to the above offices, there are 51 DPDOs functioning in the States of Rajasthan, West Bengal, Uttar Pradesh, Haryana, Jammu & Kashmir, Himachal Pradesh, Punjab, Uttarakhand and Union Territories of Delhi and Chandigarh.

(XV) CDA (IDS) New Delhi

17-C. The office of the CDA(IDS) comprises of the following sections

- | | |
|--------------------|-------------------|
| 1. Records | 2. Administration |
| 3. Accounts | 4. D Section |
| 5. Stores | 6. M Section |
| 7. E / MAP Section | 8. EDP |
| 9. Internal Audit | 10. LAO (IDS) |

SET UP OF A PRINCIPAL CONTROLLER'S/ CONTROLLER'S OFFICE

18. The set up of each office is broadly as follows

- (i) Each office is headed by a Principal Controller/ Controller of Defence Accounts supported by one or more administrative posts (i.e. Joint Controller), according to requirements.
- (ii) There are a certain number of posts of Deputy Controllers/Assistant Controllers of Defence Accounts for managerial assistance to the head of the office, and
- (iii) The rest consist of all Section charges aligned as far as possible, on functional basis, officers of the IDAS or selected Senior Accounts Officers/Accounts Officers being

placed in charge of the more important or vulnerable points of the organisation. The administration Section will be under the immediate and personal control of an officer of the IDAS, assisted, if necessary, by a Senior Accounts Officers/ Accounts Officer.

- 19.** (i) O & M Cell will undertake study of procedures and methods of work (other than accounting and auditing techniques in sections and sub offices) and suggest improvements in order to achieve economy and efficiency. In addition, the O & M Cell undertakes introduction of level jumping improvement in the filing system standardisation of office memos of repetitive type, preparation of job description sheets, elimination of delay in disposals and inter-section forwarding memos, review of printed forms for improving the design and reducing size, economic use of stationary, reorganisation of office layout for quicker flow of work and inspection of all the sections in the Main Office and sub offices.
- (ii) "Stores Contract" and "Stores Audit" section may function as separate entities. Where, however, the volume of work does not justify the separate existence of two sections, these will be viewed as sub-sections of one "Stores" Section.

<p style="text-align: center;">DUTIES AND RESPONSIBILITIES OF CGDA & PRINCIPAL CONTROLLERS/CONTROLLERS</p>

(i) CONTROLLER GENERAL OF DEFENCE ACCOUNTS

- 20.** The C.G.D.A. is responsible for the administration and efficient working of the Department. He/She may on his/her own motion or on a reference being made to him/her by the Government of India or the Services Headquarters, review, any audit decision of any audit officer of the Defence Accounts Department and if he/she thinks fit, over-rule it.
- 21.** The Controller General of Defence Accounts is incharge of the Headquarters Office of the Defence Accounts Department. He/She issues necessary instructions to Principal Controllers/Controllers of Defence Accounts in matters relating to maintenance and internal audit of accounts, accounts and audit procedure, classification of receipt and charges, etc., either on his/her own responsibility or after taking orders of the Government of India, if necessary. He/She gives audit rulings, in consultation with the Ministry of Defence (Finance) where necessary, on doubtful points arising from internal audit and referred to him/her by the Principal Controllers/Controllers of Defence Accounts. These audit rulings refer to the internal audit exercised by the Defence Accounts Department and not to statutory audit exercised by the D.G.A.D.S. on behalf of the Comptroller and Auditor General.

He/She assists the Government of India with advice on all questions of audit and accounts procedure relating to Defence expenditure which may be referred to him/her.

He/She maintains upto date and relevant information relating to personnel management, assesses the requirements of officers and establishment for the whole Department and posts them to the various offices according to their requirements. He/She also sends at his/her discretion officers and staff on deputation to the Ministries and other Government Departments and Public Sector Undertakings.

He/She co-ordinates and pursues with the Government the projects of office and residential accommodation required by the Department at various stations. He/She coordinates the funds requirements of various Controllers' organisations, prepares budget for the Department, makes budgetary allocation of funds to the Controllers and watches utilisation. He/She conducts regular inspection of all offices of the DAD including his own Headquarters office.

He/She prepares an Annual Consolidated Balanced Accounts of Defence Services Receipts and Charges and sends them to the Director General of Audit, Defence Services, who, after check, endorses his audit certificate thereon and passes it on to the Comptroller and Auditor General.

He/She prepares certain subsidiary statements in connection with the Appropriation Accounts as prescribed in Defence Audit Code and submits them to the Financial Adviser, Defence Services. He/She also renders annually to the Financial Adviser, Defence Services, an Audit certificate on the accounts of the Defence Services.

He/She is the Principal Accounting Officer for the Civil Estimates of the Ministry of Defence. He prepares the Appropriation Accounts of the above Estimates and sends the same to the Financial Adviser (Defence Services) and the Defence Secretary for onward transmission to the Controller General of Accounts and Accountant General (Central Revenues).

He/She also prepares the statement of central transactions in respect of Civil Estimates and forward it to the Controller General of Accounts. He/She prepares the portion of the combined Finance and Revenue Accounts pertaining to the Defence Services and submits it to the Comptroller and Auditor General for incorporation in the combined Finance and Revenue Accounts of the Central and State Governments in India.

- 22.** There are four Additional Cs.G.D.A. under CGDA, who are incharge of different areas of work. These officers are assisted by Joint Cs.G.D.A, Senior Deputy Controller Generals/Deputy Controllers General of Defence Accounts, Assistant Controllers General of Defence Accounts, Senior Accounts Officer/Accounts Officers/AAOs for various groups under their charge.

(ii) PRINCIPAL CONTROLLERS OF DEFENCE ACCOUNTS NORTHERN CENTRAL, WESTERN, SOUTHERN AND SOUTH WESTERN COMMANDS BANGALURU, CONTROLLERS OF DEFENCE ACCOUNTS (ARMY) MEERUT, JABALPUR, PATNA, GUWAHATI, CHENNAI AND SECUNDERABAD

- 23.** These Principal Controllers /Controllers are responsible for all work connected with the audit, payment, classification and accounting of bills relating to pay and allowances, TA., etc, of civilian officers and subordinates, miscellaneous allowances, contingencies, payment of bills for stores, supplies and works, local audit of the stores and MES accounts and the inspection of cash accounts of units and formations in the areas under their audit jurisdiction.

24. Principal Controllers/ Controllers act as Financial Adviser to the G.O.C.-in-Chief of the Command as well as to the Area and Independent Sub-Area Commanders in their respective audit area in regard to payment, internal audit and accounting matters.

25. These Principal Controllers/Controllers are the Chief authority for accounts and internal audit of all Army formations including MES in their respective Commands and may over-rule an audit decision by any of their subordinate officers. They also assist the G.O.C.-in-Chief, Area and Sub Area Commanders in the preparation of all estimates and furnish them regularly with such statistics relating to accounts as they may require for carrying out a systematic review of expenditure under locally controlled Heads, with the object of restricting expenditure within reasonable limits, of avoiding unnecessary expenditure and of utilisation of savings towards objects of importance in maintaining the efficiency of the Defence Services.

25(a). The Regional CsDA are also responsible for

- (i) The maintenance of the pay accounts of JCOs, ORs and NCs (E) and civilians on the War system of pay accounting and internal audit thereof.
- (ii) Payment of conveyance allowance and road mileage claims of Other Ranks and rail fares of recruits.
- (iii) The audit of Field Imprest Accounts rendered by Field Imprest Holders.
- (iv) The supply of Funds to Officers-in-charge. Record offices for remitting family allotments, terminal credit balances of non-effective personnel and payment of retaining fees of reservists etc. and audit of accounts rendered by them in connection with these funds.
- (v) The maintenance of AFPP Fund Accounts of JCOs/ORs and other than those maintained by the CDA (Funds) vide para 38 (iii).

25(b). Regional CsDA also act as financial advisers to all commands and other lower formations in their respective areas on all matters of pay and allowances and AFPP Fund Accounts (including travelling allowances) of JCOs, ORs, NCs (E) and non-gazetted civilians in operational area on war system of accounting. They have Pay Accounts Offices at various stations in (all over) India working in close association with Regimental centres and Depot offices. These Pay Accounts offices are responsible for the maintenance of IRLAs of the Army personnel based on the particular Corps/Regimental Centres. These Pay Accounts Offices are also responsible for the maintenance of the AFPP Fund Accounts.

25(c) The internal audit of IRLAs maintained in the Pay Accounts Offices is conducted in the form of review by the Review Groups, which work directly under the heads of PAOs. The Reviewing officers who will normally be officers of the IDAS, will visit the PAOs in their respective areas periodically with a view to ensuring that the prescribed accounting and audit procedures is being correctly followed and they will act under the orders of CDA. The reviewing Officers are ultimately responsible to CDA for the efficient working of the PAOs. For detailed procedures see Office Manual Part X Volume I & II.

(iii) PCDA (PENSIONS) ALLAHABAD

26. Broadly speaking, the Principal Controller deals with the grant, payment, audit and

adjustment of all claims to pension of Defence Services personnel (Army, Air Force and Navy) and civilians of Defence services and the Defence Accounts Department. PCDA(P) also **post audits the pay, TA etc., bills of the DAD office other than its own office whose post audit is done by CDA, Patna.**

Pensions due to pensioners of Defence Services Civilians paid from Defence Services Estimates and the staff of Defence Accounts Department may be disbursed by one or the other of the following agencies:

- (i) Treasury Officer.
- (ii) Defence Pension Disbursing Officers
- (iii) Such Post Offices as may be nominated in this behalf by the Director General Post and Telegraphs.
- (iv) Authorised Public Sector Banks.

To facilitate expeditious disbursement of pensions to pensioners of the Defence Services personnel (Army, Air Force and Navy) and civilians of Defence Services including Defence Accounts Department, Defence Pension Disbursing offices have been opened at the various stations.

It has also been decided to take over pension disbursement work from Treasuries and Post Offices in the States of Punjab, Haryana, Jammu and Kashmir, Himachal Pradesh, Rajasthan, West Bengal, Uttar Pradesh, Andhra Pradesh, Karnatka, Tamil Nadu, Kerala and Union Territory of Delhi and Chandigarh to begin with. The DPDOs existing or being opened in the above States are under the control of CDA (PD) Meerut and CDA Chennai. At present there are 63 DPDOs.

(iv) PCA (FACTORIES) KOLKATA.

27. The Principal Controller of Accounts, (Factories) Kolkata is responsible for the preparation, audit and compilation of the store and manufacturing accounts of Ordnance and Clothing Factories and audit, payment and compilation of the pay accounts of civilian Gazetted Officers and establishments employed therein, establishments under Defence Research and Development organisation and Defence Production Organisation attached to the Ordnance and Clothing Factories and the Proof and Experimental Establishment, Balasore. It has subordinate offices attached to the various Ordnance and Clothing Factories.

Principal Controller of Accounts (Fys) is also responsible for the maintenance of Fund Accounts in respect of subscribers other than those whose funds accounts are maintained by the CDA (Funds) Meerut.

He/She is also responsible for checking of cost data of final bills in respect of orders on "cost plus basis" placed on M/s Garden Reach Ship-builders and Engineers Ltd., Kolkata. He/She also **acts as Financial Adviser to the D.G.O.F.**

28. PCA(Fys) deals with the payment and audit of pay bills of officers and establishment of D.G.O.F and of Assistant Directorate of Technical Development (Inspection and quality control) at Kolkata. He/she is also responsible for the audit, classification and adjustment of all rail charges incurred on Railway warrants and Credit Notes in connection with the movement of troops and military stores throughout India.

29. The officers in charge of the Accounts Offices of the Factories are responsible for audit and payment of all claims in respect of all industrial establishments of the Factories, Suppliers payment and also for compilation of accounts of the respective Factories for submission to the Principal Controller of Accounts (Factories). They also render financial advice to the General Managers and officers in charge of the Factories on all general questions excepting matters relating to pay and allowances, leave, etc., of permanent and temporary establishment, which are referred direct to the Principal Controller of Accounts (Factories) at Kolkata.

(v) PRINCIPAL CDA (BORDER ROADS) NEW DELHI

30. (a) The Principal C.D.A. (BR) and its sub-offices render assistance to the Director General Border Roads as under

- (i) Maintenance of Pay Accounts of GREF personnel;
- (ii) Maintenance of Provident Fund accounts of GREF Personnel;
- (iii) Pre-audit and payment of bills on account of Purchase of Stores, Works and Personal claims;

(b) Principal CDA (BR) also renders internal Financial Advice to DGBR on the following:

- (i) Scrutiny and financial concurrence to individual expenditure proposals
- (ii) Examination of utilisation reports of machinery and manpower.
- (iii) Rendition of financial advice
- (iv) Vetting of proposals in respect of Deposit works
- (v) Processing of Budget Estimates.

30 to 33 Blank

(vi) PRINCIPAL CDA (OFFICERS) PUNE

34. The Principal C.D.A. (Officers) is responsible for the maintenance and audit of the pay accounts and payment and audit of personal allowances (including travelling allowances) of all officers serving with the Regular and the Territorial Army, and also of civilian gazetted officers serving in field service or concessional areas. He/She is also responsible for maintaining the Defence Services Officers Provident Fund Accounts of Army Officers. He/She is also responsible for the audit and clearance of Field Cashier cash accounts. He/She acts as Financial Adviser to all Commands and other lower formations on all matters of pay and personal allowances (including travelling allowance) of Army Commissioned Officers.

1 Inserted Vide C.S. No. 168/12/95

(vii) PCDA (AIR FORCE) DEHRADUN AND CDA (AIR FORCE) NEW DELHI

35. The C.D.A. (Air Force) is responsible for the audit, accounting and adjustment of all receipts and expenditure in respect of Air Force. He provides funds to the Air Force, audits the Pay and allowances of all IAF Officers and airmen, stores and public fund (cash book) accounts of the Air Force.

(viii) PCDA (NAVY) MUMBAI

36. The PCDA (Navy) is responsible for the payment and audit of all expenditure in respect of the Indian Navy. PCDA(Navy) provides funds to ships and establishments and audits pay, stores and cash accounts of the Indian Navy. He/She is also responsible for the preparation of the wages bills of all Naval Dockyard Workers and preparation of Cost Accounts of Naval Dockyard. PCDA(Navy) also acts as a Local Financial Adviser to the Flag Officer, Commanding-in-Chief, Western Naval Command, Mumbai and Flag Officer Commanding, Southern Naval Area, Cochin.

PCDA(Navy) is also responsible for checking of cost data of final bills in respect of orders on "Cost plus basis" placed on M/s Mazagaon Dock Limited, Mumbai by the Defence Services.

The Sub-offices at Visakhapatnam, Cochin, Kolkata, New Delhi, Chennai, Goa and Karwar under the administrative control of PCDA (Navy), is responsible for the items of work enumerated in Para 15 (b) ante. The officer at Visakhapatnam also acts as a local Financial Adviser to the Flag Officer Commanding-in-Chief, Eastern Naval Command, Visakhapatnam.

(ix) Controller of Defence Accounts(CSD),Mumbai

36-A. There is a C.D.A. (CSD), Mumbai who is dealing with matters relating to Canteen Stores Department which have been entrusted to him. He is an independent accounting officer with a separate proforma accounts in the books of R.B.I., Nagpur. He has Local Audit Offices (CSD) functioning at Delhi, Mumbai, Chennai, Jammu and Narangi.

(x) CDA (Training)/National Academy of Defence Financial Management(NADFM).

37. CDA (Training)/NADFM is responsible for

- (i) Organising and imparting both induction and in-service training to the IDAS Officers..
- (ii) Organising refresher courses for the IDAS officers in order to acquaint them with modern techniques of management;
- (iii) Structuring courses for providing necessary orientation to Senior Accounts Officers/Accounts Officers in their task;
- (iv) Providing in-service training to Assistant Accounts Officers, Section Officers (Accounts), Senior Auditors, Auditors and Clerks;
- (v) Co-ordinating the conduct of classes by Cs.D.A. for the benefit of candidates appearing in SAS Part I and II examinations. The Director will maintain close contact with other Training Institutions and participate in Annual Conferences of Central Training Institutions and seminars on Training, modern management concepts etc.

(xi) PCDA, NEW DELHI

37-A. The Principal Controller of Defence Accounts, New Delhi is responsible¹ for the following items of work

- (a) (i) Payments of all bills on account of pay and allowances, TA/DA and other miscellaneous claims.
- (ii) Maintenance of provident fund accounts in respect of Group `A', `B' and `C' officers.
- (iii) Determination and notification of pensionary awards in respect of all `A', B', `C' and `D' group officers officials borne on the cadre of Ministry of Defence including those on deputation/foreign service from Ministry of Defence.
- (b) Settlement of transactions with other Ministries/Departments on cash basis.
- (c) Payment of loan/equity shares to the Defence Public Sector Undertakings.
- (d) Compilation of monthly Accounts and appropriation accounts.
- (e) Internal Audit of various initial accounting documents maintained by Ministry of Defence.
- (f) Payment of bills for supplies of stores against orders placed by the Department of Defence Supplies centrally.
- (g) Payment of all bills pertaining to civilians serving in three services, Headquarters and maintenance of their Provident Fund Accounts.
- (h) Payment of bills in respect of procurement of stores from UK and West Europe.
- (i) Work relating to London Accounts Current.

(xii) CONTROLLER OF DEFENCE ACCOUNTS (FUNDS), MEERUT

38. The C.D.A. (Funds) is responsible for maintaining the accounts of the following funds

- (i) General Provident Fund (Defence Services).
- (ii) Defence services Officers' Provident Fund. (Other than those of Army Officers).
- (iii) Armed Forces Personnel Provident Fund in respect of Honorary Commissioned Officers, erstwhile civilian clerks awarded combatant status during the last World War and gentleman cadets, JCOs/ORs lent to civil Departments and personnel paid by PAO (ORs) President's Body Guard, New Delhi.
- (iv) Indian Ordnance Factories Workmen's Provident Fund in respect of subscribers other than those whose funds accounts are maintained by the Principal Controller of Accounts (Factories), Kolkata.

Beside the above Funds, moribund accounts of the following defunct funds to which subscriptions have now ceased, are also being maintained

- (i) Indian Military Widows and Orphans Fund.
- (ii) Indian Military Services Family Pension Fund.

(xiii) PCDA (RESEARCH & DEVELOPMENT), NEW DELHI

38-A The PCDA (R&D) is responsible for

- (i) Audit, Accounting and Payments relating to Pay and Allowances, TA/DA, Miscellaneous Claims and Stores bills for the R&D Labs/Estt. at various stations.
- (ii) Rendering financial advice to Defence Research & Development Organisation (DRDO) on general accounting system, procedures, purchase of equipment stores including attending Tender Purchase Committee meetings and other services.
- (iii) The Central Office of PCDA (R&D), New Delhi will be responsible for liaising with Ministry of Defence, CGDA and D.R.D.O. HQrs. and providing direction to regional and local Accounts Offices. This office will also be responsible for inspection of the

sub office.

- (iv) All matters, connected with Recruitment, Posting, Confirmation, Promotion, Transfer, Discipline, Leave, Service Book, Annual Confidential Report, Budget, Office Contingencies etc. in respect of staff serving under him.
- (v) The Regional Offices at Pune, Delhi and Dehradun headed by Joint CsDA will be responsible for audit and payment of the Labs/Estt. located at these stations. They will also be responsible for payment and accounting of expenditure beyond the limit specified for payment by local Accounts Offices of the outstation Labs/Estts. near those Centres. Jt. CsDA will also be responsible for providing technical guidance and local administration of local Accounts Offices placed under them.
- (vi) He is also responsible for local Audit of all R&D Establishments under him.

(xiv) CDA (PENSION DISBURSEMENT), MEERUT

38-B The CDA (PD) Meerut is responsible for the disbursement of Pension sanctioned to the personnel of three Services and the Defence Accounts Department. For this purpose, Defence Pension Disbursing Offices (DPDO) have been opened in the States of Jammu & Kashmir, Himachal Pradesh, Haryana, Punjab, Rajasthan, Uttar Pradesh, West Bengal, and Union Territories of Delhi and Chandigarh.

In addition, CDA(PD) is responsible for :

- (i) All matters connected with Recruitment, Posting, Promotion, Confirmation, Transfer, Discipline, Leave, Maintenance of Service Books, Annual Confidential Report, Office Contingencies, House Keeping and Budget etc. in respect of the staff serving under him.
- (ii) All matters connected with investigation, settlement and follow up action on complaints from pensioners/ other sources.
- (iii) All matters connected with inspection of DPDO offices under his/her jurisdiction.
- (iv) All matters connected with vigilance cases, spot checking of payments in the DPDO offices and processing of vigilance reports.
- (v) All matters connected with the implementation and monitoring of New Banking Scheme.

(XV) Controller of Defence Accounts(IDS),New Delhi

38-C. The CDA (IDS) New Delhi is responsible for providing accounting, audit and payment services to the tri-services organization functioning under the HQrs. IDS and HQrs SFC. The CDA (IDS) New Delhi deals with audit, payment of bills pertaining to stores, Miscellaneous/contingent items in respect of organizations under HQrs IDS and HQrs SFC in and around New Delhi and Bhopal. CDA (IDS) also deals with work bills of MAP organization of Delhi area. There is Regional Joint Controller of Defence Accounts (ANC) at Port Blair under the overall administrative and functional control of the CDA (IDS) New Delhi, who is responsible for providing audit, payment, accounting and financial advice services to the Units/formations of the Andaman and Nicobar Command.

(XVI) PRINCIPAL INTEGRATED FINANCIAL ADVISERS/INTEGRATED FINANCIAL ADVISERS

38-D:- Duties of PIFAs/IFAs

The duties of PIFAs/IFAs are as under:-

- (i) Shall be the integrated financial adviser;
- (ii) Shall report directly to the respective Administrative and the Executive authorities;
- (iii) Shall advise the various authorities on all financial matters under the delegated powers which are exercised in consultation with IFA;
- (iv) Will concur/scrutinize cases/proposals relating to purchase, projects, equipments, losses and disposals etc. under the delegated powers;
- (v) Shall conduct pre-scrutiny of supply orders/contracts;
- (vi) Shall streamline procurement procedures wherever necessary to reduce lead-time and overcome any other bottlenecks with the concurrence of MoD/MoD (Fin.);
- (vii) Shall keep himself closely associated with the formulation of important proposals from the conceptual stage;
- (viii) Shall vet demands emerging as a result of item-wise provision review in respect of all Class 'A' stores and requirement of all Class 'B' stores restricted to items such as tyres/tubes, batteries etc;
- (ix) Shall have access to up to date record of item-wise committed liabilities;
- (x) Shall assist CFAs for review of the progress of expenditure Modified Cash Management scheme;
- (xi) Shall ensure regular and timely rendition of various reports and returns;
- (xii) Shall maintain continuous liaison with the executive and financial authorities at different levels to ensure effective financial management;
- (xiii) Shall participate in various TPCs/PNCs;
- (xiv) Shall monitor the implementation of sanctions, commitments and liabilities for taking effective measures to achieve economy, cost effectiveness and better resources planning;
- (xv) Shall monitor the processing of Draft Para (s) / Audit Para (s) / Internal Audit objections to ensure attention and speedy clearance and get remedial measures initiated;
- (xvi) Shall assist in rationalization of maintenance expenditure and inventory management and management procedures;
- (xvii) In case of doubts/difference of opinion the matter should be referred to higher IFA/CGDA for clarification.

GENERAL DUTIES AND RESPONSIBILITIES OF PRINCIPAL CONTROLLERS/CONTROLLERS

- 39.** In the Principal Controllers/Controllers Offices, as a general rule, no section will be under the direct control of the Principal Controller/Controller. His/Her time will usually be fully occupied in dealing with the work as Financial Adviser, the organisation of the work under his control, important cases that demand his personal attention, disciplinary cases, and in visiting Headquarters of Commands, Areas, etc., and periodical Inspections of, - sub-offices. Personnel management with special emphasis on staff welfare also engages his/her personal attention.
- 40.** Principal Controllers/Controllers are responsible for communicating to the officials under their control all orders affecting expenditure which may concern them, whether such orders are in the form of corrections to Regulations, Defence Audit or Account Code or Otherwise. It is further the duty of Principal Controllers/Controllers to issue thereon any subsidiary instructions that may be necessary or desirable.
- 41.** Principal Controllers/Controllers may correspond direct with the Government of India and Service Headquarters on routine matters and others which do not affect the personnel of the Department. References relating to interpretation of rules or rectification of anomalies in the existing rules will under no circumstances be made by Principal Controllers/Controllers to Services Head Quarters or Deputy Financial Advisers, either officially or Demi officially. Such references will invariably be addressed to the CGDA with a statement of the reasons where necessary.
- Note.** Demi official correspondence between Controllers and Service Headquarters or Deputy Financial Adviser is permissible for exploring the ground for forming a clear appreciation of the background of the problem without entering into discussion on accounting or audit principles or on issues of controversial nature.
- 42.** When a Principal Controller/Controller considers that the prescribed practice or procedure is unsatisfactory or capable of substantial improvement and desires to introduce improvement in procedure, he/she may where he /she is competent to take decisions on such matters, implement the same and apprise the C.G.D.A. of the action taken, indicating clearly in what respects the prescribed procedure is held to be defective, inadequate or unjustifiable and the specific merit of the proposed procedure over the current or authorized procedure.

In cases where the decision in the matter rests with the C.G.D.A., the P.C.D.A./C.D.A. may refer to the C.G.D.A. direct. The C.G.D.A. will obtain the views of the other P.Cs.D.A./Cs.D.A. if considered necessary.

GENERAL

- 43.** At the time of transfer, the relieved Principal Controller/Controller will hand over to his/her successor all keys, the Imprest money, personal seal used for 'top secret'

letters/documents and all valuable and 'secret documents' in his/her personal charge, and the relieving Principal Controller/Controller will sign the prescribed forms and registers in token of having received them. The personal seal of the relieved Principal Controller/Controller will be destroyed by the relieving Principal Controller/Controller who will furnish a certificate to that effect to the C.G.D.A.

All reports of handing and taking over charge will be sent to the C.G.D.A. on the day the transfer of charge is affected.

- 44.** When a Principal Controller/Controller is relieved, either permanently or temporarily, of the charge of his/her office, he/she will bring to the notice of his/her successor any items of importance in connection with the working of the office, or items of work which are pending and likely to call for his/her special attention or scrutiny. The relieved officer is, in short, expected to place the results of his/her special knowledge and experience of the office at the disposal of his/her successor in order that the latter may not stand handicapped by ignorance of the state of the office or of such matters as required his/her special and personal attention and that, as far as possible, any breach of continuity in procedure or practice may be avoided in regard to case and matters actually under settlement.
- 45.** In all matters of accounts and audit, Principal Controllers/ Controllers will carry out the instructions of the CGDA. They will keep their books of accounts in such form as he may direct. They must also be prepared to give any explanation CGDA may require.
- 46.** Principal Controllers/Controllers are responsible to determine the requirements of officers and establishment for their respective offices with due regard to efficiency and economy, and to report their requirement to the C.G.D.A. as and when called for by him/her. They will ensure that departmental efficiency is maintained to the highest degree.
- 47.** Principal Controllers/Controllers will ensure the punctual submission of all prescribed periodical statements, accounts, reports, etc., to the authorities concerned.
- 48.** Principal Controllers/Controllers will not give any audit decision on a hypothetical case. They will take particular care to ensure that an audit decision is given only after full particulars of the specific case, which gave rise to the question referred to the audit office, have been obtained.

Note. The term "audit decision" as used in this para refers to doubtful questions arising from material audit exercised by the Defence Accounts Department and not to statutory audit exercised by the Comptroller and Auditor General.

- 49.** The Principal Controllers/Controllers will adopt the following guidelines in the interpretation of rules, orders etc.

- (i) Only the dictionary meaning of words will be adopted in interpretation in audit.

- (ii) Where the rules, orders etc., are susceptible of clear and unambiguous interpretation on the basis indicated in (i) above, but such interpretation is contested by the administrative authorities on the ground that it is not in conformity with the intention of the rules, orders, etc., they will be informed that since such intention is not borne out by the text of the rules, orders, etc., action should be initiated by them for suitable amendment of the rules, orders etc., so that the intention is explicitly borne out by the amended text.
 - (iii) Where the rules, orders, etc., are not susceptible of clear and unambiguous interpretation or where there is inconsistency in a new rule with some of the existing rules, a reference will be made direct to the C.G.D.A. for ruling without obtaining the view of other Cs.D.A.
 - (iv) This rule applies to all matters of accounts and audit procedure and administration.
 - (v) Clarifications required by PIFAs/IFAs on all functional matters will be given by IFA Wing and administrative matters will be given by the concerned sections/wings of CGDA office.
- 50.** A Principal Controller/Controller may not over-rule a decision given by a predecessor in office without reference to the C.G.D.A.
- 51.** Principal Controllers/Controllers will enforce the submission on the proper dates and in the prescribed forms of all accounts and statements due by disbursing Officers and others, and will report delays to the proper authorities, after taking all necessary action to correct the irregularities. The non-receipt on due date of a statement will not absolve a Controller from responsibility for the omission of necessary information from any return rendered by him/her, unless he/she is able to show that he/she took all possible precautions for the due submission of the statement in question.
- 52.** Principal Controller/Controller will co-operate with General Officers Commanding, Heads of Departments and with the executive Officers, in all matters of accounts affecting the duties of their appointments and as far as practicable, will bring to the notice of the General Officers Commanding or Heads of Departments, every question of financial importance which either comes to their knowledge in the course of their work, or which they may be able to investigate independently. Whenever a Principal Controller/Controller is consulted by a General Officer Commanding or the Head of a Department regarding the necessity for the sanction of the Government of India to any proposal involving expenditure, he/she will submit a reasoned answer showing why he/she hold one view or another.
- 53.** When proposals relating to expenditure, or in connection with economies, are made by General Officers Commanding or Heads of Departments, Principal Controllers/Controllers will assist them in recording their opinions as to the advisability of proceeding with the course of action suggested and will check the financial effect of such proposals as estimated by the authority with whom the proposal originates.

- 54.** Principal Controllers/Controllers are empowered to call on the heads of military executive departments for any information they may require, either to elucidate a charge, or to examine a proposal involving expenditure. But while a careful scrutiny of the financial results of executive departmental administration is essential, Principal Controllers/Controllers must not exceed the limits of this duty, and will strictly observe the broad distinction between financial and administrative control. They may call for an explanation of any unusual charge or questionable entry in the accounts and claims submitted to them. If this affects the acts of Heads of Departments, an enquiry should be made by the Controller personally.
- 55.** Principal Controllers/Controllers will take steps to ensure that the estimates for locally controlled Heads prepared by administrative authorities which are required to be submitted to them for check, are rendered by the authorities concerned on due dates. They will take similar action to enforce the punctual submission of the annual estimates of cash requirement by military disbursing officers. They are charged with the responsibility of examining these estimates to see that these are for sanctioned services only and will arrange where necessary, for the grant of cash assignments on civil treasuries in their favour.
- 56.** Principal Controllers/Controllers are responsible that all receipts and expenditure that appear in the accounts of Defence Disbursing Officers, and others as well as receipts and expenditure appearing in their own accounts, are adjusted as far as possible in the accounts for that month of (other month in which they have been brought forward). Receipts and expenditure appearing in the Settlement accounts will be adjusted as far as possible in the month's accounts open at the time of their receipt.
- 57.** Principal Controllers/Controllers will carefully watch the progress of Defence expenditure (i) by seeing that expenditure is not diverted from the purpose for which it was sanctioned (ii) by observing how new measures sanctioned during the course of a year affect defence expenditure and (iii) by reviewing expenditure at the time it is incurred, and periodically, by comparison with the sanctioned estimates.
- Note.** The above rules will apply in the case of those heads of accounts effective, the budget estimates for which are checked or prepared by Principal Controllers/Controllers, and in the case of MES expenditure.
- 58.** Principal Controllers/Controllers will enforce the prompt settlement of all advances or other outstandings against individuals or departments. They will see that the balances in the hands of military disbursing officers, and balances of stores (including reserves) with units or store depots are kept within the prescribed limits. They will enforce timely adjustment of all outstanding balances, and ensure that deposits received from contractors and subordinates are promptly brought to account.
- 59.** Principal Controllers/Controllers will see that all claims against foreign Governments are supported by the necessary vouchers and documents, and that they are

promptly forwarded through the proper channel for final settlement. They will at all times, but specially in the case of field operations or other special services, take such steps as may be necessary to ensure that all claims against Government are paid and adjusted as soon as incurred.

- 60.** Principal Controllers/Controllers will arrange for the local audit of store accounts and periodical inspections of the cash accounts of all units and formations in their audit areas. Principal Controllers/Controllers will also arrange for the super review of the accounts of typical units and formations and detailed inspection of LAOS/RAOs office by IDAS officers and submit to the C.G.D.A. in April each year, a report about the extent of super review carried out during a financial year with a brief note on the important points (including failures in local audit) noticed in super review.
- 61.** Principal Controllers/Controllers will exercise the prescribed check over new contracts to see that they are in order and consistent with the rules in Financial Regulations for the Defence Services, Part I, Volume I and that no local purchase of stores are arranged, supplies of which are made by a Central purchasing authority, except in the circumstances and in the manner prescribed in the Rules regarding such purchases.
- 62.** If a Principal Controller/Controller desires to relax audit temporarily in a matter which concerns his own office or his subordinate offices, he should invariably refer the case to C.G.D.A. for obtaining prior concurrence.
- 63.** A Principal Controller/Controller may not (1) propose increases in establishment or other expenditure in departments other than his own, or (2) on any account join in protesting against any retrenchment or economy which a competent authority may order, or (3) suggest expedients for the evasion of the natural operation of a rule, when reporting on claims to pension or allowances of any kind, his duty being merely to report how a claim is affected by the rules, (4) on his own motion suggest relaxation of leave or pension rules except in the case of officers and subordinates of his staff, or (5) advise upon any questions relating to pensionary claims (other than wound or injury pensions) until a Government servant retires, or is about to retire from the service, except upon a reference from the Government of India, Services Headquarters or the C.G.D.A.
- 64.** The opening of a new office under a Gazetted Officer or the upgrading of an existing office to a Gazetted Officer's charge or the shifting of an office under the charge of a Gazetted Officer from one station to another in a Principal Controller's/Controller's organisation will require the prior approval of the Controller General of Defence Accounts. However, if the recognition does not involve any increase in the establishment of Officers authorised for the Principal Controllers/Controllers, prior approval of the Controller General of Defence Accounts will not be necessary in such cases.
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CHAPTER - II

RECRUITMENT, APPOINTMENTS, PROMOTIONS & CONFIRMATIONS

GAZETTED STAFF

66. The Gazetted Staff of the DAD consists of Group 'A' Officers of the IDAS and Group 'B' Officers designated as Senior Accounts Officer; Accounts Officers and Assistant Accounts Officers; Hindi officer and Senior Personal Assistant.

NON-GAZETTED STAFF

67. The Non-Gazetted Staff consists of members of the Subordinate Accounts Service designated as Section Officer (Accounts) and members of the Clerical Services designated as Senior Auditors, Auditors, Clerks, Typists, D.E.Os. and Stenographers. The establishment fixed for each Office also includes the required numbers of MTS post in the Group "C" employees.

INDIAN DEFENCE ACCOUNTS SERVICE

(I) RECRUITMENT

68. Recruitment to the IDAS is made partly by direct appointment and partly by promotion of Senior Accounts Officer (Group 'B'). The rules governing method etc., of recruitment and further promotion within the IDAS are contained in the IDAS Recruitment Rules, 2000, as amended from time to time.

69. The acceptance of an appointment in the Indian Defence Accounts Service carries with it a definite liability for service in any part of India as well as for field service in and out of India.

70. (i) Detailed instructions for the training of Officers appointed direct as Probationers in the Indian Defence Accounts Service are contained in Annexure 'A' to this Chapter.

(ii) An Officer appointed direct as a Probationer in the I.D.A.S will have to qualify Departmental Examination which will be held module wise for (a) Regional CDA module; (b) IFA module; (c) Ordnance Factory module; (d) Functional Controller module; and (e) Rajbhasha module. A probationer has to pass all modules separately. Functional Controllers module is a qualifying paper. The detailed syllabus of all papers is contained in Annexure 'B' to this chapter.

71. An officer appointed to the IDAS by direct recruitment shall be on initial probation for a period of two years from the date of his appointment, on expiry of which the suitability for confirmation of the Officer directly recruited to the I.D.A.S will be determined by the D.P.C., duly constituted in accordance with IDAS rules as amended from time to time, based on the probation reports and passing of the prescribed departmental examination.

(II) APPOINTMENTS

72. The regular cadre of the Indian Defence Accounts Service consists of the following appointment:

- (i) Controller General of Defence Accounts (CGDA)
- (ii) Additional Controller General of Defence Accounts (Addl. CGDA)
- (ii) Principal Controller of Defence Accounts (PCDA) & equivalent posts.
- (iii) Joint Controller General of Defence Accounts (Jt. CGDA) / Controller of Defence Accounts (CDA) & equivalent posts
- (iv) Sr Deputy Controller General of Defence Accounts (Sr. Dy. CGDA) / Addl Controller of Defence Accounts (Addl CDA) & equivalent posts
- (v) Dy Controller General of Defence Accounts (Dy CGDA) / Joint Controller of Defence Accounts (Jt. CDA) & equivalent posts
- (vi) Sr Assistant Controller General of Defence Accounts (Sr. ACGDA) / Dy Controller of Defence Accounts (Dy CDA) & equivalent posts
- (vii) Assistant Controller General of Defence Accounts (ACGDA) / Assistant Controller of Defence Accounts (ACDA) & equivalent posts

The authorized strength in respect of each category is notified by Government from time to time.

(III) PROMOTIONS

73. Promotions to and within the Indian Defence Accounts Service are made on the recommendations of the Departmental Promotion Committee. The constitution of the various promotion Committees are given below:

(A) (a) Promotion of Senior Accounts Officers to the regular cadre of IDAS		
(i)	Chairman/Member U.P.S.C	Chairman
(ii)	Controller General of Defence Accounts	Member
(iii)	Addl. Financial Adviser/Dy. Financial Adviser, MOD (Finance Div.)	Member
(iv)	Principal Controller of Defence Accounts/Principal Controller of Accounts (Fys)/Joint Controller General of Defence Accounts/Controller of Defence Accounts/Controller of Finance and Accounts (Fys)/Integrated Fin. Adviser	Member
(b) Confirmation in Junior Time Scale		
(i)	Controller General of Defence Accounts/Additional Controller General of Defence Accounts	Chairman
(ii)	Addl. Financial Adviser/Dy. Financial Adviser MOD (Finance Division)	Member
(iii)	Pr. CDA/Pr. IFA/PCA (Fys)/Joint Controller General of Defence Accounts/Controller of Defence Accounts/Controller of Finance and Accounts (Fys)/Integrated Financial Adviser	Member
(B) Promotion of IDAS officers from Junior Time Scale to Senior Time Scale		
(i)	Controller General of Defence Accounts/Additional Controller General of Defence Accounts	Chairman
(ii)	Principal CDA/PCA(Fys)	Member

(iii)	Controller of Defence Accounts/Integrated Financial Adviser/Controller of Finance & Accounts (Fys)	Member
(iv)	Addl. Financial Adviser, MOD(Finance Division)	Member
(v)	Director/Deputy Financial Adviser, MOD (Finance Division)	Member
(C) Promotion from Senior Time Scale of the IDAS to Junior Administrative Grade		
(i)	Chairman/Member U.P.S.C	Chairman
(ii)	Secretary (Defence Finance)/Financial Adviser (Defence Services)	Member
(iii)	Controller General of Defence Accounts	Member
(iv)	Additional Financial Adviser, MOD (Finance Division)	Member
(v)	Controller of Defence Accounts/Controller of Finance & Accounts (Factories)/ Integrated Financial Adviser	Member
(D) Promotion to the Non -Functional Selection Grade of the Junior Administrative Grade		
(i)	Secretary (Defence Finance)/Financial Adviser (Defence Services)	Chairman
(ii)	Controller General of Defence Accounts	Member
(iii)	Additional Financial Adviser, MOD (Finance)	Member
(iv)	Joint Secretary (AN), Ministry of Home Affairs as nominee of Establishment Officer, Department of Personnel & Training	Member
(E) Promotion to the Senior Administrative Grade		
(i)	Chairman/Member U.P.S.C	Chairman
(ii)	Secretary (Defence Finance)/Financial Adviser (Defence Services)	Member
(iii)	Controller General of Defence Accounts	Member
(F) Promotion to the grade of PCDA and equivalent posts		
(i)	Chairman/Member U.P.S.C	Chairman
(ii)	Secretary (Defence Finance)/Financial Adviser (Defence Services)	Member
(iii)	Controller General of Defence Accounts	Member
(G) Promotion to the grade of Additional Controller General of Defence Accounts and equivalent posts		
(i)	Chairman/Member U.P.S.C	Chairman
(ii)	Secretary (Defence Finance)/Financial Adviser (Defence Services)	Member
(iii)	Controller General of Defence Accounts	Member

(H) Promotion to C.G.D.A

(i)	Chairman/Member U.P.S.C	Chairman
(ii)	Secretary, Ministry of Defence	Member
(iii)	Secretary (Defence Finance)/Financial Adviser (Defence Services)	Member

74. The proposal for conducting year-wise DPC for promotion, where the Commission is represented, shall be submitted to the UPSC through the Ministry of Defence (Finance). The DPC proposal should be complete in all respect and complete and up-to-date APAR dossiers shall be forwarded to the Ministry of Defence (Finance). The DPC for promotions to various grades shall be conducted in accordance with the rules/orders prescribed at the relevant time.

75. Complete and up-to-date APARs should be available to the various Departmental Promotion Committees. The pages in the APARs should be serially numbered and an index kept inside the reports of all the APARs contained therein. The Sponsoring Officer should indicate in the index the periods covered by the reports on the officer and this index should be initialed by him.

76. Blank.

77. When a member of the Commission is associated with and participating in any sitting of the Departmental Promotion Committees, he will be the Chairman for that sitting.

78 to 80. Blank.

81. An officer promoted from Senior Accounts Officer's grade to the regular cadre of I.D.A.S will be on initial probation for a period of two years from the date of his appointment in that grade. The assessment report in respect of each such officer shall be written commencing from the date of promotion to I.D.A.S by the Principal Controller/Controller in whose organization he is posted.

ACCOUNTS OFFICERS

82. Accounts officers are recruited in accordance with Defence Accounts Department (Accounts Officer) Recruitment (Amendment) Rules 2011 by selection from AAOs with two years regular Service in the grade. The Selection is made on the recommendations of Departmental Promotion Committee consisting of-

- (i) The C.G.D.A/Senior-most Additional C.G.D.A
- (ii) Additional Controller General of Defence Accounts.
- (iii) Joint Controller General of Defence Accounts (Administration) and
- (iv) Two Principal Controllers of Defence Accounts/Controller of Defence Accounts.

83. The authorised posts comprise the Combined strength of posts in the grades of

Accounts Officer and Sr. Accounts Officer, out of which a maximum of 80% may be operated in the grade of Sr. Accounts Officer.

The number of vacancies in Accounts Officer's grade during the vacancy year is worked out duly taking into account the clear vacancies arising in the post due to retirement, number of Sr AOs likely to be promoted to JTS of IDAS during the vacancy year, VRS, death, deputation exceeding one year and reversion from deputation due during the vacancy year etc. Based on estimated vacancies, the zone of consideration is prepared for consideration of the DPC for preparation of Select panel of eligible AAOs for promotion to the grade of Accounts Officer. The DPC assess the suitability of the eligible AAOs for promotion to Accounts Officer's grade on the basis of their service records and with particular reference to the Annual Performance Assessment Report. The DPC determines the merit of the eligible AAOs being assessed for promotion to Accounts Officer's grade with reference to prescribed benchmark and accordingly grade the officers as 'Fit' or 'Unfit'. Only those who are graded 'Fit' (i.e. who meet the prescribed benchmark) by the DPC are included and arranged in the select panel in order to their inter se seniority in the feeder grade. The recommendation of the DPC along with select panel drawn by the DPC is put before the Appointing Authority viz. the CGDA for approval. This select panel is then utilized for making promotions against the vacancies occurring in the Accounts Officer's grade during the course of vacancy year.

84. Appointment of Assistant Accounts Officers to officiate as Accounts Officer in leave or other authorized vacancies will be made by the CGDA based on the vacancies intimated by the Principal Controllers/Controllers. Such promotions will be made from the Assistant Accounts Officers who have been adjudicated as fit by the Departmental Promotion Committee.

85. Copies of office orders notifying such promotions made by the PCsDA/CsDA as ordered by the C.G.D.A should be sent to him for notification of the appointment in the Gazette of India.

86. Appointment of Senior Accounts Officers

These posts are filled by appointment of Accounts Officers of the Department, failing which by transfer on deputation. Accounts Officers who have completed three years' regular service in the Department on the crucial date are considered for appointment to the Senior Accounts Officer's grade by a Departmental Promotion Committee consisting of : (a) CGDA/Senior most Additional CGDA; (b) Additional CGDA; (c) Joint CGDA (Admin); (d) Two Controllers of Defence Accounts. The promotions are made by 'non-selection' method.

87. Deleted

GENERAL

88. All time spent by Officers on leave (except extraordinary leave taken otherwise than on proper medical certificate), on foreign service, or on deputation or special duty counts, in the absence of special orders to the contrary, as service toward increment.

89. The grant of leave and leave salaries of Officers is governed by the Central Civil

Services (Leave) Rules, 1972 as amended from time to time. The travelling allowance of Officers of the Department are regulated by the Supplementary Rules.

90. All casualties except posting transfer and leave relating to Gazetted Officers/I.D.A.S. Officers are notified in the Gazette of India by the C.G.D.A.

Note. It is not necessary to issue a Gazette Notification when an Officiating Accounts Officer is reverted from a gazetted appointment during leave or without proceeding on leave and his pay is drawn through establishment pay bills. Such reversion shall however, be notified by Controller in their Office orders and copies thereof forwarded to the C.G.D.A. and the Auditing Controller for information.

91. All casualties affecting gazetted officers viz. transfer from one station to another within a Principal Controller's/Controller's organization or from one PCDA's/CDA's Office to that of another, deputation outside the Department grant of leave, confirmation, retirement, etc. will be notified by P.Cs.D.A./Cs.D.A. in their Part II office orders which should contain all relevant information connected with the event. Copies of the office orders issued on the subject will be sent to the C.G.D.A.

HINDI OFFICERS

(i) APPOINTMENTS

91-A

- (a) Appointment to the post of Hindi Officers (partly by direct recruitment and partly by promotion/deputation) for the department is done by the Union Public Service Commission.
- (b) The educational qualification required for the post are as follows:

Essential

- (i) Master's degree of a recognized University or equivalent in Hindi with English as a subject at the degree level.
- OR
- Master's degree of a recognized University or equivalent in English with Hindi as a subject at the degree level.
- OR
- Master's degree of a recognized University or equivalent in any subject with Hindi and English as subjects at the degree level.
- OR
- Master's degree of a recognized University or equivalent in any subject with Hindi medium and English as subject at the degree level.
- OR
- Master's degree of a recognized University or equivalent in any subject with English medium and Hindi as a subject at the degree level.

- (ii) 5 years experience of terminological work in Hindi and/or translation work from English to Hindi or vice-versa preferable of technical or scientific literature.
OR
5 year's experience of teaching, research, writing or journalism in Hindi.

Desirable

- (i) Knowledge of Sanskrit and/or a modern Indian language.
(ii) Administrative experience.
(iii) Experience of organizing Hindi class or workshops for noting and drafting.

(ii) BY PROMOTION

Vacancies in Hindi Officer's grade are filled by promotion from amongst Senior Hindi Translators with 3 years regular service in the grade according to seniority subject to fitness. The promotion is made on the recommendation of the Departmental Promotion Committee composition of which will be as follows:

CGDA/Senior most Addl. CGDA as a chairman and Addl. CGDA, Jt.CGDA (AN) and two PCDA/CDA/IFA as a members.

(iii) CONFIRMATION

Hindi Officers who have successfully completed their probation are considered by the D.P.C. for confirmation in the Hindi Officer's grade.

SUBORDINATE ACCOUNTS SERVICE

(i) APPOINTMENTS

- 92.** The normal method of appointment to the subordinate Accounts Service Section Officer (Accounts) grade will be by promotion, as vacancies occur, of senior Auditors/Auditors/Clerks/Typists/D.E.Os/Stenographers/ Hindi Translators and Librarians who have passed the Subordinate Accounts Service Examination and who have been adjudged fit by the Local Promotion Committee. Other qualifications being equal, such individuals will ordinarily be selected for promotion in the order of their seniority.
- 93.** Blank.
- 94.** The direct recruitment of **Subordinate Accounts Service Apprentices** will be made on the basis of an Entrance Examination conducted by an authority specified by the Controller General of Defence Accounts.
- 95.** No person appointed direct can be confirmed until he has passed the Subordinate Accounts Service Examination, and until he has been declared by the Civil Surgeon to be physically fit for general and field service in and out of India.

96. (i) The Apprentices directly recruited to the Subordinate Accounts Service will be required to pass the Departmental Subordinate Accounts Service Examination. Further detailed conditions are enumerated in Recruitment Rules (SRO No 07 of 2009).

(ii) The apprentices shall be liable for field service in and out of India.

97. The passing of the Subordinate Accounts Service Examination does not in itself establish a right to be promoted to the Section Officer's (Accounts) grade. No one will be appointed to that grade unless vacancies exist and he is considered fully qualified by ability and experience to discharge the duties of Section Officer (Accounts) and has been adjudged fit for such promotion by the Local Promotion Committee.

98. Short term vacancies whether single or part of a chain of vacancies may be filled by the Senior Auditors only when their duration exceeds 30 days.

99. Officiating promotions to the Section Officers (Accounts) grade of those who have passed Part II of the Subordinate Accounts Service Examination but against whom charge sheets are pending will be regulated in accordance with Ministry of Home Affairs O.M. No. 39/3/59-Ests (A) dated 31-8-60 as amended.

100. Blank

(ii) SAS EXAMINATION

101. Permission to appear in the Subordinate Accounts Service Examination will be granted by the C.G.D.A. to those who fulfil the prescribed conditions, and who are recommended by the Controllers to appear for the examination.

A list of such candidates will be submitted by Principal Controllers/ Controllers to the C.G.D.A. in the prescribed form and should reach the C.G.D.A. by the date fixed by him.

102. Detailed rules relating to the examination for admission to the Subordinate Accounts Service are contained in Annexure 'C' to this Chapter.

CLERICAL SERVICE

103. The Clerical Service comprises the Senior Auditors, Auditors, Clerks, Typists/Stenographers Grade –I & II and MTS.

SENIOR HINDI TRANSLATOR

(i) APPOINTMENTS

103-A

(a) Appointment to Senior Hindi Translator with PB-2, Rs 9300-34800 with Grade Pay Rs 4600, Group B, Non- Gazetted (Partly by promotion and partly by transfer on deputation) is made from Junior Hindi Translators in PB – 2 (Rs 9300-34800 with

grade pay Rs 4200) of the Department with a minimum of 5 year's service in the grade on the basis of seniority cum fitness. The individual has to complete successful training of 2 weeks also. The suitability of promotion to the above post will be considered by a Board of officers consisting of P.C.D.A./C.D.A./Addl. C.D.A./J.C.D.A. as chairman and two D.C.D.A./A.C.D.A. as members. The selection will be made on the basis of seniority cum fitness. The recommendations of the Selection Board will be subject to final approval by the C.G.D.A.

- (a) The appointment on transfer on deputation is made from amongst the persons holding analogous/equivalent posts on regular basis in the parent cadre or having 5 years service in the Junior Hindi Translator on regular basis. The selection of candidates on deputation basis will be subject to approval by the C.G.D.A.
- (b) The educational qualifications (essential and desirable) required for the above post are as follows:

Essential

Master's degree in Hindi with English at Degree level or in English with Hindi as a subject at Degree level.

OR

Master's Degree in any subject with Hindi medium and English as a subject at Degree level.

(ii) CONFIRMATION

Senior Hindi Translators will be considered by D.P.C. for confirmation in the grade.

JUNIOR HINDI TRANSLATOR

(i) APPOINTMENTS

103-B (a) Appointment to Junior Hindi Translator is by direct recruitment.

Note: Vacancies caused by the incumbent being away on deputation or long illness or study leave or under other circumstances for a duration on one year or more may be filled on deputation basis from offices of central government.

- (A) (i) holding analogous posts on regular basis in the parent cadre or department; or
- (ii) having six years service in the grade rendered after appointment thereto on regular basis in post in the pay band-I, Rs 5200-20200, with Grade pay of Rs 2800 and
- (A) Possessing the educational and other qualifications specified as specified in recruitment rules.

The Educational qualification for direct recruitment are as follows:

Essential

Master's degree of a recognized University or equivalent in Hindi or English;

OR

Other qualifications as prescribed in recruitment rules.

(ii) CONFIRMATION

Junior Hindi Translators who have successfully completed their probation are considered by the D.P.C. for confirmation in Junior Hindi Translator.

SENIOR AUDITORS

- 104.** The Cadre of Senior Auditors is fixed at maximum of 80% of the strength of the Auditors authorized for the department from time to time. Further detailed conditions are enumerated in Recruitment Rules (SRO No 58 of 2013).

The selection would be based on seniority-cum-fitness subject to rejection of unfit cases. The recommendation of DPC will be put up to the PCsDA/CsDA for their acceptance as the appointing Authority. Before release of promotion, such proposal will be submitted to the CGDA for approval in the capacity of the Cadre Controlling Authority.

- 105.** A separate Roster for senior Auditors will be maintained by the C.G.D.A. on All India basis.

- 106.** A special pay of Rs. 80 per month upto one year and total of Rs. 140 per month thereafter may be granted to such Clerks/Auditors/Senior Auditors/Stenographers/DEOs/Typists/Hindi Translators and Librarians of the Defence Accounts Department who have passed S.A.S. Part II Examinations. This special pay will be granted from the date following the last day of Part II of the SAS examination in which they are declared successful.

(As per DoP&T clarification, the special pay will be double the rates w.e.f. 1.9.2008 and taken into account only for fixation of pay on actual promotion on AAO's grade) (Authority-CGDA No. AN-XIV/14162/VIth CPC/Circular/Vol. IV dated 01.04.2011)

- 107.** All Group 'B' and 'C' employees of the DAD who qualify the ICWA Intermediate and Final examination will be granted the following scales of one time lumpsum incentives in supersession of existing concessions of Advance Increments available to them w.e.f. 93-94 i.e. 1-4-93.

(1) Increment Rs. 2000/-(minimum)

(2) Increment Rs. 4000/- "

(3) Increment Rs. 6000/- "

(4) Increment Rs. 8000/- "

(5) & (6) Increment Rs 10000/-(maximum)

(i) Departmental Candidates who qualify in the Intermediate of I.C.W.A. Examination will be entitled to one time lump sum incentive of Rs. 4000/-(in lieu of existing 2 advance increments); and

(ii) Departmental candidates will be entitled to one time lump sum incentive of Rs. 10000/-(Rs. Ten thousand only) on qualifying ICWA final examination (in lieu of existing 6 increments).

GIO Incentives admissible on acquiring prescribed qualification w.e.f. 09-04-99.

	Qualification	Lump-sum Incentive Rs.
a)	On passing Intermediate/Part I Examination of the Institute of Chartered Accountants of India, Cost & Works Accountants of India/Institute of Chartered Financial Analysts of India.	4,000/-
b)	On passing final examination of Institute of Chartered Financial Analysts of India/Cost & works Accountants of India/Institute of Chartered Financial Analysts of India.	8,000/-

[**Authority** :GOI, DOPT O.M. No. 1/2/89Estt. (Pay-I) dated 09-04-99.]

Note. The above revised scheme of grant of one time lump sum incentive takes effect from the financial year 1993-94 i.e. w.e.f. 1-4-93 and past cases already decided before 1-4-93 may not be re-opened.

108. Blank

RECRUITMENT TO THE AUDITORS' GRADE

109. Direct recruitment of Auditors in group "C" with the grade pay of Rs. 2800 will be made on the basis of Examination conducted by Staff Selection Commission or by promotion or by deputation or absorption. Further detailed conditions are enumerated in Recruitment Rules (SRO No 22 of 2009).
Manpower availability in the grade of Auditor is reviewed periodically with reference to the sanctioned strength by CGDA office and vacancies arising in the organisation will be reported to the Staff Selection Commission.

BY PROMOTION

50%¹ of the vacancies in the Auditors' grade are filled by promotion of Clerks according to seniority subject to fitness. Such promotions are made by the C.G.D.A. on All India basis on the recommendations of the P.Cs.D.A./ Cs.D.A. which are called by C.G.D.A. periodically whenever necessary. Clerks/Typists who pass Part I of the SAS Examination will be considered for promotion to Auditors' grade out of turn.

110. Blank.

CLERKS

RECRUITMENT

- 111.** Recruitment to the Clerical cadre for the Defence Accounts Department is also done on the lines of para 109 above by way of direct Recruitment by the Staff Selection Commission or by way of promotion. Further detailed conditions are enumerated in Recruitment Rules (SRO No 09 of 2011).
- 112.** The minimum educational qualification for direct recruits will be 12th class pass or equivalent from a recognised Board or University. A typing speed of 35 w.p.m in English or 30 w.p.m in Hindi on computer (35 w.p.m and 30 w.p.m correspond to 10500 KDPH/9000 KDPH on an average of 5 key depressions for each word).

113. Deleted.

114. Deleted.

115. The duration of appointment will be 2 years in the first instance, subject to satisfactory work and conduct. The service will be liable to termination at any time by notice in writing given by the individual to the appointing authority or vice versa. The period of notice will be one month.

The men selected will, on appointment, be employed on specific routine duties such as diarising, dispatch, calculating, typing etc. Those selected as typists should be proficient in type-writing.

116. Blank

STENOGRAPHERS

117. Recruitment to Stenographers grade-II is done by way of direct Recruitment through Staff Selection Commission.

Note:- Vacancies Caused by the incumbent being away on deputation or long illness or study leave or under other circumstances for a duration of one year or more may be filled on deputation from the officials of the Central Government holding analogous posts on regular basis and possessing the qualification for Stenographers grade-II to be entertained in the Department should be at least, 12th Class Pass or equivalent from a recognized Board or University and should have Skill Test Norms: Dictation:- 10 mts @ w.p.m., Transcription :-50minutes (English), 65minutes (Hindi) (on computer). All such appointments will be on probation for a period of two years from the date of appointment as prescribed in the Recruitment Rules 2011.

Promotion to Stenographer grade-I in the Controllers' Office is made on an all India basis from stenographer Grade-II with minimum of 5 years service in the grade [by the C.G.D.A. on the basis of seniority subject to rejection of unfit.]

117-A Deleted

118. Deleted.

119-121 Blank.

GENERAL

122. The appointment to posts of Auditors, Clerks, MTS, and Stenographers grade-II, which are to be direct recruitment, is made through the Staff Selection Commission. The post of Multi Tasking Staff is also filled up through direct recruitment by the Staff Selection Commission.

123. The age limits for direct recruits Auditors, Clerks, Stenographers grade II are 18 to 27 years of age and for MTS the age limits are 18 to 25 Years or as prescribed by the Govt from time to time. Relaxation for age limits in accordance with the instructions or order issued by the Govt of India.

Note 1. In the case of Ex-servicemen and Central Government employees retrenched due to reduction I establishment, who have put in not less than six months continues service in the Armed Forces of the Union/other Central Government Depts., the maximum age limit at the time of an entertainment should not exceed 28 years (33 years in respect of Scheduled Castes and Scheduled

Note 2. In the case of disabled Defence Service Personnel, the maximum age limit should not exceed 45 years (50 years in respect of Scheduled castes and Scheduled Tribes)

Compassionate Appointments of Son/Daughter/Near Relative of Deceased Government Servant.

124. The scheme of compassionate appointment in Defence Accounts Department is governed by Government of India orders on the subject issued time to time.

The object of the Scheme is to grant appointment on compassionate grounds to a dependent family member of a Government servant dying in harness, thereby leaving his family in penury and without any means of livelihood, to relieve the family of the Government servant concerned from financial destitution and to help it get over the emergency. Compassionate appointments can be made against the direct recruitment quota to Group 'C' posts on regular basis and that too only if regular vacancies meant for that purpose are available.

Compassionate appointments can be made upto a maximum of 5% of vacancies falling under direct recruitment quota in any Group 'C' post. A person selected for appointment on compassionate grounds should be adjusted in the recruitment roster against the appropriate category viz SC/ST/OBC/ General depending upon the category to which he belongs.

In exceptional circumstances Government may consider recruiting persons not immediately meeting the minimum educational standards. Government may engage them as trainees who will be given the regular pay bands and grade pay only on acquiring the minimum qualification prescribed under the recruitment rules. A person appointed as a 'Trainee' on compassionate grounds has to acquire minimum educational qualification in 5 years. In case of appointment of a widow not fulfilling the requirement of educational qualification, against the post of Multi tasking Staff, she will be placed in Gp 'C' Pay Band I (Rs 5200-20200)+ Grade Pay Rs 1800/- directly without insisting on fulfilment of educational qualification norms, provided the appointing authority is satisfied that the duties of the post against which she is being appointed can be performed with help of some on job training. Such cases where the condition of the family is very hard and appointment can be made only by relaxation of educational qualification will be referred to the office of the C.G.D.A. Similarly the cases where upper age limit is required to be relaxed whenever found to be necessary will be referred to the office of the CGDA.

The cases of compassionate appointments of the wards of Government servant, after a lapse of 5 years or so after the death of the Government servant will be referred to the Controller General of Defence Accounts for relaxation.

In deserving cases even where there is an earning member in the family, a dependent family member of the Government servant, who dies in harness leaving

his family in indigent circumstances may also be considered for appointment with the prior approval of the Controller General of Defence Accounts, who before approving the appointment, satisfies himself that the grant of concession is justified, having regard to the number of dependents, assets and liabilities left by the Government servant, income of the earning member as also his liabilities including the fact that the earning member is residing with the family of the Government servant and whether he should not be a source of support to other members of the family.

125. Individuals appointed to any of the posts in Group 'C' Services including MTS of the Defence Accounts Department are liable for field service in and out of India. Recruitment to Group 'C' service including MTS will, therefore, be restricted to those candidates, who are declared by the prescribed Medical Authority to be physically fit both for general and field service in and out of India. For this purpose, the appropriate medical authority will be a Civil Surgeon or a District Medical Officer of equivalent status.

126. Every individual on appointment to a post in a temporary capacity will be governed by Central Civil Services (Temporary Service) Rules, 1965.

127. The first appointment of all persons in the Defence Accounts Department is subject to satisfactory verification of their character and antecedents through the police authorities in accordance with the instructions issued from time to time.

128. Every individual, on first appointment, will be required to take an oath of Allegiance to the Constitution of India in the following from:

"I.....do swear, solemnly affirm that I will be faithful and bear true allegiance to India to and the constitution of India as by law established and that I will carry out the duties of office loyally, honestly and with impartiality".
"(so help me God)"

(Conscientious objectors to oath taking may make a solemn affirmation in the prescribed form indicated above).

129. No person,-

- (a) Who has entered into, or contracted a marriage with a person having a spouse living, or
- (b) Who having a spouse living, has entered into, or contracted a marriage with any person,

Shall be eligible for appointment to the said post:

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

130. Every male candidate for employment will be asked to indicate whether he has more

than one wife living. In the case of a female candidate for employment, she will be asked to indicate whether her husband is having already a wife living. In the event of a declaration in the negative being found to be incorrect after his/her Appointment, he/she will be liable for dismissal from Government service.

- 131.** All appointment to Group 'C' services in the Defence Accounts Department either by direct recruitment or by promotion will be on probation for a period of two years. The assessment reports in respect of Group 'C' employees on probation will be initiated by the reporting officers on a yearly basis commencing from the date of appointment/promotion in the form prescribed and submitted to the reviewing officer for his remarks. Soon after the expiry of probation period of two years the Board of officers convened for the purpose will examine the assessment reports of the individuals and will recommend to the Controller their retention/extension of probation period/reversion to the substantive grade.

Multi Tasking Staff Group 'C'

- 132.** Recruitment of MTS will be made by Staff Selection Commission. Educational qualification required for direct recruitment will be Matriculation or equivalent. All such appointments will be on probation for a period of two year from the date of appointment

- 133.** Blank

CONFIRMATION

- 134.** Confirmations in respect of the Group 'C' Staff in their entry grade are to be dealt with by the CsDA and by the AN Section of CGDA in respect of staff serving in HQrs. office on the lines as stipulated hereunder.

(A) General:

- (i) Confirmation will be made only once in the service of an official which will be in the entry grade.
- (ii) Confirmation is delinked from the availability of permanent vacancy in the grade. In other words, an officer who has successfully completed the probation may be considered for confirmation.

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

- (i) The appointee should satisfactorily complete the probation.
- (ii) The case will be placed before the DPC (for confirmation.)
- (iii) A specific order or confirmation will be issued when the case is cleared from all angles.

Exception:

- (i) Where, however, a Government Servant who has not already been confirmed in his/her old post is appointed by transfer, it would be necessary to confirm him/her in

the new post. In such cases, he/she may be considered for confirmation after watching him/her for two years. Within this period of two years, the officer would earn two reports in the new grade and the DPC may consider his case for confirmation on the basis of ACRs.

- (ii) If a Government servant is appointed to another post by direct recruitment in the same Department or a different department, it will be necessary to consider him/her for confirmation in the new post in which he/she has been appointed by direct recruitment irrespective of the fact the officer was holding the earlier post on a substantive basis. Further confirmation in the new entry grade becomes necessary because the new post may not be in the same line or discipline as the old post in which he/she has been confirmed and the fact that he was considered suitable for continuance in the old post (which was the basis for his confirmation in the post) would not automatically make him/her suitable for continuance or confirmation in the new post, the job requirements of which may be quite different from those of the old post.

(C) On Promotion:

- (i) If the recruitment rules do not prescribed any probation, an officer promoted on regular basis (after following the prescribed DPC, etc. procedure) will have all the benefits that a person confirmed in that grade would have
- (ii) Where probation is prescribed the appointing authority will on completion of the prescribed period of probation assess the work and conduct of the officer himself/herself and in case the conclusion is that the officer is fit to hold the higher grade he/she will pass an order declaring that the person concerned has successfully completed the probation. If the appointing authority considers that the work of the officer has not been satisfactory or needs to be watched for some more time, he/she may revert him/her to the post or grade from which he/she was promoted, or extend the period of Probations as the case may be. Since there will be no confirmation on Promotion before an official is declared to have completed the probation satisfactorily, a rigorous screening of his/her performance should be made and there should be no hesitation to revert a person to the post or grade from which he/she was promoted if the work of the officer during Probation has not been satisfactorily.

135 to 138. Blank.

RESERVATION

139.

- (i) The following reservations will be made in recruitment to all posts :

Schedule Castes	Reservation of 15% of vacancies filled by direct recruitment
Schedule Tribes	Reservation of 7 1/2% of vacancies filled by direct recruitment.
Other Backward Castes	Reservation of 27% vacancies filled by direct recruitment (No reservation in promotion)

(ii) Reservation of vacancies for Ex-servicemen to Group 'C' and Group 'D' posts.

Group 'C'	10% of the vacancies filled by direct recruitment.
Group 'D'	20% of the vacancies filled by direct recruitment.

(iii) Reservation of vacancies for persons with Disability to Group 'C' and Group 'D' posts.

3% reservation on total number of vacancies in the cadre strength

REFUSAL OF PROMOTION TO A HIGHER GRADE

140. When a Government employee does not want to accept the promotion which is offered to him he may make a written request that he may not be promoted and the request will be considered by the appointing authority, taking relevant aspects into consideration. If the reasons adduced for refusal of promotion are acceptable to the appointing authority, the next person in the select list may be promoted. However, since it may not be administratively possible or desirable to offer appointment to the persons who initially refused promotion, on every occasion on which a vacancy arises during the period of validity of the panel, no fresh offer of appointment on promotion shall be made in such cases for a period of ²[**One Year**] from the date of refusal of first promotion or till the next vacancy arises whichever is later. On the eventual promotion to the higher grade, such Government servant will lose seniority vis-à-vis his erstwhile juniors promoted to the higher grade earlier irrespective of the fact whether the posts in question are filled by selection or otherwise. The above mentioned policy will not apply where adhoc promotions against short-term vacancies are refused. In case where the reasons adduced by the officer for his refusal for promotion are not acceptable to the appointing authority, then he should enforce the promotion of the officer and in case the officer still refuses to be promoted, then even disciplinary action can be taken against him for refusing to obey his order.

CAREER ADVANCEMENT OF GROUP C and D EMPLOYEES

141. Modified Assured Career Progression Scheme (MACPS) Salient Features of MACPS

(1) The scheme envisages grant of three financial upgradations to Group 'A', 'B' and 'C' employees at intervals of 10, 20 and 30 years of continuous regular service, counted from the direct entry grade. Financial upgradation is allowed whenever a person has spent 10 years continuously in the same grade pay. The scheme envisages

1 Inserted vide C.S. No. 171/12/98.

2 This Scheme is effective from 1.9.2008

Merely placement in the immediately next higher grade pay, in the hierarchy of the Pay Bands and Grade Pay. If the first-up gradation gets postponed on account of employee not found fit or due to departmental proceedings etc., this would have consequential effect on second and third up gradations which would also get deferred accordingly.

Note:

- (1) The Scheme is NOT applicable to the Organized Group 'A' Service.
- (2) Casual employees (including those with 'temporary status') and employees appointed in the Government only on ad hoc or contract basis do not qualify for benefits.
- (3) The financial up gradation would be admissible up to the highest grade pay of Rs. 12,000 in the PB-4. Consequent upon introduction of new HAG Scale of Rs. 67,000-79,000 in replacement of Rs. 37,400-67,000 with Grade pay of Rs. 12,000 in PB-4, the benefits of financial up gradation shall be available to aforementioned HAG scale also.
- (4) The Scheme has been extended to the regular Staff Car drivers as a fall back, if they are unable to get promotion within the percentage based present system. Staff Car Driver Scheme and MACPS shall run concurrently.
- (5) No stepping up of pay in the pay band or grade pay would be admissible with regard to junior getting more pay than the senior on account of pay fixation, under the Scheme.
- (6) The Scheme does not affect the normal (regular) promotional avenues available on the basis of vacancies.

Pay Fixation

The pay shall be raised by 3% of the total pay in the pay band and the grade pay drawn before such up gradation. For persons granted financial up gradation under MACPS, when promoted on regular basis, no further pay fixation will be allowed. However, if the promotion is to a post with higher grade pay, only difference in Grade Pay will be allowed.

On grant of financial up gradation, an employee has an option to get his pay fixed in the higher post/grade pay either from the date of his up gradation or from the date of his next increment viz, 1st July of the year. Promotions earned in the post carrying same grade pay shall be counted for the purpose of MACPS. Grade pay Rs. 5,400 in PB-2 and Rs. 5,400 in PB-3 will be considered separate grade pays for the purpose of the Scheme.

Conditions for Grant of Benefit

- (1) Promotions earned/upgradations granted under the ACP Scheme in the past to those grades which now carry the same grade pay due to merger of pay

scales/upgradations of posts shall be ignored.

- (2) In the case of all the employees granted financial upgradations under ACPS till 01.01.2006, their revised pay will be fixed with reference to the pay scale granted to them under the ACPS.

If ACP had been granted between 1.1.2006 and 31.8.2008, the financial upgradation under ACP. In the latter case, arrears will accrue only from that date of financial upgradation.

- (3) Regular Service' for purpose of MACPS, commences from the date of joining a post in direct entry grade on a regular basis either on direct recruitment basis or on absorption/re-employment basis. Service rendered on adhoc/contract basis before regular appointment on pre-appointment training is not taken into reckoning.

'Regular Service' includes all periods spent on deputation/foreign service, study leave and all kinds of leave, duly sanctioned by the Competent Authority.

Past continuous regular service in another Government Department in a post carrying same grade pay prior to regular appointment in a new Department, without a break, is also counted towards qualifying regular service only (and not for the regular promotions). However, benefits under the MACPS in such cases in not considered till the satisfactory completion of the probation period in the new post.

- (4) On grant of financial up gradation, there is no change in the designation, classification or higher status. However, financial and certain other benefits which are linked to the pay drawn by an employee such as House Building Advance, allotment of Government Accommodation, are permitted.

- (5) The financial up gradation within PB-1 is subject to fitness. Thereafter for up gradation, the benchmark of 'good' is applicable till the grade pay of Rs. 6,600/-in PB-3. The benchmark is 'Very Good' for financial up gradation to the grade pay of Rs. 7,600 and above.

Where the financial up gradation also happens to be in the promotional grade and benchmark for promotion is lower than the benchmark for granting the benefits under MACPS, the benchmark for promotions apply to MACPS also.

- (6) Promotions/up gradations under ACP granted in the past to posts in pre-revised pay scales of Rs. 2,550-3,200, Rs. 2,610-3540, Rs. 2610-4000 and Rs. 2650-4000 are ignored. However, promotions/up gradations granted to existing Group 'D' employees to grade pay of Rs. 1,900 (pre-revised scale of Rs. 3,050-4590) are counted.

- (7) Past service rendered by an employee in a State Government/Statutory

body/Autonomous body/Public Sector Organisation, before appointment is not counted towards Regular Service.

- (8) No reservation orders/roster apply to the MACPS.
- (9) In the matter of disciplinary/penalty proceedings, grant of benefit under the Scheme is subject to rules governing normal promotion.
- (10) Financial up gradation is purely personal to the employee and has no relevance to his seniority position.
- (11) Pay drawn in the pay band and the grade pay allowed under the Scheme is taken as the basis for determining the terminal benefits in respect of the retiring employee.
- (12) If Group "A" Government employee, who was not covered under the ACP Scheme has now become entitled to, say third financial up gradation directly, having completed 30 years' regular service, then his pay is fixed successively in next three immediate higher grade pays in the hierarchy of revised pay-bands and grade pays allowing the benefit of 3% pay fixation at every stage. Pay of persons becoming eligible for second financial up gradation is also fixed accordingly.
- (13) In the case of transfer including unilateral transfer on request, regular service in the new organization/office for the purposes of getting financial up gradations under the MACPS. However, financial up gradation under the MACPS shall be allowed in the immediate next higher grade pay in the hierarchy of revised pay bands as given in CCS (RP) Rules, 2008.
- (14) In case an employee is declared surplus in his/her organization and appointed in the same pay-scale or lower scale of pay in the new organization, the regular service rendered by him/her in the previous organization is counted towards the regular service in his/her new organisation for the purpose of giving financial up gradation under the Scheme.
- (15) DR Assistants/DR Grade 'C' Stenographers who have got Non Functional Grade (NFG) in Grade Pay Rs. 5,400 would be entitled to 3rd financial up gradations in the immediate higher grade pay of Rs. 6,600 on completion of 30 years of continuous Service or on completion of 10 years of stagnation in a single grade pay, whichever is earlier. No further financial up gradation would be admissible to such officials.
- (16) Employees on deputation need not revert to the parent department for availing the benefit of financial up gradation under the Scheme. They may exercise a fresh

option to draw the pay in the pay band and the grade pay of the post held by them or the pay plus grade pay admissible to them under the Scheme whichever is beneficial.

- (17) If an employee has been offered regular promotion but was refused by the employee before becoming entitled to a financial up gradation, no financial up gradation is allowed; as such an employee has not been stagnated due to lack of opportunities. If, however, financial up gradation has been allowed due to stagnation and the employee subsequently refuses the regular promotion, it shall not be a ground to withdraw the financial up gradation. He shall, however, not be eligible to be considered for further financial up gradation till he agrees to be considered for promotion again and the next financial up gradation shall also be deferred to the extent of period of debarment due to the refusal.
- (18) Cases of persons holding higher posts purely on adhoc basis shall also be considered by the Screening Committee along with others. They may be allowed the benefit of financial up gradation on reversion to the lower post or if it is beneficial vis-à-vis the pay drawn on adhoc basis.

Clarifications given by GOI regarding MACPS

- (1) MACPs is available from the date of actual joining of the post in the entry grade.
- (2) The pay scale/grade pay of substantive post would only be taken into account for deciding the eligibility for appointment/selection to a higher post on deputation basis.
- (3) If the 1st/2nd financial upgradation has been deferred/postponed on account of the employee not found fit or due to departmental proceedings, etc., the 2nd/3rd financial upgradation under MACPS would have consequential effect.
- (4) Where an employee has already availed three promotions and still stagnated in one grade for more than 10 years, he would not be entitled for any further financial upgradation under MACPS.
- (5) The pay of Group 'D' employees who have been placed in Grade Pay Rs. 1,800 w.e.f. 1.1.2006 shall be fixed successively in the next three immediate higher grade pay in the revised pay structure allowing the benefit of 3% pay fixation at every stage.
- (6) If a government employee on deputation earns upgradation under MACPS in the parent cadre, he would be entitled for deputation (duty) allowance with reference to pay scale of the post held in parent cadre on regular basis (and not with reference

to the higher scale granted under MACPS). He may, however, opt to draw pay in the higher scale under MACPS without deputation allowance during the period of deputation, if the same is more beneficial.

- (7) If a person is appointed in direct recruitment/deputation basis from another post in the same grade, then past regular service as well as past promotion/ACP in the earlier post, will counted for the purpose of MACPS.

However, where a person is appointed to an ex-cadre post in higher scale initially on deputation followed by absorption, the services rendered in the earlier post (in lower scale) shall not be counted, but the period spent initially on deputation in the ex-cadre post prior to absorption shall be counted as regular service for purpose of MACPS.

[**Authority** : DOPT O.M. No. 35034/3/2008-Estt. (D)] dated 19.5.2009, as amended from time to time]

142. Departmental Promotion Committee (DPC)

DPC is assigned the task of selecting right candidate(s) for promotion as it is possible that views of single officer may be either erroneous or biased or prejudiced. DPC enjoys full discretion to devise its method and procedure for objective assessment of suitability and merit of being considered by it. The DPC proceedings which are conducted in accordance with Government instructions and rules do not come under judicial review.

The functions of DPC are to:

- (i) ensure suitability of candidates for promotion in an objective and impartial manner, and assess the suitability for promotion on the basis of their service records and APARs for five preceding years.
- (ii) assess performance of probationers and their conduct to decide whether they should be declared to have completed probation satisfactorily for retention in service on their discharge or extending their probation.

Size and Composition of DPC

- (i) In case of Groups 'A' and 'B' Posts : Members included in DPCs for Groups 'A' and 'B' promotion by selection, should be officers who are at least one level above. UPSC should be associated with DPCs in respect of all Central Civil Services posts belonging to Group 'A'. The UPSC need not be associated with DPCs constituted for considering the cases of confirmation of Officers. The proceedings of DPC which considered the confirmation of Group A Officers should, however, be sent to the

Commission for their approval. While doing so, the cases of officers not considered fit for confirmation along with their records shall be specifically referred to the Commission for their approval.

Note : Where two or more scales have been merged, the existing DPC for the highest grade will be the DPC for the merged grade.

- (ii) In case of Group 'C' posts
 - (a) The Chairman of DPC will be an Officer of a sufficiently high level.
 - (b) One of the Members will be from outside the Department, preferably belonging to SC/ST and in appropriate status compatible with other members and the post to which promotion is made.
 - (c) For technical post, the officer nominated from other Department should have the requisite technical competence.
 - (d) The other Members should be an officer of the Department familiar with work of the persons whose suitability is to be assessed.

Important points to be noted this regard

- (1) The composition of selection committees should be representative. In case of selection for 10 or more vacancies in all Groups, it is mandatory to have one member belonging to SC/ST and one member belonging to Minority Community. Where the number of vacancies is less than 10, effort should be made to have the Scheduled Caste/Tribe Officer and a minority community officer included in such Committees/Boards.
- (2) For selection to 10 or more posts in all Groups, it is mandatory to have one woman member in Selection Committee. For less than 10 vacancies, no effort should be spared in finding a lady officer for inclusion in such Committees/Boards. In the event of such an officer not being available in the Ministry/Department itself, there is no objection to nominating Lady Officer from any other office at the same station.
- (3) Close relative of any employee in the panel to be considered by a DPC should not be a member/Chairman of that DPC.
- (4) Proceedings of DPC are valid only if all the members are duly invited for the meeting and a majority of them including the Chairman are present.

Meetings of DPC

DPCs should meet at regular annual intervals by laying down a time-schedule for each category of posts, if possible, on fixed data, so that approved select panel is available in advance for making promotions against vacancies arising over a year.

Convening of DPC meetings must not be delayed or postponed on the ground that review of Recruitment Rules (RRs) for a post are being reviewed/amended as vacancies are to be filled as per Recruitment Rules on the date of vacancy.

In all cases requiring approval of ACC, administrative action for convening DPCs is initiated at least 8¹/₂ months before the commencement year and that DPCs are held at least 4 months before the commencement of the vacancy year. In other cases where approval of ACC is not required, DPCs should be held at least two months before the commencement of the vacancy year.

The requirement of convening annual meeting of DPC can be dispensed with only when it is certified by the Appointing Authority that there are no vacancies to be filled by promotion during that year. Ministries/Departments should ensure participation of the Departmental DPC Members in the DPC meetings convened by UPSC, so that no meetings are adjourned for want of quorum.

An Officer of the level of Joint Secretary is to be nominated as the designated authority for ensuring timely holding of DPCs and to certify adherence to the model calendar for all DPCs. The name of the designated officer is to be intimated to the DOPT, so as to enable the Department to review the timely progression of DPCs.

Submission of Papers/Information for consideration of DPCs/UPSC

- (1) An updated seniority list of persons in the relevant grade, a copy of which had already been circulated to the persons concerned.
- (2) APARs folders of all the eligible officials duly completed in all respects.
- (3) A copy of the Recruitment Rules for the post already notified.
- (4) List of eligible persons to be considered for promotion with full details of the number of vacancies, number of posts reserved for SCs/STs or any other reservation etc.
- (5) If vacancies of previous year are to be filled, year-wise break-up to be given.
- (6) Integrity Certificate in the prescribed form should be given in respect of each of the officials concerned.
- (7) Details of any disciplinary proceedings/criminal case pending or contemplated against any of the officials should be given; if there is no such case, it should be certified so.
- (8) If relaxation is allowed, a note/correspondence with the DOPT
- (9) Date and manner of occurrence of vacancies, details of anticipated vacancies, copy of order for creation of new posts.
- (10) A certificate from Liason Officer (SC/ST) of the Ministry/Department to the effect that the number of posts reserved for SCs/STs have been checked by him and found to be in order.
- (11) A statement showing major/minor penalties imposed upon the eligible officers

during last 10 years.

- (12) DPC; Proforma in the prescribed form with all required particulars duly furnished.
- (13) Where UPSC is involved, proposals are to be sent to UPSC in the prescribed proforma with all relevant enclosures and a statement showing the penalties imposed on the officers within consideration zone during a period of ten years preceding the year of DPC, also, requesting the UPSC to nominate its member to preside over the DPC. Proposals to UPSC should go only when APARS for required period are completed (at least 90% of APARs should be available at the time of proposals). The APAR folder duly completed should be sent to UPSC. DPC cases to be sent to UPSC by 15th July (for financial year-based vacancies) and 15th April (for calendar year based vacancies) of the year preceding the vacancy year.

Note : From 1.8.2010, UPSC have introduced a new procedure under the 'Single Window System' whereby Ministries/Departments are now required to bring their proposals by hand in accordance with the revised Checklist which are scrutinized on the spot by the designated officer of the UPSC.

Constitution of Second DPC

A second meeting of the DPC may be held in the same year for drawing up a panel for unforeseen vacancies due to death, compulsory/voluntary retirement, creation of new posts, etc. If, for any reason, such second DPC could not meet, the procedure for drawing year-wise panel will be followed when DPC meets next for preparing panel for the subsequent year.

Conditions for Convening of Review DPC

- (1)** A review DPC should be convened to rectify certain unintentional mistakes in the following circumstances
 - (a) non-reporting due to error or omission of vacancies that existed at the time of holding of DPC;
 - (b) where eligible persons were omitted to be considered;
 - (c) when ineligible persons were considered by mistake;
 - (d) where the seniority of a person is revised retrospectively;
 - (e) where some procedural irregularity was committed by a DPC;
 - (f) where adverse remarks in APARs were toned down or expunged after the DPC had considered the case of the officer; and
 - (g) over-reporting of vacancies.

- (2)** The Review DPC can neither change the grading of an employee earlier considered without any valid reason which is to be recorded in writing nor change the size of zone of consideration nor take into account any increase in the number of vacancies which might have occurred subsequently.

ANNEXURE 'A' (See Para 70)

Instructions for the Training of Probationers of the Indian Defence Accounts Service, and Rules for their Departmental Examination

- (1) On first appointment in the Department, an IDAS probationer will be attached at Centre for Training & Development, Barar Square ,Delhi Cantt (CENTRAD) for completing joining formalities and have an induction programme. Before joining at CENTRAD the probationers should undergo Foundational course as per DOPT guidelines.
- (2) During foundational course , the probationers cover the tenets of Indian history & constitutions , basic law management & organizational behaviour , public policies & administration . This training helps probationers who come from diverse backgrounds such as Arts , Commerce, Science and Engineering in their initiation into the public service .
- (3) During induction course at CENTRAD the IDAS probationers will be given brief on overview of Defence Accounts Department ,Ministry of Defence ,IFA, Ordnance Factory & DRDO. They will be introduced on the function of Army , AF, Navy , Coast guard & Border Roads.
- (4) After induction programme , the IDAS probationer will be attached at National Institute of Financial Management (NIFM) Faridabad for Professional Training Course (PTC), second phase of training. It provides deeper insights into financial management and government Budgeting & Accounting . This training has an overseas attachment for two weeks to give the probationers an exposure into the financial administration and practices in other countries.
- (5) After the PTC at NIFM Faridabad , the probationers will be attached for Last phase of training i.e Departmental Training to the Department's National Academy of Defence Financial Management (NADFM) Pune.
- (6) The Director NADFM Pune will prepare date wise schedule of training as per syllabus prescribed for all the modules for approval of the CGDA. The training will provide Department's role & functions vis-à-vis the needs of the Defence forces and the probationers own role as managers , financial Advisors and leaders. The training will include attachment to various offices to provide the probationers understanding of the practical aspects of working. Visits to various Defence Establishments will also be planned.
- (7) The departmental training will be imparted module wise. Main modules on which Departmental training will be imparted are (i) Regional CDA module (ii) Functional CDA module (iii) Ordnance Factory module (iv) IFA module and (v) Rajbhasha module.

- (8) The training on Regional CDA module (Theory and Practical) will be given by NADFM in collaboration with PCDA(SC) Pune or any other regional controller as decided by the CGDA. During this period the probationers will be attached in turn to different sections of Principal Controllers office not for the purpose of performing regular duties there, but in order that they may gain a thorough knowledge of departmental procedure and of the regulations dealt within each section. The probationer shall also be trained in audit and accounts duties outside the main office such as local audit and accounting and audit of MES accounts.
- (9) The IFA module will be completed in a manner so as to cover both theoretical as well as practical aspects of IFA working. Syllabus related to the practical paper should preferably be covered at Delhi by the PIFAs/ IFAs of Army, Navy, Air Force, Coast Guard, Border Road & DRDO. For this purpose Probationers will be attached with CENTRAD. Syllabus for theory may be covered at NADFM or at CENTRAD. There will be an examination after completion of the module.
- (10) The Ordnance Factory module will be completed at RTC Kolkata under the aegis of PCA(Fys) Kolkata as per syllabus. During this module the probationer will visit various Factories to have a better appreciation of the course module. After completion, an examination on the module will be conducted.
- (11) For training on the Functional CDA module as well as to gain the knowledge of working of various offices, the Probationer will visit offices like CDA(PD) & CDA(Funds) at Meerut, CDA(CSD) & PCDA(Navy) Mumbai, PCDA(Pensions) Allahabad and PCDA(O) Pune. During their attachment with CENTRAD Delhi for the IFA module, the Probationers will also be exposed to the working of PCDA(BR), PCDA(R&D) and CDA(Air force). After completion of the complete module training, Probationers will have to appear for the examination on Functional CDA module.
- (12) During the training the probationer will also be sent on Field attachment either at North east or Srinagar/Leh for exposure to Border Roads and Army units.
- (13) The Probationer will be imparted training in Rajbhasha module at NADFM Pune, followed by examination of official language.
- (14) After valediction at NADFM, the probationers will be posted to different offices of Department on all India basis. The grant of TA to a probationer officer while on tour for purposes of training shall be regulated under the ordinary TA Rules contained in the Supplementary Rules.
- (15) As mentioned in preceding Paras, after completing the syllabus of each module, the Departmental examination will be conducted by NADFM Pune. The question papers for the Departmental examination shall be set by the Senior officers of Defence Accounts Department nominated as Examiners by the CGDA. As soon as the examination is over, the answer books shall be forwarded to the examiners concerned for valuation and return to the CGDA office in a sealed cover and with his report there on, which will show the number of marks secured by the Probationers in

the subject , the degree of efficiency or otherwise attained by him and his general aptitude for discharge of duties , of the Department.

- (16) Candidates at the Departmental examination are expected to show a competent knowledge of all the prescribed subjects and to secure a pass, they should obtain not less than 50 percent of the marks in the aggregate.
- (17) If a probationer secure 45 % or more marks in all the papers in a module but his aggregate marks are less than 50%, then he has to be re-examined only in those papers where in he secured less than 50% marks.
- (18) Functional Controller module is a qualifying paper and minimum 33% marks is required for declaring successful in this module.

ANNEXURE B

IDAS PROBATIONERS-DEPARTMENTAL EXAMINATION

SYLLABUS- REGIONAL CONTROLLER MODULE

Paper I- Role and Functions of E Section. (With Books)

Max Marks: 100

Duration: 3 Hrs

(The paper will contain 8 questions out of which maximum 5 questions are to be attempted)

Syllabus

Engineering Section

- MES - Organization, structure, role & functions
- Planning & execution of work-Phases of execution of work, Stages of planning (T&P Chart/Critical Path Method) , Issue of stores to the contractor, Handing over of site Site organization - contractor's responsibility, Work site documents ,Importance of Work Site, Order Book & Works, Works passing register & measurement books Supervision and inspection, Recce-cum-siting Board proceedings
- Overview of 'E' section including IFA system.
- Different types of works in MES -Works - major, minor, special, Original Works & maintenance works, Repairs-ordinary, special, Others-deposit, agency, Ops , Different CFAs, Para 10, 11, 12 works.
- Fundamentals of Works Procedure-Provisions of DWP/ RMES, Stages in works procedure Imp. Points to be seen in AAs, Technical sanction, A/A & Technical sanction register, Application of different scales, FTP projects, FC Cases.

- MAP Works.
- Tendering and contracts procedure in MES-Different types of contracts Classes of contractors, General and Spl. Conditions (IAFW-2249), Earnest money, Security Deposit,
- Special conditions - price escalation, Mobilization advance.
- Scrutiny of contract documents. Salient points and significance-Scrutiny of general/special clauses in the CA, Scrutiny of WO, DO, Amendments, Significance of Dos/Amendments, Scrutiny of pro rata, star rates.
- Budgeting in MES -Allotment of funds - job-wise, Re-appropriation of funds, Placement of cash assignment, Adjustment of TBOs /CP Vrs. ,TBO Register & CP Vr Register.
- Stores procurement in MES-Stores procurement agencies - Div. Stocks/Central Div. Stocks/EPs etc., Procurement procedure, Accounting & Auditing procedure, Movement of stores between Divisions- TBOs.
- Revenue in MES, Revenue accounting in MES-Organisational chart of revenue.
- line in MES , Role and functions of BSO, Acquisition, maintenance and disposal of surplus and salvage revenue assets, Accounting and audit of revenue, Role and function of AAO BSO, SIO revenue.
- Payment provisions in MES-RARs/Final Bills, HRs/ Cont. Bills, Pre./ Post audit cases Role of AAO GE/ MO ,Recovery of outstanding demands (Demand Register)Preparation of Abstract of Rt. & Ch. & PM
- Price escalation-Calculation of price escalation in MES, Contracts, Imp. Points & clauses to be seen.
- Op Works - S & S Imprest recoupment, Compilation of expenditure, Construction accounts Post audit.
- Disputes in MES works -Arbitration. awards, Court decrees, Courts deposits, Charged expenditure, Register of provisional payments, Register of charged expenditure, Procedure & accounting
- Accounting procedure in MES - Contractors ledger, Construction Account, MER, Completion Report Pt. A & B, Closure of accounts, Adjustment of PBD Vouchers, Register of Military Buildings , SIO works
- Construction Account & MER -Linking, Scrutiny of Construction A/c, Maintenance of Construction Accounts, Scrutiny of MER (fictitious adjustments, progress of work, booking of expenditure Reconciliation with monthly compilation

- ARMES Expenditure - Significance of the report , Various statements, Role of GE/AAO GE/MO
- Defence Estates Organisation-Role and structure, Cantt Hoards, Role of AAO, DEO in vetting of lease agreement, Cash assignment

Books Prescribed:

1. MESR
2. OM Part- VIII
3. MES Precis
4. DWP, AAO
5. GE (UA) Manual
6. MES Standing Orders

Paper II - Role and Functions of AN Section, Record Section, Pay Section, T Section, D Sections and Store Contract and Store Audit Section (With Books)

(The paper will contain 8 questions out of which maximum 5 questions are to be attempted)

Max Marks: 100

Duration: 3 Hrs

Syllabus

AN Section

- Functions and responsibilities.
- Cash Accounts and Cash Bank Maintenance.
- Discipline - Departmental Enquiry.
- CCS (Conduct) Rules.
- CCS (CCA) Rules.
- Performance Appraisal, ACR, MTCR, representation against adverse entries.
- Leave Rules, Pay fixation, General Provident Fund, CGEIS, CGHS, CSMA, Rules, medical reimbursement, LTC, TA/DA, CCS (Pension Rules).
- Complaints, grievances, vigilance, JCM (levels), ROCM.
- RTI Act.

Record Section

- Duties, Objectives.
- Inward dak.

- Outward dak.
- Stationary, Forms.
- Records and Record rooms.
- Preservation and destruction or disposal of records.

Pay Section

- Overview of Pay Section.
- Responsibilities of executives/controlling authorities.
- Safeguards and controls -linking of last charge.
- Demand registers, LPCs in/LPCs out, Provisional Payments, Transfer of advances.
- Pay fixation - Rules / types.
- Stepping up of Pay, ACP.
- GP Fund Civilians, redressal of complaint.
- CAT cases.
- New Pension Scheme.
- Preparation of pay bill.

T Section

- Overview of 'T' Section.
- Advances, Claims, Audit-cum-Demand registers.
- Role of controlling authorities.

D Section

- Overview of 'D' Section.
- Control system.
- Linkages with audit section.
- Use of IAF (CDA)-13 Cheque books - indent, receipt, custody, stock taking.

Books Prescribed: OM Part-I, OM Part-II Vol-I, Cash drill, RTI Act and Disciplinary Proceedings by G.B Singh and FR & SR, CCS(Conduct) Rules, CCS(CCA) Rules.

Stores Section

- Overview of Stores section.
- AOC: Role and Inventory Management.
- Disposal of stores.
- RGP Board.
- Role and responsibility of MFs - Organisational structure and procurement and disposal procedure. Salient features of accounts and their audit, Review of Annual Accounts of MF.
- Role & structure of EME Workshops.
- Medical depots - structure, role, procurement procedure.

- Scrutiny of contracts, payment of bills and post payment process and significance.
- CHT- purpose/significance, role of DAD member in the board and payment procedure.
- ASC-Role and Functions and Structure of ASC (Army Hqrs, Command Hqrs, Area, Sub Area, Corps, Div level), Types of Stores -LP & CP, Role of APO (Army Purchase Organisation Inventory Management in ASC Reserves - What & Why, ASC - Provisioning and Procurement Procedure, Dry items, POL - CP, LP on failure of , Central Sources, issue of substitutes, Financial powers of CFAs at various levels, ASC -Fresh supplies Contracts, POG, Milk, Fruits and Vegetables, Assessment of requirement, Entitlements, issue of substitutes, Basket rates, crop patterns, catchment areas, vegetables, citrus/non citrus fruit, Schedule of percentages, factors governing contracts, Working out of Qty's, tendering action, role of tender opening board, ASC Contracts- Periodicity, Short Term, Preparation of CST, Fixation of RRs, Factors taken into account, Pattern of demand and supply, Contractors' psychology, Role of DAD Representative, Databank of Rates, LPRs Role of TPC/PNC, Recording of TPC/PNC minutes, Dissent note.
- Negotiation.
- S&S Imprest.

Books Prescribed:

1. OM Part II Vol I
2. ASC Training Vol I & II
3. DGOS Technical Instructions 038
4. SAI
5. SRS
6. Govt Instructions on the subject
7. Defence Audit code

Reference Books

1. ASC Training Vol. I & II
2. DGOS Technical Instructions
3. URS on Regional CDA

Paper III - Role & Functions of Accounts Section, Internal Audit Section, M Section and PAO (ORs) (With Books)

(The paper will contain 8 questions out of which maximum 5 questions are to be attempted)

Max Marks: 100

Duration: 3 Hrs

Syllabus

Accounts Section

- Role and functions of Accounts Section
- Basics of Defence accounting
- Issue of Defence Cheque and its linking and accounting
- Defence Proforma Account-agencies involved
- Preparation of PM
- Defence Exchange Account
- Debt head Register and Review of Balances
- Annual Review of Balances
- Inter Departmental Settlement - Rlys, P&T, MEA, other civil ministries, State Govts. Suspense Account
- Budgetary control of LCH and factorised heads, Monitoring mechanism
- Various compilations and their purpose
- EDP, DDP role and significance

Books Prescribed:

1. Defence Accounts Code
2. OM Part-II Vol-I
3. Classification Hand Book (available online)
4. RDR Pamphlet
5. Government Accounting Rules 1990

Reference Books:

1. LMMH (available online)
2. Civil Accounts Manual (available online)
3. P&T Accounts and Finance Manual (available online).
4. Government Financial Statistical Manual 2002, IMF (available online)

Internal Audit

- Functions and responsibilities of LAO/RAO
- Internal Audit Reporting- MFAI,RAR,AAC
- Losses und regularization
- Drafting of audit Reports
- Local Audit - Scope, planning and monitoring
- Special Audit and Super Review
- MIS Reports - MPR, MAR, Other reporting system

Books Prescribed:

1. ALAM Part- I & II
2. OM Part-II Vol-I
3. SAI
4. Defence Audit Code
5. FR Part-I Vol-I

Reference Books:

1. Performance Audit Manual of C&AG (available online)
2. Performance Audit Manual of OAG, Canada (available online)
3. Various GAO, USA Audit Reports (available online)

M Section

- Overview of M Section
- Audit and payment - Various contingent/misc. claims and unit allowance.
- Audit and payment - various training grants
- Post Audit of vouchers
- Expenditure Budget monitoring
- Advances - Payment, accounting and audit

Books Prescribed: OM Part-II Vol-I, Unit Allowances, FR Part-I Vol-I.

PAO(ORs)

- Overview of functioning of PAO
- Functions of various sections of PAO
- The concept of IRLA
- The computerisation of PAO
- Electronic Data Processing
- Quarterly statement of accounts (QSAs).
- Final settlement of Accounts

Books Prescribed: OM Part X

IDAS PROBATIONERS – DEPARTMENTAL EXAMINATION
Regional CDA Module

Paper IV (Part-I) – Practical Examination on Regional CDA Module

Marks – 50

Duration – 3 Hrs

Syllabus

Section	Time Allotted	Marks
Miscellaneous	30 Minutes	10 Marks
Engineering	75 Minutes	20 Marks
Stores	75 Minutes	20 Marks
Total	180 Minutes	50 Marks

Miscellaneous Section (30 Minutes)

Sl. No.	Topic	Marks
1.	Passing of Requisitions ACG or ATG	02 Marks
2.	Post Audit of Bills-Grants	04 Marks
3.	ECHS – Post Audit, Compilation, Audit of Cash Book	04 Marks
Total		10 Marks

Engineering Section (75 Minutes)

Sl. No.	Topic	Marks
1.	Scrutiny of Admin Approval OR Scrutiny of Contract Agreement e.g. Spl. Repairs	05 Marks
2.	RAR Payment (AO GE) OR Audit of MAP Bills	05 Marks
3.	IFA Cases (Works)	10 Marks
Total		20 Marks

Stores Section (75 Minutes)

Sl. No.	Topic	Marks
1.	Pre Audit and payment of Ordnance/IT/Medical Bill (any 2 bills)-Audit, Enfacement, Cheque Slip, Punching Medium, noting of expenditure against allotment, entry in the ITR ASC, OR Payment of bill (2 bills) against contracts-CHT	10 Marks

	95 % Payment – Post Audit 05 % Payment – Pre Audit	
2.	IFA (IT) (1 Case)/Ord/ASC (1 Case each) -Noting Sheet, Letter to the CFA	10 Marks
	Total	20 Marks

**IDAS PROBATIONERS – DEPARTMENTAL EXAMINATION
Regional CDA Module**

Paper IV (Part-II) – Practical Examination on Regional CDA Module

Marks – 50

Duration – 3 Hrs

Syllabus

Section	Time Allotted	Marks
Internal Audit	60 Minutes	15 Marks
Pay, T	30 Minutes	10 Marks
Accounts	60 Minutes	15 Marks
ORs	30 Minutes	10 Marks
Total	180 Minutes	50 Marks

Internal Audit Section (60 Minutes)

Sl. No.	Topic	Marks
1.	Report Writing-Drafting of a MFAI Report (out of key documents)	10 Marks
2.	Analysis and review of Local Audit Report received from LAOs and preparation of a comprehensive summary	5 Marks
Total		15 Marks

Pay Section, T Section (30 Minutes)

Sl. No.	Topic	Marks
1	Audit of LTC claims (Home Town or Four years block) and a TA bill OR Pay fixation on promotion	10 Marks
Total		10 Marks

Accounts Section (60 Minutes)

Sl. No.	Topic	Marks
1	Noting of allotments (sub allotments with reference to allotment letter received) and preparation of MER with the expenditure details (for one code head of an audit)	05 Marks

2	Defence Exchange Account (Outward) Preparation of outward DID schedule with reference to DVC, allotment of 15 digit no. to DID schedules, Preparation of 5 copies , forwarding 3 copies to responding controller, 1 copy to to accounts section, 1 copy as office copy OR Defence Exchange Account (Inward) Receipt of Inward DID Schedule, noting in the Inward Register (CDA wise) Adjustment i.e. responding the DID Schedules received from other CsDA	10 Marks
Total		15 Marks

ORs Section (30 Minutes)

Sl. No.	Topic	Marks
1.	Audit of Imprest Account, preparation of Punching Medium (Class V Voucher) with observation memo OR Review of a Final Case (IRLA)	08 Marks
2.	Audit of Bhutan TA/DA Claims	02 Marks
Total		10 Marks

IDAS PROBATIONERS DEPARTMENTAL EXAMINATION

SYLLABUS: IFA MODULE

PAPER-I: Overview of IFA functions including system of provisioning and procurement. (with books)

Max. Marks : 100

Duration : 3 Hours

(The paper will contain 8 questions out of which maximum 5 questions are to be attempted)

Syllabus

1. Overview of the Finance Function, Financial Markets, Financial Institutions, RBI and Foreign Exchange Markets.
2. Overview of the Taxation Structure Direct and Indirect Taxation with special Emphasis on VAT, CST, Excise Duty, Custom duty and Service Taxes, Concept of Goods and Service Tax-Recent Developments.
3. Project Evaluation Cost Benefit Analysis Discounted Cash Flows.
4. World Bank Procurement Procedures and an insight to the Office of The Federal Financial Management of United states.
5. Origin of the Financial Advice System The role of Ministry of Finance.
6. Decentralization of Financial Powers MoD- Secretary (Defence Finance).
7. Delegation of Powers to Service HQrs, Command HQrs and lower formations the role of Pr IFAs and IFAs.
8. Overview of the system of provisioning and procurement of goods and services, hiring of consultants and outsourcing in the government departments, with special emphasis on the Ministry of Defence and other Defence Organizations, including the services.
9. Overview of the GFR, DFPR the Public Procurement Bill.
10. Overview of Central Public Procurement Portal and Modified Cash Management System.
11. Overview of the Defence Procurement Manual and Defence Procurement Procedure.
 - Explaining the concepts of decentralization of procurement and delegation of financial powers.
 - Sensitization about other manuals of the Ministry of Finance and the DGS&D Manual.
12. Common stages in procurement of goods and services in Defence.
 - Generation of demand ; Request for Information; Formulation of Qualitative Requirements; statement of Case; cost estimation; quantity vetting ; Approval –in - principal /Acceptance of Necessity; Request for Proposal; single-bid and two –bid systems ;processing of the case after receipt of offers; benchmarking; commercial / contract Negotiation Committee; Approval by the Competent Financial Authority; conclusion of contract ; post –contract management.

13. Focus on the stages at which integrated finance plays the pre-dominant role in the process, such as at stage of quantity vetting, costing, benchmarking and the CNC, basically to explain the role of integrated finance (including its limits).
14. Overview of Defence Works Procedure.
15. Overview of the CVC guidelines.
16. CAG Report, Audit paras and PAC.
17. Procurement from PSU & DGOF
18. Capital Procurements – role of DAC, DPB, SCAPCC and SCAPCHC.
19. Procurement of Capital items following Revenue route.
20. Delegation of Financial Powers to Service HQrs and Lower Formations (Various Annexures of 2006 Govt Letter)

Note: 1. Theoretical inputs to be substantiated with practical case Studies
2. Exposure to mock /live CNCs

IDAS PROBATIONERS : DEPARTMENTAL EXAMINATION

SYLLABUS : IFA MODULE

PAPER-II: Overview of organisation of Defence services including Border Road & Coast Guard and overview of special procedures under Revenue & Capital heads (with books)

Max. Marks:100

Duration : 3 Hours

(The paper will contain 8 questions out of which maximum 5 questions are to be attempted)

Syllabus

PART A: ARMY

1. Organisation of Army HQrs- Army Commands- Units and Formations
2. Exposure on Provisioning
3. Overview of special procedures, such as the procedure for ASC Supplies; the system of procurement through empowered committees; etc.
4. Capital procurement under Delegated Powers vis-à-vis Capital Acquisition by the MoD

PART B: Air Force

1. Organisation of Air HQrs- Commands in Air Force- Units and Formations
2. Overview of the Aircraft inventory and Systems
3. Exposure to Provisioning, Flying Effort, Forecast Factor, Current Annual Rate and Rate of Effort
4. Overview of IMMOLS and Online Concurrence of procurement proposals
5. Exposure to Modernization Projects in Air Force
6. Overview of Repair and Overhaul Facilities and RMSO on HAL

PART C : NAVY and Coast Guards Organisation

1. Organisation of Navel HQrs- Commands in Navy- Units and Formations
2. Overview of Navel Fleets and Systems
3. Brief exposure to the Ship Building Industry- Ship Building (DPP) and Ship Repairs (DPM)
4. Overview of Navy Material Management Manual- Planning Procurement
5. ILMS- Integrated Logistics Management System
6. Overview of the Coast Guards Organisation

PART D: BORDER ROAD AND DRDO

1. Overview of Border Road Organisation and Border Roads manual
2. Role of PCDA (BR) and IFA (BR)
3. Organisation of DRDO HQrs, DRDO Labs and other Establishments
4. Overview of DRDO Purchase Manual
5. Role of PCDA (R&D) / CDA (R&D) IN Financial Advice
6. Exposure to Project Accounting, Resource Generation, Contract for Acquisition of Research Services (CARS) Development and Fabrication Contracts in DRDO.

- NOTE:**
1. Theoretical Inputs to be substantiated with practical case studies
 2. Exposure to mock/live CNCs
 3. Meeting with the vice service Chief to be arranged by PIFAs.

IDAS PROBATIONERS - DEPARTMENTAL EXAMINATION

SYLLABUS: ORDNANCE FACTORY MODULE

PAPER I: Role and functions of Labour & Costing sections in Branch Accounts offices and System administration issues. (With Books)

(The paper will contain 8 questions out of which maximum 4 questions are to be attempted)

Max. Marks: 100

Duration: 3 Hours.

Syllabus

I LABOUR SECTION

- Type of workers
- Recording of attendance.
- Preparation of Musters.
- Documents related to wages calculation
- Flow of documents
- Calculation of wages under different elements
- Calculation of Over Time under Departmental Rules & Factory Act

- Calculation of Overtime Bonus
- Preparation of Agreement Form of labour
- Preparation of Labour Punching Medium
- Audit of Disbursement Certificate
- Audit of Absentee Payment Register
- Generation of Labour Abstract
- Audit of Manufacturing Warrants
- Maintenance of Demand registers
- Last Pay Certificate
- Scale Audit
- Subsistence Allowance
- Promotion
- Fixation of Pay.
- New Pension Scheme

II COSTING SECTION:

- Pricing / Re-pricing of Standard Estimates.
- Definition and Classes of Extracts.
- Procedure for placing open Extracts.
- Warrants.
- Duration of warrants.
- Extension of life of warrants.
- Opening of Cost card and Production Ledger Card.
- Posting of Inspection Note and Production Issue Vouchers in the Production Ledger Card.
- Closing of Cost Cards.
- Analysis of variance between Estimated & Actual Cost of Production.
- Rejections in Manufacture- Normal/Abnormal Rejection.
- Regularisation of Loss Statement on Manufacturing Loss.
- Working out Work in Progress (WIP) for semi manufactured/partly completed warrants.
- Working out Finished Semi for the articles manufactured but awaiting issue.
- Calculation of Cost of Production.
- Classification of Overheads.
- Levy of overhead based on predetermined percentage.
- Under/Over absorption of Overheads.
- Shop Budget Committee and Central Budget Committee.

- Step Ladder System of allocation of overhead.
- Calculation of depreciation.
- Treatment of depreciation in Cost Accounting.
- Preparation of Capital Assets Account.
- Statement of Assets and Liabilities
- Journal Entries.
- Posting of Journal entries in the Ledger.
- Closing of Principal Ledger.
- Compilation of Annual Accounts.
- Commercial Accounting System (new format)

III. System Administration

- Computerisation in Ordnance Factories and Branch Accounts Offices
- Management Information System
- Flow of Reports / Returns to the Group Controllers/PCA(Fys)/OFB
- Booking of Issues- CCO2 compilation
- Financial Information System.

Books Prescribed: for Paper I & II

- Office Manual Part VI
- Factory Accounting Rule
- Defence Procurement Procedure
- Delegation of Financial Powers.
- Defence Procurement Manual.
- OFB's guidelines on procurement of Plant & Machinery.
- Material Management and Procurement Manual for Ordnance Factories
- Office Manual Part VI
- Factory Accounting Rule
- Store Accounting Instructions

IDAS PROBATIONERS –DEPARTMENTAL EXAMINATION

SYLLABUS : ORDNANCE FACTORY MODULE

**PAPER II: Role & functions of Material section in Branch Accounts offices
and Role of IDAS officers in Financial advice to ordnance factories.
(With Books)**

Max. Marks: 100

Duration: 3 Hours.

(The paper will contain 8 questions out of which maximum 4 questions are to be attempted)

Syllabus

I. Financial Advice

- Procurement procedure
- Store Holders Inability Sheet(SHIS)
- Delegation of Financial Powers (Recent OFB orders on delegation)
- Vendor selection
- Issue of Tender Enquiry
- Opening letter of credit and release of Foreign Exchange
- Disposal of scrap and accounting of Sale Proceeds
- Role of Finance member in TPC
- Single Tender, Proprietary Article Certificate
- Preparation of CST
- Repeat Order , option clause, Extension of Delivery period
- Concurrence of Demands and annual RR plan
- Procurement of Plant and Machinery RR/NC
- Disposal of plant and Machinery

II. Case Studies

Practical aspects of TPC relating to material procurement keeping in view the rules and procedures on the subject as also the latest delegation of financial powers to GMs and subordinate officers.

III Material Section

- Store Holders Inability Sheet(SHIS)
- Calculation of requirements of material , stock & dues
- Audit of Supply order with reference to TPC decisions
- Payment Local Purchase Bills
- Demand Register of Advance Payment
- Spot Payment
- Slow/Non moving items
- Blocked inventory

- Discrepancy and Deficiency vouchers and Loss Statement Scrutiny
- Working of Profit and Loss on sale of stores
- Generation of Priced Store Account and Priced Store Ledger
- Unorthodox balances in the Priced Store Ledger
- Generation of Material Abstract
- Integration of Material Accounting with costing
- IFD transaction and store in transit
- Audit of Inter Factory Demands
- Linking of Assets and Liabilities in respect of Store Purchase
- Preparation of Annual Store Accounts and its Subsidiary Statements

Books Prescribed: for Paper I & II

- Office Manual Part VI
- Factory Accounting Rule
- Defence Procurement Procedure
- Delegation of Financial Powers.
- Defence Procurement Manual.
- OFB's guidelines on procurement of Plant & Machinery.
- Material Management and Procurement Manual for Ordnance Factories
- Office Manual Part VI
- Factory Accounting Rule
- Store Accounting Instructions

IDAS PROBATIONERS - DEPARTMENTAL EXAMINATION

SYLLABUS -FUNCTIONAL CONTROLLERS MODULE

Paper: **Organisation and Functions of PCDA (Navy), PCDA (BR) , PCDA, New Delhi, PCDA (Pensions), CDA(PD), CDA (AF), CDA (CSD), CDA (Funds) and CDA(IDS)– (With Books)**

(The paper will contain 8 questions out of which maximum 5 questions are to be attempted)

(The examination paper will cover only basic and elementary knowledge of respective areas)

Max.Marks: 100

Duration: 3 hours

Syllabus

Syllabus will cover only brief about sections and issue that are unique to the organization)

I. PCDA (Navy)

Stores Section:

- (a) Scrutiny of Contracts – CST, Sanctions
- (b) Payment of Contractors bills (local purchase) pertaining to Navy and Coast Guard – audit of sanctions, supply orders, CST
- (c) UK – invoice linking
- (d) Post audit of bills received from Imprest Sec
- (e) Inter Service adjustments and MROs
- (f) Landing and parking charges

Pay Section:

- (a) Civilians Pay and Allowances
- (b) Personal claims – HBA, GPF, etc
- (c) Pay fixation on promotion
- (d) Pay fixation on implementation of Central Pay Commission
- (e) Audit of Data Sheets on Superannuation/VRS and onward transmission to PCDA (P) Allahabad

IRLA Section:

- (a) Audit of Authorisation Slips/Disbursement Ledgers
- (b) Personal claims – Pre-audit/Post audit
- (c) Pay fixation on promotion
- (d) Pay and Allowances of Officers/PBORs
- (e) Organisation of Naval Pay Office

Wages Section:

- (a) Pay and Allowances of industrial employees in Navy
 - Overtime – single, double
 - Time card, marking of attendance
 - Types of workers – skilled, semi-skilled, unskilled, highly skilled
 - Allowances – DA, HRA, CCA Bonus, Night Duty Allowance
- (b) Personal claims – LTC, TA/DA, GPF, Cycle, Scooter Advance

Coast Guard Section:

- (a) Pay and Allowances of Coast Guard – Civilians, Officers and Naviks, Deputationists
 - I. Credits – Basic Pay, DA, HRA, CCA, Flying Pay, Special Increment
 - ii. Debits – GPF, NGIS, Monthly Recovery of advances – GPF, Cycle, etc.

- (b) Personal claims – HBA, Cycle, etc
- (c) Pay Fixation on promotion
- (d) Pay fixation on implementation of Central Pay Commission
- (e) Audit of data sheets on superannuation/VRS and onward transmission to PCDA(P) Allahabad
- (f) General Provident Fund of Coast Guard Personnel – Civilians, Officers and Naviks

Imprest Section:

- (a) Cash Assignment
- (b) Imprest
- (c) Public Fund Accounts
- (d) Money Warrant
- (e) Scheduling of Vouchers after codification

T A Section:

- (a) Travelling Allowances on tour – Navy personnel and CG Personnel (Civil and Service Personnel)
- (b) LTC Claims of Navy Personnel and CG Personnel (Civil and Service Personnel)
- (c) Maintenance of Demand Registers

Costing Section:

- (a) Costing of work done in Naval Dockyard – scrutiny of work orders, cost cards and job cards
- (b) Preparation of Annual Statement of works and production account of Naval Dockyard

Fund Cell:

- (a) Allotment of GPF Account numbers
- (b) Deductions under New Pension Scheme
- (c) Deduction under General Provident Rules
- (d) Inclusion of credits and debits of GPF during the year – withdrawal, advances and subscription.
- (e) Issue of CCO 9

NLAOs Local Audit:

- (a) Audit programme for audit of ships and Establishments
- (b) Linking of CRVs received from Stores section, FA to ASD and Imprest Section

- (c) Audit of Victualling Stores, consumables
- (d) Linking and pairing of UK/USA invoices.
- (e) ILMS

IFA:

- (a) Concurrence of cases pertaining to purchase of Stores, etc
- (b) Delegation of Financial Powers to Naval Authorities

Pension Section:

- (a) Types of Pension
- (b) Sanction and verification of Pension through PPOs
- (c) Gratuity

IA Section:

- (a) Preparation of AAC
- (b) MFAI, Internal Audit Report,
- (c) LTAR, Draft Para
- (d) Loss Statement

Cost Audit Cell:

- (a) Audit of expenditure relating to construction of ships on cost plus basis

II. PCDA(Border Roads)

- Organisation and Functions of CDA(BR)
- IFA System in Lower formation of BRO
- Accounting in BRO
- Allotment of Funds
- Processing of Charged Expenditure Cases
- Service documents
- Instruction for completion of Data sheets
- Condemnation Board and Salvage stores
- Pay Fixation
- Fixation of Pay on ACP, Anomalies, Causes and Remedies
- Increments- Regulations of- under various contingencies-emphasising NQS period
- Stepping up of pay,
- Categorisation of Cat 'A', Cat 'B' and constructional stores in BRO
- Audit and payment of Ration Money, MMA claims and Telephone Bills

- Audit and payment of TA/DA Claims
- MT & POL Accounts
- Clothing to GREF Personnel
- Maintenance of Revenue Ledger and preparation of LF Bills
- Audit of Rly Wts /Cvs/Form'D' etc
- Compensation Claims under Workmen's Compensation Act 1923
- Audit and Payment of Wages Bills- Mustering of Labour
- Defence Works Procedure-2007
- Scrutiny of Contracts
- Vetting of supply Orders
- Scrutiny of TS of jobs in BRO
- Scrutiny of AA/DOs/Amdts
- Payment of bills
- Scrutiny of Supply orders
- Cash Inspection
- Functions and Responsibilities of PAO GREF
- Duties and Responsibilities of AOs attached to Task Forces
- Project Management
- Local Audit and its scope
- Draft Paragraph
- Financial Advice
- Major Financial Accounting Irregularities
- Audit cover to HQ DGBRi

III PCDA, New Delhi

Organisation and Functions of PCDA, New Delhi

- i. Foreign Payment Section.
- ii. Licence Fees Section.
- iii. Fund Section including review of fund accounts.
- iv. A.P.O. Section.
- v. AO(DAD)
- vi. Nodal Agency Section
- vii. DGS&D Section
- viii. U N Cell
- ix. O&M Cell

APO Section

- Procedure for receipt of dak,

- Scrutiny of ATs and Audit of Bills.,
- General Principals of scrutiny of Ats/Sanctions,
- Payments to contractors in respect of contracts in acceptance of tenders-AT) concluded by Army Purchase Organization, Ministry of Defence,
- 100% Payments in respect of FCI.
- Scheduling of vouchers to various Consignee units/formations and watching of acknowledgements thereof.

POL Section

- Pre-audit and payment of main grade bills ie Petrol, Kerosene and ATF of PSU oil companies i.e. IOC, BPCL & HPCL Ltd.
- Maintenance of Supply orders of main grade bills received from various consignee units.
- Maintenance and up-dation of dispatch instructions received from the DGS&T, Army Headquarters regarding supply of main grade petroleum products to the Army.
- Maintenance and up-dation of Master price List received from PSU oil companies and DGS&T, Army Headquarters.
- Maintenance and up-dation of specimen signatures received from various units and quality inspecting authorities:
- Scrutiny of Accepted Tenders of lubricants entered into by DGS&T, Army Headquarters with PSUs and other vendors.
- Pre-audit and payment of lubricants bills.

Nodal Agency Section

- Brief introduction only.

DGS&D Section

- Scrutiny of vouchers service wise i.e. Army, Navy, Air Force, Factory, R&D, Border Roads and Coast Guard duly paid received from PAO (DGS&D) alongwith Debit Advice.
- Generation of Edit list for final compilation and preparation of Punching Medium PCDAICDA wise to compile the amount.
- Scheduling of vouchers after compilation to concerned LAO/RAG and watching of acknowledgements thereof.

Foreign Payment Section

- Arrangement of payment of stores procured by services from abroad/foreign countries:
- Supplementary agreement /additional agreement.
- Scheduling of invoices.
- Checking of compilation and rendition of report to Ministry of Defence (Finance)
- Indian Supply Wing Contracts.

AO(DAD) (In brief only)

- Compilation of accounts -Ministry of Defence (Civil)
- Outward settlement accounts.
- Rendition of monthly booked of receipt and expenditure accounts to CGA.
- Inward settlement claims.
- Payment scrolls.
- Receipts scrolls.
- Procedure for payment of loans.
- Investments
- Payment of investment of public sector undertakings.
- Grant -in -aid.
- Payment of bill.
- Budget estimate and Revised Estimate.
- Finance Accounts.
- Annual review of balances.
- Grant statement.
- Appropriation Accounts
- Statements of Central Transactions
- P.A.O Suspense

UN (Cell) (In brief only)

- Payment of overseas Allowance
- Processing of Overseas Allowances (OSA) claims. (c) Watching of Reimbursement Claims.
- Bank Accounts Maintained by PMI.
- Maintenance of Accounts.
- Maintenance of Claims Registers.
- Monthly Activity Report.
- Correspondence and Liaison.
- Parliament Questions.
- Accounting Procedure.i

IV. PCDA(Pension) and CDA(PD)

- Organisational structure of the PCDA(P) with role of each section /cell
- Pension definition, How pension is earned ? Organisational units involved in initiation of pension claim of PBOR, Civilians & Commissioned Officers notification and payment thereof vis-a vis procedure of sanction and authorisation through

computer and manual process

- Different types of pensionary awards in respect of Commissioned Officers and their families
- Initiation and processing of pension claim through LPC-CUM-DATA sheet in respect of Commissioned Officers
- Various types of Pensionary awards in respect of Defence civilians including DAD, GREF and Coast Guards.
- Initiation of pension claim through LPC-CUM-DATA sheet in respect of Defence Civilians
- New Pension Scheme
- Procedure of grant of Service Pension ,Gratuity and Commutation of Pension in respect of PBOR
- Procedure of grant of Disability Pension, War Injury Pension, Invalid Pension, Compensation in lieu of DE,LMC Cases, scope of appeal
- Procedure for grant of Ordinary FP, SEP & Liberalised FP, Exgratia awards, Gallantry awards.
- Scheme of authorisation of provisional/interim awards in death cases of Civilians/PBOR/Commissioned Officers-Its procedure and adjustment
- Payment of Pension through various Pension Disbursing agencies, their role in payment to Defence Pensioners various other claims connected therewith.
- Audit of Pension payment vouchers/scrolls viz conventional audit, screen audit and Audit
- Procedure of
 - Audit of First/Last payment
 - Powers of PDAS to deal various claims
 - Arrears payment of Pension.
 - Payment to missing pensioners
- Classification of pension expenditure, compilation with reference to vouchers/scrolls and reimbursement to treasuries. System of reimbursement to PSB and POs. Budget methodology of preparing various estimates for Defence Pension Payment.
- Adjustment and Reconciliation of transaction with Public Sector Banks/RBI, Foreign agencies on whose behalf Govt of India is making payment and payment made by Indian Embassies abroad to Defence Pensioners. Single Window System
- Payment of Pension by DPDOs and their System of adjustment and accounting.
- Contempt cases and its monitoring implementation of courts judgements functioning of legal cell, notices, Court cases-Its handling and Monitoring
- RTI & Grievances handling mechanism & Pension adalat
- Calculation of various types of pensions.

V. CDA(AF)

- Record Section
- Disbursement Section
- Administration Section
- Imprest Section
- FA Section
- Miscellaneous Section
- O & M Cell
- Store Section

VI. CDA(CSD)

- Canteen Stores Department an overview
- Accounting Procedure
- CAD(CSD) -an Overview
- Administration Section
- D Section
- O & M Section
- Accounts Section
- FA & IFA Section
- Post Audit Section
- Functions and Responsibilities of LAOs
- Mission Excel-IT

VII. CDA(Funds)

- Maintenance of Fund Accounts
- Types of Provident Funds on Defence side and offices responsible for their maintenance
- Role and Functions of D.D.P Controllers
- Role of DDP Controller for detection and adjustment of missing debits in individual GPF Accounts
- Role of EDP Centre-CDA(Funds)
- Nomination, Admission and Allotment of Fund Accounts Number
- Salients Features for executing Nomination
- Checks by Pay Audit Offices on Application & Nomination
- General Provident Funds-An overview
- GPF Advances and Withdrawal-at-a-glance
- Review of Ledger cards

- Processing of Complaints Provident Fund Subscribers
- Transfer of Fund Accounts
- Finalization of Fund Accounts
- Maintenance of Fund Accounts-DAD Personnel
- Interest
- Introduction of a system of Electronic Transmission
- Working in Computer environment
- Scrutiny of Edit Listing
- Validation
- Updation of Data

VIII. CDA(IDS)

Duties and Functions of CDA(IDS) & JCDA (ANC), Port Blair

Store Section

Audit and payment of claims in respect of supplies made or services rendered to the organisations/formations under IDS located in and around Delhi. . ,

- To scrutinize completed contract agreement, amendments. cases of enhancement of rates. extension of contracts etc; .
- To schedule local purchase vouchers, etc to LAO (IDS) for verification of credits.
- To deal with all the work connected with the receipt and refund of security deposits of contractor.

भारतीय रक्षा लेखा सेवा (परीवीक्षाधीन) – विभागीय परीक्षा
राजभाषा दक्षता जांच (लिखित)
IDAS Probationers-Departmental Examination
Official Language Proficiency Test (Written)

Marks: 150

अंक: 150

Duration:90 Minute

अवधि: 90 मिनट

1. भारत संघ की राजभाषा नीति

Official Language Policy of the Union of India.

2. रक्षा लेखा विभाग के प्रधान कार्यालय तथा विभिन्न रक्षा लेखा नियंत्रकों के कार्यालयों के नाम

Names of the Head Office and the various offices of the CDA of the Defence Accounts Department.

3. रक्षा लेखा नियंत्रकों के कार्यालयों के विभिन्न अधीनस्थ कार्यालयों के नाम

Names of the various subordinate offices of the offices of the Controller of Defence Accounts.

4. रक्षा लेखा महानियंत्रक और रक्षा लेखा नियंत्रकों के कार्यालयों में विभिन्न स्कंध/अनुभाग कक्ष/केन्द्र/ग्रुप आदि

Various wings/sections/cells/centres/Groups etc. in the offices of the CGDA and CsDA

5. कार्यालयों के नामों से संबंधित शब्द

Terms related to the names of the Offices.

6. रक्षा लेखा विभाग में प्रयुक्त पदनाम

Designations used in DAD .

7. कुछ अन्य महत्वपूर्ण पदनाम

Certain other important Designations.

8. पदनामों से संबंधित कुछ शब्द

Certain terms related to Designations.

9. लेखा और लेखा परीक्षा शब्दावली

Accounts and Audit Terms.

10. विदेशी अभिव्यक्तियाँ

Foreign Expressions

11. मिलते-जुलते अर्थों वाले शब्द

Words having resembling meanings.

12. संस्पर्शी शब्द (विधिक)

Related Terms (legal)

13. हिंदी के संख्यावाचक शब्द

Hindi Words for Numerals.

14. सप्ताह के दिनों के हिंदी नाम

Hindi names for days of the week.

15. वर्ष के महीनों के हिंदी नाम

Hindi spelling for the month of the year.

16. हिंदी अनुवाद के अभ्यास के लिए कुछ अनुवाद अवतरण और उनके मानक अनुवाद

Few Hindi transaction passages for practice of transaction and their standard translation.

17. अंग्रेजी अनुवाद के अभ्यास के लिए कुछ अनुवाद अवतरण और उनके मानक अनुवाद

Few English transaction passages for practice of transaction and their standard translation.

**भारतीय रक्षा लेखा सेवा (परीवीक्षाधीन) – विभागीय परीक्षा
राजभाषा (मौखिक)**

**IDAS Probationers-Departmental Examination
Official Language (Viva-Voce)**

अंक: 50

Marks- 50

पाठ्यक्रम

Syllabus

परीक्षार्थियों को पढ़ने के लिए हिंदी का एक सरल गद्यांश दिया जाएगा। परीक्षार्थियों से इस पर प्रश्न भी किए जाएंगे ताकि यह सुनिश्चित किया जा सके कि उन्हें हिंदी का सही वैयाकरणिक ज्ञान है।

The candidates will be provided a simple passage of Hindi for reading. The candidates will also be put questions so as to find out whether he/she can express himself/herself in correct grammatical Hindi.

Scheme for Declaring IDAS Probationers Successful in Departmental Examination

Sl No.	Module	Paper Name	Max Marks	Min Marks Required in each paper	Min Marks Required in a Module (in aggregate)
1.	Regional CDA Module	Paper-1 : Role and Functions of E-Section (With Books), Duration: 3 Hrs	100	45%	50%
2		Paper-II : Role and Functions of AN Section, Record Section, Pay Section, T and D Sections, Store Contract and Store Audit Section (With Books), Duration: 3 Hrs	100	45%	
3		Paper-III : Role and Functions of Accounts Section, Internal Audit Section, M Section and PAO(ORs) (With Books), Duration : 3 Hrs	100	45%	

4		Paper-IV : Practical Examination Part-I, Duration: 3 Hrs	50	45%	
5		Paper-IV : Practical Examination Part-II, Duration: 3 Hrs	50	45%	
6	Ordnance Factory Module	Paper-1 : Role and Functions of labour & Costing section in Branch Accounts office and System administration issues. (With Books) Duration: 3 Hrs	100	45%	50%
7		Paper-II : Role and functions of Material section in Branch Accounts offices and Role of IDAS officers in Financial advice to Ordnance factories (With Books), Duration : 3 Hrs	100	45%	
8	IFA Module	Paper-I :Overview of IFA functions including system of provisioning and procurement (With Books) Duration : 3 Hrs	100	50%	50%
9		Paper-II :Overview of organization of Defence services including Border Road & Cost Guard and overview of Financial advice to Ordnance factories (with Books) Duration :3Hrs			
10	Official Language	Paper-I : Official Language (Proficiency Test- Written) Duration : 90 Minutes	150	45%	50%
11		Paper-II : Viva Voce	50	45%	
12	Functional Controller Module (Qualifying Paper)	Organisation and Functions of PCDA (Navy), PCDA (BR) , PCDA(New Delhi), PCDA (Pensions), CDA(PD), CDA (AF), CDA (CSD), CDA (Funds) and CDA(IDS)– (With Books) Duration : 3 Hrs	100	33%	33%

Note 1: If a probationer secures 45% or more Marks in all the papers in a module but his aggregate Marks are less than 50% then he has to be re-examined only in those papers wherein he secured less than 50% marks..

Note 2: Functional Controller Module is a qualifying paper and min 33% marks is required for declaring successful in this module.

Note 3: 100 Marks is given by the Director on his assessment of the probationers' performance during departmental training. These Marks will not count for declaring successful in the departmental examination. However this will be taken into account by the Director NADFM, Pune to recognize the best probationers in different aspects of the training as also the best overall probationer.

ANNEXURE `C' (Referred to in Para 102)

Rules Governing the examination for Admission to the Subordinate Accounts Service (SAS) in Defence Accounts Department

RULE 1: An examination for admission to the Subordinate Accounts Service will normally be held in selected centres fixed by the CGDA. CGDA, however, will decide the frequency of the examination on need basis. It will be conducted on the dates, and according to the programme prescribed by the CGDA under the personal supervision of an officer of the IDAS assisted, if necessary, by one or more Senior Accounts Officers/Accounts Officers. The officer conducting the examination will be held personally responsible that all proper precautions are taken to guard against any irregularity.

RULE 2: The examinations will consist of a Preliminary Test followed by SAS Part-I and SAS Part-II examinations. Only those candidates who shall qualify the Preliminary Test shall be eligible to appear in SAS Part-I examination.

(a) PRELIMINARY TEST

Paper-1- General Principles and Procedure of Accounts and Audit (Including General Organisation of Armed Forces)

Paper-2 - Codes, Manuals and Regulations concerning Army, Air Force, Navy and Factory

(b) SAS PART – I EXAMINATION

Paper–I - Organisation and Fundamentals of Audit & Accounts (Theory- Without Books).

Paper–II - Organisation and Fundamentals of Audit & Accounts (Practical – With Books).

Paper–III- Accountancy.

Paper-IV- Service Regulations (Practical with Books).

(c) SAS PART – II EXAMINATION

Paper-V -Works, Stores and Internal Audit – (Practical - With Books)

Paper-VI - Works, Stores and Internal Audit – (Theory - Without Books)

Paper-VII -Financial Management, Integrated Financial Adviser System and Elements of Law. (Theory – Without books)

Paper-VIII -Office Communication (Qualifying Paper)

Paper-IX -Fundamentals of Electronic Data Processing (Theory and Practical) (Qualifying Paper)

ELIGIBILITY

RULE 3: Admission to the examination will be open to Senior Auditors/ Auditors/ Clerks/ Typist/ DEOs/ Stenographers/ Hindi Translators and Librarians.

RULE 4: To be eligible for appearing in the Preliminary Test to SAS Part I examination, an individual must have put in two years service (including continuous temporary service) in the Department provided that the candidate must have cleared the probation period. This will be applicable to all candidates uniformly i.e. departmental candidates, or those who joined the Department through SSC or Inter-departmental transfer basis.

RULE 5: Service rendered as a DEO 'A' in the Department (whether permanent or temporary will count against these limits for determining eligibility to appear in the examination. Service rendered by inter-departmental transfer candidates will not be counted unless the candidates have served at least two years in the DAD.

RULE 6: Candidates will have to qualify a Preliminary Test for appearing in SAS Part I examination. A candidate who has qualified the Preliminary Test but absents or withdraws his candidature from SAS Part-I examination following immediately will be required to re-qualify in the Preliminary Test for eligibility to appear in SAS Part-I Examination. There shall be no limit in appearing in Preliminary Test. Candidates appearing for the S.A.S. Part-I Examination are eligible to sit for the examination upto a maximum of four occasions. Similarly candidates appearing for the S.A.S. Part-II examination are eligible to sit for the examination upto a maximum of four occasions. Additional chances may, however, be permitted by the C.G.D.A. as per merit of each case. The candidate who qualified Preliminary

Exam but could not pass SAS Part-I Examination (having appeared in all papers) shall not be required to reappear and requalify in subsequent Preliminary Examination. Such candidate can apply for SAS- Part-I Exam again. However the maximum chances for appearing in SAS Part-I will be only four. The candidates who passed Preliminary Exam and failed in SAS Part-I Exam (having appeared in all papers) but secured exemption marks in one or more papers (ie. I or II or III or IV as the case may be) shall not be required to reappear in such papers.”

RULE 7: No candidate will be allowed to appear in SAS Part I examination unless he/she qualifies the Preliminary Test. Further, no candidate will be allowed to appear in both Parts at a time. Only those who pass Part I, will be allowed to appear in Part II of the examination.

RULE 8: All persons appointed direct to the Subordinate Accounts Service as SAS Apprentice should sit for the first examination i.e. Part I SAS Examination after their appointment, unless such Examination is held within ten months of the date of their appointment.

RULE 9: PROCEDURE FOR SELECTION

The procedure to be followed in selecting suitable candidates for admission to the examination will be notified by the C.G.D.A. from time to time.

RULE 10: QUESTION PAPERS

The question papers will be set by officers nominated for the purpose by the C.G.D.A. The questions so set are examined by a Committee consisting of the C.G.D.A. and other officers at Headquarters with a view to see that the questions framed are in accordance with the prescribed syllabus. The printed question papers will be forwarded by the C.G.D.A. to the officers concerned, who are entrusted with the responsibility of conducting of the examination at various centres, by registered insured post/Speed Post in sealed packet containing separate sealed envelope for each set of papers. The packets and envelopes containing the question papers will be kept in their personal and safe custody and will not be opened until the papers are required for distribution. The packets and envelopes will be opened in the presence of candidates/observers as and when appointed by the CGDA.

RULE 11: CONDUCTING OF EXAMINATION IN HOLIDAY If owing to some unforeseen event on any particular day on which the SAS examination programmed to be held, is declared a holiday, the examination originally programmed for that day will be conducted and will not be postpone

RULE 12: INSTRUCTION FOR CONDUCTING EXAMINATION

The detailed instructions for conducting the examination will be sent by the CGDA to the Conducting Officers in advance of the concerned examination.”

RULE 13: RESULT

The result of the Examination will be notified by the CGDA to all concerned.

RULE 14(a): SAS APPRENTICE

A SAS Apprentice need not appear in the Preliminary Test. However, a SAS

Apprentice must appear for Part I of the SAS examination at the first and if he fails, at the second and if necessary (with the special sanction of the CGDA) in the third examination held after his appointment unless the first examination is held within ten months of the date of his appointment, in the later case, if he does not appear at that examination, he may be allowed to appear at the second, third and fourth (with the special sanction of the CGDA) examinations instead. He will appear for the Part II of the S.A.S. Examination, which is held after he passes Part I of the examination.

RULE 14(b): CHANCE ALLOWED

No candidate will be allowed to appear in SAS Part I examination unless he/she qualifies the Preliminary Test. A member of the clerical service will normally be allowed four chances to appear in the Part I of the examination. Similarly, S.A.S. Part I pass Auditors will be normally allowed four chances to appear in Part-II examination. Each permission to appear at either Part-I or Part-II Examination will count as one against the respective Part, whether he/she actually sits for the examination or not unless he/she is specifically allowed to withdraw his/her name. Such withdrawals will be allowed by the C.G.D.A. when circumstances of the case fully justify it."

RULE 14(c): A candidate will be allowed upto a maximum of four chances to clear SAS Part II Examination.

RULE 14(d): WITHDRAWAL OF CANDIDATURE

A new sub-rule: A candidate could withdraw before the start of the examination by writing a simple application. He/she should submit an application in writing atleast 15 days before the start of the examination and should not take any paper in the examination.

RULE 15 : "EXAMINATION RULES"

- (I) No body other than the persons engaged in supervising the examination and the candidates will, under any circumstances, be allowed in the examination hall.
- (ii) No candidate shall be allowed:
 - (a) to enter the examination hall half an hour after the commencement of the examination;
 - (b) to leave the examination hall finally until half an hour has elapsed after the commencement of the examination.
- (iii) A roll number will be assigned to each candidate who is permitted to appear at the examination. Candidates should enter only their roll numbers on each of their answer papers and their names should not appear anywhere in the papers.
- (iv) The questions are not to be reproduction the answer papers, only the serial number of the question should be entered against the answer.
- (v) Except in the case of papers to be answered with books, candidates are not allowed to have books or notes of any description during the examination. The candidates can bring simple calculator for Paper-III- Accountancy."

- (vi) While answering Paper II (Organisation and Fundamental of Audit and Accounts) and IV (Service Regulations) - With Books in Part I S.A.S. Examination, following instructions shall particularly be borne in mind: -

PAPER – II

16 questions will be set out of which candidates are to attempt 12 questions carrying 8 marks for each question. 4 marks are reserved for general excellence.

PAPER IV

- (a) Section I – Pay and Allowances (Civil) (Common to all) – All candidates shall answer 4 questions from this Section.
- (b) Section II – Provident Fund and Pension (Common to all) - All candidates shall answer 3 questions from this Section.
- (c) Section III – Pay and Allowances (Services) (Optional) – Candidates may choose any one from the following Sub-Sections (A, B, C or D) for which permission granted by the CGDA: -
- A. ARMY
 - B. AIR FORCE
 - C. Navy
 - D. FACTORY

Not more than 3 questions shall be attempted by the candidates. These questions shall be answered on a separate answer book.

- (d) In all, the candidates are to answer 10 (ten) questions from Section-I, II and III
- (vii) While answering **PAPER V – (WORKS, STORES AND INTERNAL AUDIT (PRACTICAL – WITH BOOKS))** in Part II SAS Examination, following instructions shall particularly be borne in mind:

- (a) Section 1 – Works Accounts (Common to all) All candidates shall answer not more than five questions from this Section.
- (b) Section II-Stores Accounts and Internal Audit

Candidates should choose any one from the following Sub-Sections (A, B, C or D) for which permission granted by the CGDA: -

- A. ARMY
- B. AIR FORCE
- C. NAVY
- D. FACTORY

Not more than five questions shall be attempted by the candidates. These questions shall be answered on a separate answer book.

(c) In all, the candidates are to answer 10(ten) questions from Section I and Section II.

(viii) Candidates shall not attempt to answer more than the prescribed number of questions or to answer the alternative questions (Sub-Sections A, B, C or D) other than those for which permission has been accorded.

(ix) The candidates' answer papers must be surrendered by the candidates to the Conducting Officer within the time allowed for each paper.

(x) Any candidate who is found indulging in any malpractice such as copying from other candidates' answer books or allowing other candidates to copy from his answer books or being found in possession of unauthorized books/notes, or attempting to influence an examiner in regard to evaluation of his answer papers etc., may not only be disqualified for that examination but may also be debarred from appearing in future SAS Examinations and in addition proceeded against under the CCS(CCA) Rules, 1965 for non-maintenance of absolute integrity.

RULE 16: QUALIFYING STANDARDS

A candidate will be declared to have pass the Preliminary Test if he secure not less than 50% marks in each Paper. But a candidate will be declared to have pass the Part-I and Part-II SAS Examination if he secures not less than 45% marks in aggregate and 40% marks in each subject. However,

Paper VIII – Office Communication and Paper-IX- Fundamentals of EDP in Part II SAS Examination will be qualifying papers only. A candidate has to secure 60 marks in Paper-VIII and 40 marks (Theory-26+ Practical-14) in Paper IX. But the marks secured by him in these two papers will neither be counted in the aggregate marks nor will be added in total marks secured in other papers. The candidates are required to secure the qualifying marks in these two qualifying papers failing which they will not be treated to have pass SAS Part II Examination even though they might secure aggregate marks and pass marks in other papers.

RULE 17(a): EXEMPTIONS

A candidate securing 60% marks in each subject is eligible for exemption except Paper-VIII – Office Communication. However in Paper-VIII - Office Communication, the exemption marks would be only 50%. Candidates securing exemption marks in the qualifying Papers i.e. Paper-VIII – Office Communication and Paper – IX – Fundamentals of EDP, but failed in other papers need not be required to appear in these two papers again.

RULE 17(b): The exemptions under these Rules are mandatory, Candidates who become eligible for exemptions(s) under these Rules with reference to their performance in earlier examinations will have to avail of such exemption(s) compulsorily dispensing with the necessity for the submission of applications for the purpose.

RULE 18: POWER TO AMEND/REVISE RULES

The Government of India reserve to themselves the power of allowing exemptions to these

rules in special cases, of amending or revising the rules at their discretion.

RULE 19: REVALUATION OF ANSWER BOOKS :

SAS candidates may apply to the CGDA through proper channel for revaluation of Papers of SAS Part-I and Part-II examinations, subject to fulfillment of the following stipulations:

- (a) The SAS candidates would deposit a fee of Rs. 50/= in respect of each paper for which revaluation is sought for.
- (b) The candidates concerned should have obtained 30% of marks in the paper(s) for which they want revaluation.
- (c) Such requests should be made by the candidate to the CGDA (through concerned PCDA/CDA) within the time limit prescribed by the CGDA
- (d) Following are the criterion for revaluation: -
 - 1) Checking of total;
 - 2) Correct carry forward to the top sheet
 - 3) Checking that all answers are evaluated;
 - 4) Rectification of other errors and omissions;
 - 5) Revaluation does not mean remarking of the answers.
- (e) No revaluation of Answer Books of Preliminary Tests shall be allowed

RULE 20: SYLLABUS ETC.

Syllabus, books etc prescribed and the pattern of questions to be set in respect of each paper of Preliminary Test, Part I and Part II SAS examination are -

PRELIMINARY TEST

**PAPER-1-GENERAL PRINCIPLES AND PROCEDURE OF ACCOUNTS AND AUDIT
(INCLUDING GENERAL ORGANISATION OF ARMED FORCES)**

Maximum Marks – 100

Pass Marks – 50

Time – 2 ½ Hours

SYLLABUS/BOOKS

- 1. Introduction of Govt. Accounts and Audit
- 2. Appendix 'A' to the Defence Services Estimate
- 3. OM Part I
- 4. OM Part II

5. Defence Audit Code
6. Defence Accounts Code

SETTING UP OF QUESTIONS

The Paper shall have objective type questions with multiple-choice answers. Candidates are to answer 100 questions each carrying 1 mark.

The Answer Sheet shall be evaluated through OPTICAL MARK READING (OMR) process.

PAPER-2-CODES, MANUALS AND REGULATIONS CONCERNING ARMY, AIR FORCE, NAVY AND FACTORY

Maximum Marks – 100

Pass Marks – 50

Time – 2 ½ Hours

SYLLABUS/BOOKS

PART 'A'

Section I (Common to all)

1. Financial Regulations Part I (Vol. I and Vol. II)
2. Financial Regulations Part II
3. General Financial Rules
4. OM Part XI – EDP
5. MES Regulations.

PART 'B' (OPTIONAL)

Section II (Army)

1. ALAM Part I
2. OM Part IX
3. OM Part X
4. Pay and Allowances Regulations for the Army

Section III (Air Force)

1. OM Part III
2. Air Force Local Audit Manual
3. Pay and Allowances Regulations for IAF.

Section IV (Navy)

1. OM Part VII
2. Naval Local Audit Manual
3. Pay and Allowances Regulations for the Navy

Section V (Factory)

1. OM Part VI
2. Factory Accounting Manual
3. Pay and Allowances Rules for industrial employees.

SETTING UP OF QUESTIONS

Part 'A'

Section-I (Common to all): Candidates are to answer 50 questions each carrying 1mark.

Part 'B' (Optional)

Section-II -Army Section-III -Air Force Section-IV -Navy Section-V -Factory	}	Same as in Section-I Part 'A'. The candidates may choose any one from Section II to Section- V, irrespective of the Organisation in which they are serving.
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The Answer Sheet shall be evaluated through OPTICAL MARK READING (OMR) process.

PART-I – SAS EXAMINATION

(a) PAPER-I

ORGANISATION AND FUNDAMENTALS OF AUDIT & ACCOUNTS (THEORY - WITHOUT BOOKS)

Maximum Marks - 100

Time – 3 hours

Pass Marks – 40

Exemption Marks-60

SYLLABUS

Organisation, Role & Function, Duties & Responsibilities of: -

- Ministry of Defence and Defence Finance.
- Defence Accounts Department
- Controller General of Defence Accounts
- Different Pr.CsDA/PCA (Fys)/CsDA including CDA (BR) and PAO (GREF)/CF&A (Fys.)/CDA Funds).
- Army, Air Force & Navy (including Services HQrs. and their Command & Control Structure).
- Inter - Service Organisations
- Other Agencies like GREF, Coast Guard Organisations, DRDO etc. dealt with by the DAD.

Functions of Pay Accounts Office under Ministry of Defence.

Organisation and work dealt with by various Sections of a Controller's Office.

General Principles regarding working of Controllers offices including PCDA, New Delhi.

General Duties of Group Officers, ACDA-in-charge/SAO/AO/Hindi officer/AAO/SO (A).

Organisation and Functions of Ministry of Finance and the various Divisions thereof,

Role and Functions of the Controller General of Accounts.

Duties & Power of Comptroller & Auditor General of India.

CCS (Conduct) Rules

CCS (CCA) Rules

All Chapters except Chapter - II of OM Part I
Right to Information.
Central Information Commission

Defence Audit Code :

Scope of Audit - General principles and rules of audit - Audit against provision of funds- Audit of receipts and recoveries - Unit allowances, contingent and miscellaneous expenditure - Contracts, expenditure on supplies and hired land transport - Miscellaneous accounts and payments - Imported stores - results of audit and financial irregularities - Appropriation Accounts of the Defence Services - report of the Comptroller and Auditor General of India, Union Government (Defence Services) - Power of the Controller General of Defence Accounts - Power of Controller of Defence Accounts.

Defence Accounts Code;

General Principles and Methods of Accounting - General Outlines of the system of Accounts - General Principles and methods of Accounts - Rules regulating Inter - Department Transfers - Rules regulating the Accounting of recoveries of expenditure in Govt. Accounts - General Rules and procedures applicable to Defence Proforma Account - Detailed Accounting Procedure regarding the adjustment of transactions relating to Defence Proforma Account - Exchange Accounts between Controllers of Defence Accounts - Compilation and Books - Defence Ledger - verification of Balances - Estimates and Control over Expenditure - Budgetary Control over Defence Expenditure - Cash Assignments - Deposits - Advances and Suspense - Accounting of Expenditure met out of the Contingency Fund of India of "Charged" Expenditure - Miscellaneous - Appendices.

Receipts and Payment Rules :

Withdrawal from the Govt Accounts - General rules relating to claims for withdrawals and manner of payments.

Introduction of Indian Govt Accounts and Audit ;

Govt and commercial system of Accounts and Audit - Structure of Govt Accounts - Separation of Audit and Accounts - functions and spirit of Audit - Regulatory and Propriety Audit - Economy efficiency and Effectiveness Audit - General Audit and Local Audit.

Civil Accounts Manual to the extent of CID Schedule adjustment

Financial Regulations Part I

Definitions of various terms used in the Financial Regulations.

General Principles of Finance and Standards of Financial Propriety.

Sanction of Expenditure.

Losses, Wastage and Damage to Public Property.

Audit Objections and Recoveries.

Security Deposits.

Contracts.

Universal service condition and grant of fee, Honoraria and Rewards.

Contingent and Miscellaneous Charges.
Cheques, Bank Drafts, Military Treasury Remittances & Cash Assignments.
Telephones.
Rules peculiar to Army and/or Air force.
Rules peculiar to the Indian Navy.

Financial Regulations Part- II

1. Annual Training Grant and Minor Training Grant of AF
2. Field Practices and Training Grant.
3. Technical Training and Instructional Equipment Grant - Corps of Signals.
4. Technical Training Grant - Corps of EME.
5. Signal Works Services Grant
6. Monetary Grant in respect of Cadets.
7. Educational Training Grant
8. Rules for the guidance of O i/c of MTC in obtaining funds, making payments and preparing their accounts.
9. Guidance for officers who receive and handle cash.
10. Welfare, Amenities and Literature Grant.
11. Entertainment Grant placed at the disposal of COAS/VCOAS/GOC-IN-C COMMNAD.
12. Special grant placed at the disposal of the Chief of the Army Staff.
13. Special grant placed at the disposal of the CNS.
14. Entertainment Grant placed at the disposal of CNS/VCNS FOC-IN-C Commands.
15. Entertainment Grant placed at the disposal of CAS/VCAS AOC-IN-C Commands.
16. Certain Grants and Funds in the Air Force.
17. Annual Training Grant for the Indian Navy.
18. Field Imprest Payment Instructions.
19. Instructions for the guidance of Field Cashiers.
20. Supply and Services Imprest.
21. Technical Training and Instructional Equipment Grant - Mechanised Inf Regt.
22. Sailors basic Training Grant.

LIST OF BOOK

OM Part – I (except Chapter-II) including working of PCDA, New Delhi

OM Part-II Vol.-I

Defence Service Regulation (Regulations for Army Part –I Chapter-I)

Appendix "A" to Defence Service Estimates.

Appendix "B" to Defence Service Estimates

Annual Report of Ministry of Defence (Current Year).

Comptroller & Auditor General Duties, Power, Conditions of Service Act, 1971 and organisation of Controller General of Accounts

CCS (CCA) Rules,

CCS (Conduct) Rules

RTI Act, 2005 and amendments thereto.

Defence Audit Code

Defence Accounts Code

Receipt & Payments Rules, 1983 (Part III Section I)

Introduction to Government Accounts and Audit (Chapter – 6, 7, 8, 15 to 18)

Classification Hand Book, Defence Services – Receipts & Charges,
Pamphlet of Revenue, Debt and Remittance Heads.
Civil Accounts Manual (Portion relating to CID schedule adjustment)
Financial Regulations Part - I (Vol-I and II)
Financial Regulations Part - II [Chapter – 1 to 5 and 9 (list of Appendices 1 to 8, 10,13,13A,
19, 22 to 30)]
OM Part-XIII [CDA (BR) and PAO (GREF)]

SETTING UP OF QUESTION PAPERS

16 Questions will be set, out of which the candidates are to attempt 12 questions carrying 8 marks for each question. 4 marks are reserved for general excellence

(b) PAPER-II

ORGANISATION AND FUNDAMENTALS OF AUDIT AND ACCOUNTS **(PRACTICAL–WITH BOOKS)**

Maximum Marks –100
Time - 3 Hours
Pass Marks – 40
Exemption Marks -60

SYLLABUS Same as PAPER - I

LIST OF BOOKS Same as PAPER - I

SETTING UP OF QUESTION PAPERS Same as PAPER - I

(c) PAPER-III

ACCOUNTANCY

Maximum Marks –150
Time - 3 Hours
Pass Marks-60
Exemption Marks -90

SYLLABUS

Section I : Final Accounts

Final Accounts- Trading Account, Manufacturing Account, Profit and Loss Account and Balance Sheet etc. Also as per topics given in Problem Portion of Section-III.

Section II : Costing

Objects and Principles of Cost Accounting.
Different methods of Cost Accounting.
Elements of Cost - Direct Labour, Direct Material, Direct Expenses and overheads, their classification apportionment and charging.
Cost Control Accounts, Reconciliation of Cost and Financial Accounts.
Cost Systems - Job costing and process costing.
Marginal Costing, Cost-Volume-Profit relationship; Break-even analysis.

Section-III (Theory and Practical Problem)

Problems

- Accounting process leading to the preparation of Trial Balance including rectification of errors
 - Preparation of Financial Statements (other than Companies)
 - Trial balance and Adjustments
 - Preparation of Financial Statements (other than Companies)
 - Trading and Profit and Loss Accounts
 - Preparation of Financial Statements (other than Companies)
 - Balance Sheet.
 - Cash Book with and without Bank and Discount columns - Petty Cash Book - Imprest System of Petty Cash
 - Cash and Banking transactions - Preparation of Bank Reconciliation Statement
 - Receipt and Payments Account - Income and Expenditure Account and Balance Sheet
- Preparation of accounts from incomplete records (Single Entry) - Interpretation and analysis of financial statements - simple ratio analysis.

Theory

Objects of Book-keeping, Double Entry System and its principles - Accounting concepts - Advantages of Double Entry Book-Keeping over Single Entry Book-Keeping - Personal Accounts - Real Accounts and Nominal Accounts - Journal - Purchases Book - Ledger - Inventory valuation methods & choice of method - Accrual versus cash basis of accounting - Depreciation & methods of Depreciation - Reserves & other Funds - Capital and Revenue Accounts.

Basic principles relating to Company Accounts - Meaning of Joint Stock Companies - Types of Companies - Formation of Joint Stock Company - Classes of Shares - Share Capital of Company - Application - Allotment - Call and issue of Shares - Difference between Calls in Arrears and Calls in Advance - Issue of Shares at Premium - Issue of Shares at Discount Forfeiture of Shares - Re-issue of Forfeited Shares - Statutory books to be kept – form and contents of Balance Sheet and Profit and Loss Account.

LIST OF BOOKS

Double Entry Book- Keeping - **J.R.Batliboi**
Advanced Accounting - **Sukla & Grewal**
Advanced Accounting – **J. R. Batliboi**

SETTING UP OF QUESTION PAPERS

Section I : Final Accounts (Compulsory)

Question No. 1 -----40 Marks

Section II : Costing

4 questions will be set out of which candidates have to answer 2 questions of 25 marks each---- 50 Marks

Section-III: (Theory and Practical Problem)

One question from Theory of this Section would be compulsory carrying 20 marks. 4 questions from Problem Portion of this section will be set, out of which candidates have to answer 2 questions carrying 20 marks each. 20+40.

Thus the candidates will have to answer 6 (1+2+3) questions in 3 hours.

(d) PAPER-IV

SERVICE REGULATIONS **(PRACTICAL – WITH BOOKS)**

Maximum Marks –100

Time - 3 Hours

Pass Marks – 40

Exemption Marks - 60

SYLLABUS

Section-I Pay & Allowances (Civil)

Standard Pay scale - Fixation of pay under Fundamentals Rules - Stepping up of pay, removal of anomalies - Fixation of pay of Re-employed Pensioners - Increments - Advance Increments - Stagnation Increments - Lump-sum Incentive for acquiring higher qualification - Incentive for promoting small family norms -Incentive for Hindi.

Dearness Allowance, HRA, CCA and CCA to certain places under specific sanction and admissible under Special Orders - Transport Allowance - Washing Allowance - Cycle Allowance - Over Time Allowance - Fee and Honorarium.

Joining Time when admissible -Amount of Joining Time - Extension of Joining Time - Un-availed Joining Time.

General conditions governing the grant of Children's Educational Allowance Scheme

General Provisions governing the Central Government Health Scheme for Serving Employees and Pensioners CGE Group - Insurance Scheme-Scope- Insurance and Saving Funds -Membership, Monthly Subscription and Amount of Insurance Cover.

Medical Attendance Rules - Medical Facilities in India and Outside India - Reimbursement of charges of special nursing - Artificial Appliances - Authorised Medical Attendants - Recognised Hospitals - Concessions for family -Relaxation of Rules. Calculation of Medical Reimbursement Claim –Live Case.

Other Service Matters - Service Book - verification of Service - Date of Birth and its subsequent alteration-Change of Name - forwarding of application for other employment.

Interest Free and Interest Bearing Advance - General Conditions-Special Conditions-Power of Sanction - Amount of Advance - Adjustment of Advance.

Travelling Allowance - Grades of Government Servants - Daily Allowance - Journey

by Air/Sea - TA on Tour/Local Journey/Transfer/Retirement - Advance of TA - Conveyance Allowance.

Leave Travel Concession: Eligibility Entitlements - Reimbursement - Advance of LTC to Home Town/Any Place in India - Encashment of EL during LTC - Misuse of LTC.

Income Tax - (Income Classification, Tax Deduction at source) - Definition of Salary (Arrears of Salary) - HRA - Rent Free accommodation - Deductions - taxable Income - Income Tax - Rebate in Tax - Incentives for Savings.

Calculation of Income Tax-Live Case.

Government Quarters - Allotment of Quarters - Licence Fee - Out of turn allotment on Medical grounds - Retention of Quarters - Subletting of Quarters - All kinds of Leave.

Section - II; Provident Fund & Pension

Provident - Fund: Eligibility - Amount of Subscription, Emoluments - Enhancement/Reduction of Subscription - Interest - Nomination - Advances and withdrawals from Provident Fund - General Provident Fund (CS). Maintenance Accounting, Transfer of Balance, Final Settlement of Provident Fund, D.S.O.P Fund, AFPP Fund, NOP Fund, AFOP Fund.

Pension - Qualifying Service - Counting of Previous Civil/Military Service for pension on re-employment - Emoluments and Average Emoluments - Classes of Pension - Family Pension - Extra Ordinary Pension - calculation of Pension - Gratuity –

Authorisation of Pension and Gratuity - Payment of Pension - Commutation of Pension - Encashment of Leave - Dearness relief to pensioners, Pension through Public Sector Bank/ Post Office Saving Bank - Voluntary Retirement - Resignation, Removal/ Dismissal - Missing Employee,

Pension Regulation for Services (Part-I) - General - Commissioned Officers - JCOs/ORs.

NCs (E) - Defence Security Corps - Territorial Army - Commutation of Pension - Appendices.

Pension Regulations for Services (Part-II) - General Regulations - grant of Pension and Gratuities - Anticipatory Pensions, Advance of Pensions, Provisional Payment of Family Pension Gratuity and Pending Enquiry Awards - Payment of Pensions - Limitation of Claims - Recoveries and over Payment - Procedure For Commutation of Pension.

New pension scheme

SECTION –III; PAY & ALLOWANCES (SERVICES)

Syllabus of this Section will cover all the chapters of the list of Books given in the "List of Books Portion of this Section".

In addition, maintenance, accounting, transfer of balance and final settlement of

accounts on Pay and Allowances.
Army Group Insurance Scheme.
Pay Rules and Leave Rules for Industrial Employees in Factory.
Travel Regulation applicable to Defence Civilians in Factory.

LIST OF BOOKS

Section I – P&A (CIVIL)

General Financial Rules (Chapter 12(I),12(IX),9(I&II),4 and Part II-Compendium of Rules and Advances

Fundamental Rules & Supplementary Rules (Part I to V) i.e.

Part I - General Rules.

Part II- T.A. Rules.

Part III- CCS (Leave) Rules, 1972.

Part-IV- Dearness Allowances.

Part-V - HRA/CCA.

Central Govt. Employees Group Insurance Scheme

Medical Attendance Rules

Leave Travel Concession Rules

Children's Educational Assistance Rules

House Building Advance Rules

Overtime Allowance Rules

CCS(Revised) Pay Rules, 2008 – Sixth Pay Commission

Circular issued on deduction of Income Tax at source from salaries issued by Central Board of Direct Taxes every year.

CSR Vol. I & II

SECTION- II-PROVIDENT FUND AND PENSION

General Provident Fund (Central Services) Rules

Contributory Provident Fund (India) Rules

CCS Pension Rules 1972.NPS

Dearness Relief to Pensioners

Pension Regulations I & II

AFPP Fund Rules

DSOP Fund Rules

NOPF Rules

AFOPF Rules

GPF (DS) Rules.

SECTION –III PAY & ALLOWANCES (SERVICES)

A) ARMY

P&A Regulations (Officers)

P & A Regulations (ORs)
Leave Rules for the Services Volume I (Army)
Provisions of Travel Regulations peculiar to the Services
Army Group Insurance Scheme
OM Part IX
OM Part X

B) AIR FORCE

P & A Regulations for the IAF
Leave Rules for the Services Volume III (Air Force)
Provisions of Travel Regulations peculiar to the Services

C) NAVY

P & A Regulation for Navy
Leave Rules for the Services Vol-II–Navy
Provisions of Travel Regulations peculiar to the Services

D) FACTORY

OM Part VI
Travel Regulation for Defence Civilians
Pay Rules for Industrial Employees
Leave Rules for Industrial Employees
Travel Regulations application for Defence Civilians.

NOTE:- This paper will also contain besides questions on the books prescribed, question on financial principles and procedures and on Regulations on pay, Leave, Pension and regulations, Travelling Allowances which are to be applied in audit in Defence Accounts Department

SETTING UP OF QUESTION PAPERS

ESSAY TYPE

Section I - 6 questions will be set, out of which candidates are to answer 4 questions carrying 9 marks each ($4 \times 9 = 36$)

Section II - 5 questions will be set, out of which candidates are to answer 3 questions carrying 8 marks each ($3 \times 8 = 24$)

Section III - 6 questions will be set out of which candidates are to answer 4 questions carrying 10 marks each ($4 \times 10 = 40$)

SAS PART II EXAMINATION

(e) PAPER-V

WORKS, STORES AND INTERNAL AUDIT (PRACTICAL-WITH BOOKS)

Maximum Marks –100
Time - 3 Hours
Pass Marks – 40
Exemption Marks - 60

SYLLABUS

SECTION – I - WORKS ACCOUNTS

Question will be set from the Books listed in this List of Books Portion below. This Section is common to all candidates.

SECTION-II- STORE ACCOUNTS & INTERNAL AUDIT **(OPTIONAL - ARMY/NAVY/AIR FORCE/FACTORY)**

This Section is optional. Candidates have to opt any one from the follow Sub-Section A to D. Questions will be set from the Books listed in the List of Books Portion below.

- (A) ARMY
- (B) AIR FORCE
- (C) NAVY
- (D) FACTORY

LIST OF BOOKS

Section – I (WORKS ACCOUNTS)

- 1 MES REGULATIONS
- 2 DEFENCE WORKS PROCEDURE
- 3 OPERATIONAL WORKS PROCEDURE
- 4 U.A.MANUAL
- 5 MES LOCAL AUDIT MANUAL
- 6 O.M. PART –VIII
- 7 QUARTERS & RENT (RENT PROCEDURE)
- 8 IAFW 2249 (GENERAL CONDITIONS OF CONTRACT)

SECTION - II (STORE ACCOUNTS AND INTERNAL AUDIT)

(A) ARMY

LIST OF BOOKS:

1. STORE ACCOUNTING INSTRUCTIONS
2. ARMY LOCAL AUDIT MANUAL PART- I (Vol.- I, II and III)
3. ARMY LOCAL AUDIT MANUAL PART- II
4. DEFENCE SERVICE REGULATIONS VOL I & II (following Chapters/Sections only)
 - a. Chapter– VI Military Training and Education
 - b. Chapter – VIII Section 3 Deserters (Paras 376 to 381)
 - c. Chapter – VIII Section 8 Losses (Paras 431 to 435)
 - d. Chapter – XVIII Cash and Funds (Paras 801 to 838)
 - e. Chapter – XIX Stores and Supplies (Paras 861 to 903)
 - f. Chapter – XX Arms, Ammunition and Explosives (Paras 911 to 946)
 - g. Chapter – XXII Housing & Quartering (Paras 1011 to 1025)

(B) AIR FORCE

1. IAP – 1501.
2. AIR FORCE LOCAL AUDIT MANUAL
3. IAP – 1541 – Provisioning and Procurement for Air Force.

(C) NAVY

1. NAVAL STORE KEEPING MANUAL
2. INDIAN NAVY VICTUALLING MANUAL
3. NAVAL LOCAL AUDIT MANUAL
4. PROCUREMENT MANUAL MM 3
5. MATERIAL PLANNING MANUAL FOR NAVY

(D) FACTORY

1. OFFICE MANUAL PART VI.
2. FACTORY ACCOUNTING RULES.
3. MANUAL FOR PROVISIONING AND PROCUREMENT IN ORDNANCE FACTORY

SETTING UP OF QUESTION PAPERS

Section I (WORKS ACCOUNTS)

This is common to all candidates. 8 questions will be set, out of which 5 questions carrying 50 (5x10) marks are to be answered by the candidates. Each question will carry 2 parts - one part theory carrying 3 marks and the other parts practical carrying 7 marks.

Section II (STORE ACCOUNTS AND INTERNAL AUDIT)

- (A) ARMY - Same pattern as in Section I.
(B) AIR FORCE - Same pattern as in Section I.
(C) NAVY- Same pattern as in Section I.
(D) FACTORY - Same pattern as in Section I.

NOTE: - Questions in this paper will also be set from Army, Air Force, Navy etc Instructions or other orders, which substantially modify the rules in the prescribed books.

(f) PAPER - VI

WORKS, STORES AND INTERNAL AUDIT (THEORY-WITHOUT BOOKS)

Maximum Marks –100

Time - 3 Hours

Pass Marks – 40

Exemption Marks- 60

SYLLABUS Same as PAPER - V

LIST OF BOOKS Same as PAPER - V

SETTING UP OF QUESTION PAPERS Same as PAPER - V

(g) PAPER-VII

FINANCIAL MANAGEMENT, IFA SYSTEM AND ELEMENTS OF LAW
(THEORY-WITHOUT BOOKS)

Full Marks – 100

Time – 3 hours

Pass Marks-40

Exemption Marks-60

**SYLLABUS AND LIST OF BOOKS
(A) SYLLABUS**

SECTION-I – FINANCIAL MANAGEMENT

Modifications in SYLLABUS

FINANCE:

- Evolution of Financial Management (Para 1.1 of Financial Management By Prasanna Chandra)
- Financial decision in a Firm (Para 1.2 -do-)
- Goal of Financial Management (Para 1.3 -do-)
- Forms of Business Organisation (Para 1.3 -do-)
- Organisation of Finance Function (Para 1.3 -do-)
- Relationship of Finance to Economics & Accounting (Para 1.3 -do-)
- Financial statement and their Analysis (Para 1.3 -do-)
- Time value of money (Chapter – 6 -do-)
- Techniques of Capital Budgeting (Chapter – 11 -do-)
- Estimation of Project Cash Flows (Chapter – 12 -do-)
- General Systems of Financial Management (Chapter–2 GFR Smamy's 21stEdn.2006)
- Financial Administration in India (Chapter – 3 – Introduction to Indian Government Accounts and Audit (IGAA)
- General Rules of Central Section-I to III of Part-V
- Personal claims of Govt. servant Treasury Rules (Muthuswamy and Brinda)
- Contingent charges

BUDGET:

- Estimates – Preparation and Checks
 - Revised Estimate
 - Estimates for fresh expenditure
 - Estimate for fresh expenditure due to operation
 - Proposals involving extra expenditure
 - Provisions of funds for Advances by the Central Govt. Accounted under Civil Estimates
- } Chapter-IV FR Part-I Vol.I
Chapter-10 Introduction to IGAA

PURCHASE PROCEDURE:

- Procurement of Goods and services and disposal of Stores Management -
 - General conditions of contract
- } Chapter-6& 7of Swamy's GFR 2005
Chapter-I – Contract & their
2nd Edn. – By BS Ramaswami
Chapter-X FR Part-I Vol-I
Chapter 2.20 of DGS&D Manual

- Purchase Management 2006 (DRDO)
- DPP 2011
- DPM 2009

FOREIGN PAYMENT:

- Accounting and compilation of transactions } (Para 243 to 246 OM Part-II Vol-I)
- English Transactions i.e. UK } (Para 247 of OM Part-II Vol.I and Chapter 9 of Defence Account Code)
- Foreign Govts. Other than UK } (Context prepared by New Delhi OM Part-XII-Chapter VI)
- Foreign Payment Section of PCDA, New Delhi, PCDA
- Letter of Credit/Adjustment of debit advices

PAYMENT OF VARIOUS TAXES/DUTIES:

- Customs duties - Para 602 of OM Part-II Vol.I
 - Excise duties - Para 10.5 to 10.9
 - Sales Tax - Para 10.10
 - Conduct Sales Tax - Para 10.11 to 10.15
 - Octroi & Local Taxes - Para 10.17
 - Escalation and Price Variation - Para 10.1 to 10.3
- } DGS&D Manual

SECTION-II – IFA SYSTEM

- (a) IFA System (Army) – GOI, MoD letter No.6(1)/97/D(8-1) dated 8.4.97 and subsequent instructions received from time to time from Ministry/CGDA.
- (b) IFA System (Navy) – Purchase Management & Procurement – Naval Instructions 1/S/97 Navy Min. of Defence letter No.PL/3221/NHQ/9/97/D(N-1) dated 11.3.97.
- (c) IFA System (Air Force) MoD letter No.605/Addl. FA(1) dated 4.4.94 & AHQ/PC/3/95307/542/61D Fin-P/564/05/D(AF-3) dated 3.4.97.
- (d) IFA System – IT Projects – GOI, MoD letter No.6(3)/98/D(O-1) dated 4.2.2000.
- (e) Delegation of Financial Powers Rules, 1978.
- (f) Enhanced delegation of powers issued by the Ministry including instructions by Service Headquarters to ensure compatibility with the earlier letters issued.

SECTION-III – ELEMENTS OF LAW

COMMERCIAL LAW

- **The Indian Contract Act, 1872 (9 of 1872)**
 - Preliminary – Sec-1 & 2
 - Of Contracts, Voidable Contracts and Void Agreements – Chapter II

- **The Sale of Goods Act, 1930 (3 of 1930)**
 - Preliminary - Chapter I
 - Formation of the Contract - Chapter II
- **The Arbitration and Conciliation Act, 1996 (26 of 1996)**
 - General Provisions - Chapter I
 - Arbitration Agreements - Chapter II
 - Composition of Arbitral Tribunal - Chapter III
- **The Negotiable Instruments Act, 1881 (26 of 1881)**
 - Preliminary - Chapter I
 - Of Notes, Bills and Cheques - Chapter II
 - Of Negotiations - Chapter IV
- **THE OFFICIAL LANGUAGES ACT, 1963**
 - Short Title and commencement - Section 1
 - Definitions - Section 2
 - Continuance of English Language for official purpose of the Union and for use in Parliament - Section 3
 - Committee on Official Language - Section 4
- THE CONSTITUTION OF INDIA**
 - Article 107 - Provisions as to introduction and passing of bills.
 - Article 113 - Procedure in Parliament with respect to estimates
 - Article 114 - Appropriations Bills
 - Article 115 - Supplementary, additional or excess grants
 - Article 116 - Votes on accounts, votes of credit and exceptional grants
 - Article 123 - Powers of president to promulgate Ordinances during recess of Parliament
 - Article 148 - Comptroller & Auditor General of India
 - Article 149 - Duties and Powers of C&AG
 - Article 150 - Form of accounts of the Union and of the States
 - Article 151 - Audit Reports
 - Article 264 - Interpretation
 - Article 265 - Taxes not to be imposed & are by authority of law
 - Article 266 - Consolidated Fund and Public Accounts of India and of the States
 - Article 267 - Contingency Fund
 - Article 299 - Contracts
 - Article 300 - Suits and Proceedings
- **The Central Sales Tax Act, 1956 (74 of 1956)**
 - Preliminary - Chapter 1
 - Formulation of principle for determining when a sale or purchase of Goods taken place in the course of Inter-State Trade or Commerce or outside of State or in the course of import or export. - Chapter 2

- **The Central Excise Act, 1944 (1 of 1944)**

- Short title, extent and commencement
 - Definitions
 - Reference of certain expressions
 - Levy and collection of duty
- } Chapter I
- Chapter II (Sec 3,4,9,10 & 11)

- **The Customs Act, 1962 (Act No.52 of 1962)**

- Short title, extent and commencement
 - Definitions
 - Powers of officers of customs
 - Dutiable goods
 - Assessment of duty
- } Chapter I
- Chapter II
- } Chapter V

INDUSTRIAL LAW

- **The Industrial Disputes Act, 1947 (14 of 1947)**

- Short title, extent and commencement
 - Definitions
 - Authorities under this Act
 - Procedure, Powers and duties of Authorities
- } Chapter I
- Chapter II
- Chapter IV

- **The Contract Labour (Regulation & Abolition) Act, 1970 (37 of 1970)**

- Short title, extent and commencement and applications
 - Definitions
 - Registration of Establishments employing contract Labour
 - Penalties and procedure
- } Chapter I
- Chapter II

- **The Factories Act, 1948 (63 of 1948)**

- Short title, extent and commencement
 - Reference to time of duty
 - Powers to exempt during public emergence
 - Penalties and procedures
- } Chapter I
- Chapter X

- **The Workman's Compensation Act, 1923 (8 of 1923)**

- Short title, extent and commencement
 - Definitions
 - Employer's liability for compensation
 - Compensation to be paid where due and penalty for default
 - Penalties
- } Chapter I
- Chapter II

- **Banking Law and Practice**

- Banking System in India - } Part I Banking Law and Practice by P.N.Varshney
- Law relating to Negotiable Instant - } Part III
- Letter of Credit - Part IV

- **The Minimum Wages Act, 1948 (11 of 1948)**

- Short title and extent - Section 1
- Fixation of minimum rate of wage - Section 3
- Minimum rate of wages - Section 4
- Procedure for fixing and revising minimum wage - Section 5
- Payment of minimum rates of wages - Section 12
- Penalties for certain offences - Section 22
- General provision for punishment of other offences - Section 22A

- **Payment of Wages Act, 1936 (4 of 1936)**

- Short title and extent - Section 1
- Definitions - Section 2
- Responsibility for payment of wages - Section 3
- Fixation of wage period - Section 4
- Deduction for absence for duty - Section 9
- Penalty for offences under the Act - Section 20
- Procedure in trial of offence - Section 21

- **Audit of Commercial PSUs**

- Organisational Form
 - Accounts
 - Authority
 - Objections and Scope of Audit
 - Comprehensive Audit
 - Audit Board System
 - Audit Reports
- } Chapter 31 Introduction to IGAA

- **The Code of Civil Procedures, 1908**

- Short title, commencement and extent - Section 1
- Definitions - Section 2
- Subordination of Court - Section 3
- Pecuniary jurisdiction - Section 6
- Courts to try all civil suits unless barred - Section 9
- Stay of suits - Section 10
- Res-judicata - Section 11
- Summons to defendants - Section 27
- Penalty for default - Section 33

• **The Administrative Tribunal Act, 1985 (13 of 1985)**

Short title, extent and commencement	}	
Definitions		- Chapter I
Establishment of Tribunals and Benches thereof		- Chapter II
Jurisdiction, Powers and authority of Tribunals		- Chapter III

• **Recognition of Service Association Rules, 1993**

The basic rules and clarification thereto - (Section-IV chapter 33 of Swamy's Complete Manual on Establishment & Administration – 2008 Edn.)

Note: 1. The syllabus consists of only the basics and fundamentals of the above Laws, Acts etc. in Commercial Laws, The Constitution of India, The Official Languages Act, 1963, Taxation Laws, Industrial Laws, Code of Civil Procedures, 1908, The Administrative Tribunal Act, 1985 and Recognition of Service Association Rules, 1993.

2. The portions "in so far as they relates to work carried out in DAD" and "to the extent applied in DAD" are deleted.

3. The words "Commercial Practice" and "Commercial" appear in syllabus portion of Industrial Law are deleted.

(B) LIST OF BOOKS

SECTION-I (FINANCIAL MANAGEMENT)

1. Financial Management by Prasanna Chandra
2. GFR 2005
3. Introduction to Indian Government Accounts and Audit.
4. FR Part-I Vol-I
5. Content & their Management(2nd Edition) by B.S. Ramaswami
6. DGS & D Manual 1999.
7. OM Part-II Vol-I
8. Defence Audit Code
9. OM Part –XII/Content Prepared by PCDA, New Delhi
10. Central Sales Tax Act, 1956
11. Central Excise Act, 1944
12. Custom Act, 1962
13. Purchase Management -2006(DRDO)
14. DPM-2009
15. DPP-2011

SECTION-II – (IFA SYSTEM)

IFA System (Army)- GOI, MOD letter No. 6(1)/97/D(8-1) dated 8.4.97 and subsequent instructions received from time to time from Ministry/ CGDA.

IFA System (Navy)- Purchase Management & Procurement- Naval Instructions 1/S/97 Navy Min. of Defence letter No. PL/3221/NHQ/9/97/D(N-1) dated 11.3.97

IFA System (Air Force) MOD letter No. 605/Addl.FA(1) dated 4.4.94 & AHQ/PC/3/95307/542/61D Fin- P/564/05/D(AF-3) dated 3.4.97

IFA System – IT Projects- GOI, MOD letter No. 6(3)/98/D(O-1)dated 4.2.2000

Delegation of Financial Powers Rules, 1978.

Enhanced delegation of powers issued by the Ministry including instructions by Service Headquarters to ensure compatibility with the earlier letters issued

SECTION-III-(ELEMENTS OF LAW)

A. COMMERCIAL LAWS

1. The Indian Contract Act, 1872
2. The Sale of Goods Act, 1930
3. The Arbitration and Conciliation Act, 1996
4. The Negotiable Instrument Act, 1881

B. 5. The Official Language Act, 1963

C. 6. The Constitution of India.

D. TAXATION LAWS

7. The Central Sales Tax Act, 1956
8. The Central Excise Act, 1944
9. The Customs Act, 1962

E. INDUSTRIAL LAW

10. The Industrial Dispute Act, 1947
11. The Contract Labours(Regulations & Abolition) Act, 1970
12. The Factories, Act, 1948
13. The Workman's Compensation Act, 1923
14. The Minimum wages Act, 1948
15. The Payment of Wages Act, 1936

F. BANKING LAW & PRACTICE by P.N. VARSHNEY

G. OTHERS

16. IGAA
17. THE CODE OF CIVIL PROCEDURE, 1908
18. The Administrative Tribunal Act, 1985
19. CCS(Recognition of Service Association) Rules, 1993

SETTING UP OF QUESTION PAPERS

The pattern of questions etc. to be set, answered, marks for each question are tabled below: -

Section	No. of Questions to be set	No. of questions to be answered	Total marks are Marks for each question
I	6	4	40(4x10)
II	5	3	30(3x10)
III	5	3	30(3x10)

NOTE: Simple questions to test the awareness of the candidates will be set in Section III – Elements of Law.

(h) PAPER-VIII

OFFICE COMMUNICATION

Maximum Marks – 150
Time – 3 Hours
Pass Marks – 60
Exemption Marks - 75

SYLLABUS

This is a qualifying paper only in which a candidate has to compulsorily secure 60 marks. Marks secured in this paper will neither be counted in the aggregate marks nor will be added in total marks secured in other papers.

1. Précis of correspondence or of notes on an official subject.
2. Drafting of an official letter or an Office Memorandum or an Official Note/Communication.
3. Test of comprehension of a given passage.
4. Drafting of Affidavits, Counter Affidavits, and Legal Communication on administrative matters, pay and pension matters in defending the Court Cases of DAD and non-DAD.

LIST OF BOOKS

As per syllabus prescribed above.

SETTING UP OF QUESTION PAPERS

In all, 6 questions will be set and 4 questions to be answered by the candidates carrying 150 marks.

- (a) Question No. 1 will be compulsory carrying 40 marks. 5 and 10 marks are reserved for title and summary of posts respectively and 25 marks for précis proper.
- (b) Question No. 2 will also be compulsory carrying 40 marks which will be set to draft affidavits/Legal communications on administrative matters and pay/pension cases etc.
- (c) Question No.3 to 6 will be set on drafting official letter/office memorandum/ office

Note, circular, demi- official letters in a given subject etc. Candidates are to attempt 2 questions carrying 70 marks (2x35).

Compulsory questions (80 marks - 2x40) and 2 (two) optional questions (70 marks – 2 x35).

(ii) PAPER-IX FUNDAMENTALS OF ELECTRONIC DATA PROCESSING

Full Marks-100
Time-3 hours
Pass Marks-40
(Theory-24, Practical-16)
Exemption Marks-60

SYLLABUS AND LIST OF BOOKS

(A) SYLLABUS

This is a qualifying paper only. Marks secured in this paper will neither be counted in the aggregate marks nor will be added in total marks secured in other papers. The paper will be having two parts i.e. Theoretical and Practical Portions.

THEORY PORTION

(i) INFORMATION CONCEPTS

- a) Definition of information
 - b) Difference between data and information
 - b) Physical concepts
storage, retrieval and processing of data
 - comparison of manual and computer storage
Technology by C.S.French
 - c) organization of data as files.
 - c) Different types of processing and
purpose of processing.
 - d) Development of data processing systems.
 - e) Word and text processing preparation of documents
 - f) Introduction to Graphics and advantages and
fundamentals disadvantages of Graphics.
- } Chapter 1 (Oliver & Chapman's
Data Processing &
Information
(10th Edition) – BPB Publications.
- Chapter 19 (Computer
- 4th Edn. By Pradeep K.Sinha
& Priti Sinha - BPB
Publications)

(ii) ELEMENTS OF A COMPUTER, HARDWARE-SOFTWARE-COMPUTER CAPABILITY AND LIMITATIONS.

- a) Computer – Definition of electronic digital computer
- b) Computer Components – layout and their functions
- c) Characteristics of computers

- small variety of instructions
 - fast executions
 - accurate.
- d) Hardware – different types of units including peripherals (Information
- e) Software
- Needs
 - computer language
 - categories of software system
 - applications software.
- f) Limitations of Computer.

Unit 1

Technology Tools & Applications by V.K.Jain- 3rd Rev.) Syllabus-BPB Publications

(iii) COMPUTERS AND COMMUNICATION

- a) Computer communication - need for data transmission over distances.
- b) Networking computers
- Local Area Networking (LANs) need
 - advantages of networking,
 - sharing resources (computer files & equipment),
 - inter user communication,
 - cost,
 - training upkeep
 - security
- c) Types of LANs.
- d) Real-time and on-line systems response time-
 ➤ airline/train reservations banking operations
 ➤ electronic funds transfer
 ➤ vodeptext.
- e) An introduction to WAN – Definition and use.
- f) An introduction to the Internet.
- Internet facilities (email, world wide web and e-commerce)
 - Web Browsers.
- Priti Sinha-BPB ublications

Chapter 17 (Computer Fundamentals 4th Edn. By Pradeep K.Sinha&Priti Sinha BPB Publications)

Chapter 18 (Computer Fundamentals –4th Edition By Pradeep K.Sinha &

(iv) OPERATING SYSTEM (OS) : CONCEPTS, BASIC, OPERATIONS OF WINDOWS.

(a) Operating system concepts
Applications

}
Syllabus

Unit 8 (IT Tools &
By V.K.Jain –3rd Rev.

(b) Tasks of Operating system

(BPB Publications)

(c) Introduction

- DOS
- UNIX

- Unit 8 (-do-)
- Chapter 14 (Computer Fundamentals
By P.K.Sinha & Priti
Sinha BPB Publications)

➤ Windows

c) Definition of Windows

d) Getting started

- Using the mouse
- Windows components

- Unit 9 (IT Tools & Applications
By V.K.Jain – 3rd Rev.Syllabus
BPB Publications)

- Control menu
- Menu bar
- Border
- Title bar
- Maximize-minimize
- Scroll bar
- Command button
- Option button check box
- List box
- Using help

e) Basic file manipulation operating

- Copying,
- Renaming,
- Deleting,
- Viewing
- Printing,
- Directory structure,
- Listing files in directories
(creating, changing and deleting directories)

(v) PRINCIPLES OF DATA SECURITY, PREVENTIVE MAINTENANCE AND TROUBLE SHOOTING.

Concepts of security;

- privacy;
- protection,
- authorization,

Chapter 29 (Absolute Beginner's
Guide to Computer Basics – 3rd Edn.

- authentication and password protection. By Michael Miller Techmedia/
BPB Publications
- (b) Preventive measures and treatment;
 - hardware and software locks,
 - virus scanners and vaccines.

PRACTICAL

(i) INTRODUCTION TO WINDOWS

- (a) Using the Mouse - Unit 4 (I.T Tools & Applications By V.K.Jain – 3rd Rev. Syllabus – BPB Publications)
- (b) Anatomy of Windows - Unit 9 - 9.3 (-do-)
- (c) Windows Environment - Unit 9 – 9.4 (-do-)
- (d) Application Window
 - Title Bar
 - Menu Bar
 - Minimise/Maximise/Restore features
 - Scroll Bar
- (e) Menu and Dialog Boxes
- (f) Menu Bar, Menu items, Dimmed Menu items, Hot Key, Short-cut-Key Control Menu, Check Mark, Cascading Windows/Menus
- (g) Help in Windows
- (h) Tool Bars
- (i) Use of Window explorer:
 - View the contents of Directory/Folder
 - Change Directories/Folders
 - Create/Delete Directories/Folders
 - Change Drives
 - Copy, Rename, Delete Files and Folders
- (j) Format Floppy Disk
- (k) Drag and Drop Features
- (l) Find file.

(ii) OPERATING SKILLS IN WORD PROCESSING PACKAGE .

- (1) Introduction to Word Processing
- (2) Document Windows

- Creating various types of Documents
- (3) Printing Documents
- (4) Copying Documents
- (5) Formatting character/Paragraphs
- (6) Formatting page
- (7) Working with Sections/Section Break
- (8) Inserting Header/Footer
- (9) Graphics Feature including charts
- (10) Working with tables
- (11) Mail Merging

(iii) OPERATING SKILLS IN SPREAD SHEET PACKAGE

1. Spreadsheet Concepts

- Creating,
- Saving and Editing a Work Book,
- Insertion, Deleting Work Sheets,
- Entering data a cell/formula,

**Chapter 15,16,17,19,20 – I.T T&A
By Satish Jain, Shashank Jain &
Dr.Madhulika Jain (2nd Revised Edn.)
BPB Publications**

- copying and moving data from selected cells,
- Handling operators in Formulae, Functions,
Mathematical logical, Statistical, test,
Financial, Date and time functions,
Using Function Wizard.

**3rd Rev. Syllabus -
BPB Publications)**

2. Formatting a Worksheet

- Formatting Cells;
- Changing data alignment,
- changing data, number,
- character or currency format,
- changing font, Adding borders and colours;
- Printing worksheets,
- Charts &Graphic;



**Chapter 18 – I.T T&A by
Satish jain, Shashank
jain,Dr.Madhulika Jain3rd
Jain(2nd Revised Edition)
BPB Publications)**

- Creating,
- Previewing,
- Modifying.

3. Integrating Word Processor, Spread Sheets, Web Pages (Unit 12 – I.T Tools & Applications by V.K.Jain – 3rd Rev.Syllabus – BPB Publications) and Chapter 23 of – I.T T&A by Satish Jain, Shashank Jain & Dr.Madhulika Jain (2nd Revised Edn.) BPB Publications

(iv) OPERATING SKILLS IN PRESENTATION PACKAGE

- Creating,
- Opening and Saving Presentations,
- Crating the look of the presentation working in different views,
- working with slides,
- adding and Formatting Text,
- Formatting Paragraphs,
- checking spellings and correcting with objects,
- Adding Clip Art and other pictures,
- Designing slide shows,
- Running and controlling a slide show,
- Printing Presentations.

Unit 13 – I.T T&A by V.K.Jain - 3rd Rev.Syllabus - BPB Publications)

(B) SUGGESTED BOOKS

1. Information Technology Tools & Applications by V.K. Jain. (Third Revised Syllabus, BRB Publications)
2. Oliver and Chapman's Data Processing and Information Technology By C.S. French (10th Edition) BPB Publications
3. Computer Fundamentals By Pradeep K.Sinha & Priti Sinha (4th Edition) - BPB Publications
4. Absolute Beginner's Guide to Computer Basics By Michael Miller (3rd Edition) – Techmedia/ BPB Publications
5. IT Tools and Applications By Satish Jain, Shashank Jain & Dr.Madhulika Jain (2nd Revised Edn.) BPB Publications
6. Any Books on Computer relevant to the syllabus prescribed as the candidates prefer.

SETTING UP OF QUESTION PAPER

Description of Paper	Time	Marks	No. of Questions to be set	No. of Question to be concerned	Marks
THEORY (Without Books)	1 ½	60	8	6	6x10=60
PRACTICAL	1 ½	40	3	2	2X20=40

NOTE 1. Paper II (Practical), Paper IV (Practical) and Paper V (Practical) – These Papers will test the understanding of the candidates regarding rules/procedures/codal provisions as also their ability to apply the same in practical situation.

NOTE 2. For the paper to be answered with books, candidates may bring with them Compendium of audit decisions issued by CGDA in addition to the prescribed books. They may also take with them note books maintained by them for their regular office work but not any manuscript, printed notes prepared specially for the examination or worked out solutions of questions set at previous examinations.

RULE 21: NAME OF THE CENTRES

At present, SAS Examination is conducted at the following 33 centres all over India. The addition and deletion of examination centres will be decided by the CGDA.

Agra, Allahabad, Bangalore, Chandigarh, Chennai, Cochin, Dehradun, Guwahati, Hyderabad, Jabalpur, Jaipur, Jalandhar, Jammu, Kannur, Kanpur, Kolkata, Lucknow, Meerut, Mumbai, Nagpur, Nasik, New Delhi, Pathankot, Patna, Port Blair, Pune 'A', Pune 'B', Roorkee, Secunderabad, Shillong, Siliguri, Vizag and Wellington.

RULE 22: USE OF CALCULATOR

Simple calculator is permissible for Accountancy Paper only.

RULE 23: RELAXATION OF QUALIFYING STANDARD FOR SC/ST CANDIDATES.

Relaxation in qualifying standards of SC/ST candidates will be allowed with reference to DPAR OM dated 21.01.77. The relaxation to be allowed will be fixed in advance and notified for information of the candidates in the light of the observations made by Hon'ble Supreme Court in their Judgment dated 1.4.86 in civil appeal No. 2952 of 1984 by the C&AG of India. The extent of relaxation will be allowed at the discretion of the CGDA and notified at the time of issue of circular calling for names of willing candidates to appear in the SAS examination. Information in respect of SC/ST who intend to appear in SAS examination is to be furnished accurately with reference to the information recorded in their Service books.

RULE 24: CHANGE OF CENTRE

The Centre of Examination will be the nearest to the duty point of the candidates. In case where due to exceptional circumstances a candidate desires to take the examination at a centre other than the one nearest to his/her duty point, his/her application together with specific recommendations of the Principal Controller/Controller should be forwarded to HQrs. office for consideration. Under no circumstances he/she may be permitted to sit in the examination as per his/her choice without prior approval of the HQrs. office.

RULE 25 : FREEZING OF TRANSFERS

Request for change of centre should not normally be entertained after notification of

the approved list of candidates. Instructions contained in CGDA's Office Memo No. 330121(5)/71/AN-Cell dated 30.10.97 in regard to freezing of transfer of approved candidates during the period say 6 weeks before commencement of the examination so as to avoid shortage of question papers at the centres, will be strictly followed.

RULE 26: OPTION TO ANSWER EITHER IN HINDI OR ENGLISH

The candidate is allowed option in all the papers to answer the questions either in Hindi or English. The option is, however for the complete paper only and not part thereof. Therefore, a candidate can opt to answer all the questions of a full paper or all papers either in Hindi or English. In other words, optional use of Hindi or English question-wise will not be permitted and such answer books will not be evaluated.

RULE 27: PROHIBITION OF MOBILE PHONE

No candidate shall be allowed to enter in the examination hall with Mobile phones. Use of this electronic gadget is completely banned in the examination hall.

RULE 28: SCREENING OF CANDIDATES BY A BOARD OF OFFICERS

Intending candidates (including those who are on deputation) will be carefully screened by a Board of Officers comprising the Principal Controller/ Controller/Additional Controller/Joint Controller, another IDAS Officer and one Accounts Officers/Senior Accounts Officer. The name(s) of the intending candidates who fulfill(s) the prescribed criteria and are recommended by the Board of Officers and accepted by the PCDA/CDA be sent to the CGDA's Office in the prescribed proforma (both hard copy and CD in MS Excel) within the time limit fixed by the CGDA. The lists are to be prepared Centre-wise by each PCDA/CDA organizations which includes PCA (Fys) Organisation.

RULE 29: DETAILS OF EXEMPTIONS

Principal Controllers/Controllers are to ensure that details of exemptions are correctly furnished showing details of last examination with Year and Roll No. and exemption marks secured in the papers.

RULE 30: PUBLICATION OF MODEL ANSWERS

Model Answers of SAS examinations will be disclosed after two years from the last date of the examination.

RULE 31: COMPUTER TRAINING TO CANDIDATES APPEARING IN SAS PART II EXAMINATION

CsDA/PCsDA are to ensure that special computer training are arranged to the Part I pass candidates before they are appearing in Part II SAS examination.

CHAPTER III

PAY AND ALLOWANCES

I. RATES OF PAY

- 144.** (a) The rates of pay of officers and establishment of the Defence Accounts Department are given in Annexure `A' to this Chapter.
(b) Commencing from 1-7-76, the personnel of the Defence Accounts Department are governed by Fundamental Rules (i) in all matters in which they were previously governed by the Civil Service Regulations and (ii) in matters of grant of fees and honorarium now governed under Rule 271 et. seq. Financial Regulations Part I Volume I except those employees in service on that date who opted to continue to be governed by the provisions of C.S.R.

II. ADDITIONS TO PAY

- 145.** Additions to pay like Headquarters Allowance, duty allowance, special allowances have been sanctioned for certain appointments mentioned in Annexure `B' in consideration of the important and responsible nature of the duties and are governed by the relevant rules and other orders issued on the subject and subject to such conditions as are laid down regarding their admissibility.

III. DEARNESS ALLOWANCE

- 146.** Dearness allowance is admissible to the officers and staff of the Defence Accounts Department at the current rates sanctioned by the Central Government for their employees from time to time.

IV. HOUSE RENT ALLOWANCE

- 147.** House rent allowance at the current rates and under the conditions laid down for their grant from time to time are admissible to the officers and staff of the Defence Accounts Department as per Govt. orders received from time to time.

SPECIAL COMPENSATORY BAD CLIMATE/HILL AREA ALLOWANCE

- 148.** The rates of Special Compensatory Bad Climate/ Hill Area Allowance as sanctioned by Government of India from time to time are applicable to the officers and staff of Defence Accounts Department.

Special Compensatory (Hill Areas) Allowance is admissible to employees posted in Hill stations situated at a height of 1000 metres or more above the sea level. The allowance is sanctioned by the Administrative Ministries/Departments after ascertaining the height of the concerned hill stations from Survey of India. Employees posted at Wayanad in Kerala and Gangtok in Sikkim are also entitled for this Allowance.

Bad Climate Allowance is granted to employees posted in bad climate areas/unhealthy locality/areas declared by the concerned States. This allowance has been discontinued in Andhra Pradesh w.e.f. 1.3.1996.

In places where more than one Special Compensatory Allowance is admissible, the employees posted in such stations will have the option to choose the allowance which benefits them the most.

Bad Climate Allowance ,Hill Area Allowance,Special Compensatory (Remote Locality) Allowance, Tribal Area Allowance, Special (Duty) Allowance, Island Special (Duty) Allowance, Sunderban Allowance, Hard Area Allowance are admissible to eligible employees as per the rates and conditions of Govt orders received from time to time.

VI. CHILDREN'S EDUCATION ALLOWANCE SCHEME

149. The employees of the Defence Accounts Department are entitled to Children's Education Allowance at the rates and under the conditions laid down vide CCS (Educational Assistance) Orders, 2006.

VII. REIMBURSEMENT OF TUITION FEES. Deleted

150. Blank.

VIII. OVERTIME ALLOWANCE

151. Overtime allowance will be admitted to the personnel of Defence Accounts Department with reference to the details contained in D.O.P&T, O.M. No. 15012/3/86-Estt. (Allowances) dated 19.3.91 and D.O.P&T, O.M. No. 21017%3/97-Estt. (Allowances) dated 21.11.97 as amended from time to time.

IX. LEAVE TRAVEL CONCESSIONS

152. A Scheme of assistance to Central Government servants who have completed one year of continuous service on the date of Journey is eligible for L.T.C. for himself and their families of all grades and members of the all India services, from their Headquarters station, for visiting their homes during any kind of leave (including study leave, casual leave and special casual leave) once in a period of two calendar years, has been sanctioned by the Government of India. Under this scheme, Government will meet the actual cost of fares for the journey on each outward and return journey. The terms and conditions regulating the grant of the concession are laid down in the C.C.S. (L.T.C.) Rules, 1988 as amended/clarified from time to time.

LTC for journeys to any place in India once in a block of four years commencing from 1974 has also been granted by the Government vide Government of India Cabinet Secretariat (Department of Personnel and A.R.) memorandum No. 43/6/73 Estt.-(A) dated 11-3-74 as amended from time to time.

X. REIMBURSEMENT OF MEDICAL EXPENSES

153. The members of the Defence Accounts Department, their families and wholly dependent parents (as defined in the Government of India Ministry of Health and Family Welfare O.M. NO.S-14025/4/88-MS., dated 10.5.98) are entitled to the reimbursement of medical expenses, incurred by them for treatment and attendance as provided for in Central Services (Medical Attendance) Rules 1944 as amended from time to time. Staff of the Defence Accounts Department who are residing in stations/areas covered by the Central Government Health Scheme are entitled to obtain treatment under the scheme and the provisions of Central Services

(Medical Attendance) Rules 1944 are not applicable to them.

154. The claims for reimbursement should be submitted duly supported by the requisite vouchers, original prescriptions as envisaged in Ministry of Health and Family Planning (Department of Health) O.M. No. E29-2/67 MA, dated 17-4-67 and as per guidelines of MH & FW No.4-18/2005-C&P{Vol. I Pt-(1)}, dt 20.02.2009.

XI. PROJECT ALLOWANCE

155. Project allowance is admissible to all Central Government employees working in Central Government projects, State Government projects and projects managed by Autonomous bodies/Corporations, wholly or substantially owned or controlled by Government and where entitlement is governed by Central Government rules/orders, at the rates and as per the conditions laid down in Government of India, Ministry of Finance O.M. No. 6(6)/97/ E.II(B), dated 01-04-1998 as from the amended vide OM dated 29/8/2008 as amended from time to time.

Note. H.R.A. is not admissible to employees drawing Project allowance

XII. REIMBURSEMENT OF HOSTEL SUBSIDY

156. All government servants belonging to Group A, B, C and D (without any upper pay limit) of the Defence Accounts Department and who on account of their transfer are obliged to keep their children in the Hostel of a Residential school away from the station at which they are posted and/or are residing, are entitled for reimbursement of Hostel Subsidy at the rates applicable from time to time.

XIII. TA AND DA

157. The personnel the Defence Accounts Department are governed by the provisions of Supplementary Rules for the purpose of regulating Travelling Allowance and Daily Allowance.

(XIV) Misc. Allowances

158 The following allowances are admissible to the employees as per the rates and conditions of Govt orders received from time to time.

- 1) Washing Allowance
- 2) Training Allowance
- 3) Cycle Allowance
- 4) Child Care Allowance for Women with Disabilities (w e.f. 1.9.2008)
- 5) Constant Attendant Allowance (CAA) (w e.f 1.1.2006)
- 6) Sumptuary Allowance
- 7) Night Duty Allowance
- 8) Split Duty Allowance
- 9) Caretaking Allowance

159 to 160. Blank

Annexure-'A'

Details showing Pay Scales/Grade Pay applicable to various categories of officers & staff of Defence Accounts Department after implementation of 6th CPC.

Designation	Pay Band	Grade Pay
CGDA	Rs. 80000/-(Fixed) (Apex Scale)	Nil
Addl. CGDA	Rs. 75500-80000/- (HAG+ Scale)	Nil
PCDA	Rs. 67000-79000/- (HAG Scale)	Nil
Sr. Administrative Grade	Rs. 37400-67000/-(PB -4)	Rs. 10000/-
Jr. Administrative Grade (Non Functional Selection Grade)	Rs. 37400-67000/-(PB -4)	Rs. 8700/-
Jr. Administrative Grade	Rs. 15600-39100/-(PB -3)	Rs. 7600/-
Sr. Time Scale	Rs. 15600-39100/-(PB -3)	Rs. 6600/-
Jr. Time Scale	Rs. 15600-39100/-(PB -3)	Rs. 5400/-
PPS	Rs. 15600-39100/-(PB -3)	Rs. 6600/-
Hindi Officer	Rs. 15600-39100/-(PB -3)	Rs. 5400/-
Sr. Accounts Officer	Rs. 15600-39100/-(PB -3)	Rs. 5400/-
Accounts Officer	Rs. 9300-34800/- (PB-2)	Rs. 5400/-
Sr. Private Secretary	Rs. 9300-34800/- (PB-2)	Initially Rs. 4800/- & Rs. 5400/- after 4 years of service in the grade
Asstt. Accounts Officer	Rs. 9300-34800/- (PB-2)	Rs. 4800/-
Supervisor(A/Cs)	Rs. 9300-34800/- (PB-2)	Rs. 4800/-
Private Secretary	Rs. 9300-34800/- (PB-2)	Rs. 4600/-
Sr. Hindi Translator	Rs. 9300-34800/- (PB-2)	Rs. 4600/-
Steno Grade - I	Rs. 9300-34800/- (PB-2)	Rs. 4200/-
Sr. Auditor	Rs. 9300-34800/- (PB-2)	Rs. 4200/-
DEO - 'C'	Rs. 9300-34800/- (PB-2)	Rs. 4200/-

Librarian	Rs. 9300-34800/- (PB-2)	Rs. 4200/-
Jr. Hindi Translator	Rs. 9300-34800/- (PB-2)	Rs. 4200/-
Staff Car Driver (Spl)	Rs. 9300-34800/- (PB-2)	Rs. 4200/-
DEO - 'B'	Rs. 5200-20200/- (PB-1)	Rs. 2800/-
Auditor	Rs. 5200-20200/- (PB-1)	Rs. 2800/-
Staff Car Driver (Gde-I)	Rs. 5200-20200/- (PB-1)	Rs. 2800/-
DEO - 'A'	Rs. 5200-20200/- (PB-1)	Rs. 2800/- *as per Hon'ble CAT order.
Steno Grade - II	Rs. 5200-20200/- (PB-1)	Rs. 2400/-
Staff Car Driver (Gde-II)	Rs. 5200-20200/- (PB-1)	Rs. 2400/-
Clerks	Rs. 5200-20200/- (PB-1)	Rs. 1900/-
Hindi Typist	Rs. 5200-20200/- (PB-1)	Rs. 1900/-
Staff Car Driver (Gde-III)	Rs. 5200-20200/- (PB-1)	Rs. 1900/-
Sr. Ges. Operator	Rs. 5200-20200/- (PB-1)	Rs. 1900/-
MTS	Rs. 5200-20200/- (PB-1)	Rs. 1800/-

ANNEXURE 'B' (Referred to in Para 145)

I. Special Allowance

Deputy Controllers of Defence Accounts incharge of Administration and Works in certain Controllers' Offices and DCDA-in-Charge of certain Pay Offices as authorised from time to time, are eligible to draw a special allowance subject to the conditions stipulated from time to time.

II. Headquarters Allowance

2. (i) We.f. 1..8.1997, the officers of Group A' service will be paid the Head Quarters Allowance at the following rates when they are posted to the Head Quarters Office of the C.G.D.A., New Delhi.

Rate of Headquarters Allowance	
Officers in senior time scale (Rs.10,000-15,200)	Rs. 800/- p.m. subject to the condition that the grade pay plus Headquarters Allowance shall not exceed Rs. 15,200/
Officers in Junior Administrative Grade/ Selection Grade(Rs. 12,000-16,500)/ (Rs. 14,300-18,300)	Rs. 1000/- p.m. subject to the condition That the grade pay plus Headquarter Allowance shall not exceed Rs. 18,300/

These orders shall not apply to officers of services the cadres of which consist only of posts at the Headquarters Organisation as also to officers of services who are not entitled to any special pay/special allowance while posted as Under Secretary/Deputy Secretary or Director in the Central Secretariat.

(ii) Group `B' and °C' officers serving in the Headquarters of C.G.D.A.'s office are eligible for Headquarters Allowance

(i)	Senior Accounts Officer	Rs. 1200/- p.m.
(ii)	Accounts Officer	Rs. 1200/- p.m.
(iii)	Assistant Accounts Officer	Rs. 1000/- p.m.
(iv)	Section Officer (Accounts)	Rs. 1000/- p.m.
(v)	Senior Auditors/Auditors	Rs. 600/- p.m.

1 Pre-revised scales. Amended vide DOP&T, O.M. No. 2/8/97-Estt. (Pay 11) dated 16.7.1998.

(i)	EDP Manager (Dy. C.D.A.)	Rs. 800/- P.M.
(ii)	Systems Analyst (A.C.D.A.'S.A.O./A.O.)	Rs. 600/ P.M.
(iii)	Programmer [A.A.O./S.O. (A)]	Rs. 500/- P.M.
(iv)	Console operators/Data Processing Assistant (Senior Auditor/Auditor)	Rs. 400/- P.M.

IV Bhutan Compensatory Allowance W.e.f. 01.04.2011

Sl. No.	DAD Officers/Officials	BCA Rate per month
1.	Officers drawing Grade Pay of Rs.10000/- p.m. and above	Rs. 90,472/-
2.	Officers drawing Grade Pay of Rs.8700/- p.m. and above but less than Rs.10000/- p.m.	Rs. 86,461/-
3.	Officers drawing Grade Pay of Rs.6600/- p.m. and above but less than Rs.8700/- p.m.	Rs. 82,119/-
4.	Other Group' A' officers drawing grade pay of Rs.5400/- p.m. and above but less than Rs.6600/- p.m.	Rs.76,568/-
5.	Other Group' B' officers drawing grade pay of Rs.4600/- p.m. and above but less than Rs.6600/- p.m.	Rs. 54,351/-
6.	Non-Gazetted staff drawing Grade Pay of Rs.1900/- p.m. and above but less than Rs.4800/- p.m.	Rs.46,597/-
7.	Staff drawing Grade Pay less than Rs.1900/- p.m.	Rs.24,625/-

V. Cash Handling Allowance to Cashiers

Ministries and Heads of Department may at their discretion appoint LDCs/UDCs/Assistants to perform the duties of Cashiers. This allowance is admissible to such person at rates given below

Amount of average monthly cash disbursed	Rate per month (in Rs.)
Up to Rs. 50,000	150
Over Rs. 50,000 and up to Rs. 2,00,000	300
Over Rs. 2,00,000 and up to Rs. 5,00,000	400
Over Rs. 5,00,000 and up to Rs. 10,00,000	500
Over Rs. 10,00,000	600

Conditions :

- (i) The amount of allowance depends on the average amount of monthly cash disbursed, excluding payments by cheques. The amount of receipts is not taken into account.
- (ii) The allowance is reviewed every financial year and sanctioned on the basis of the average amount of disbursements during the previous financial year.
- (iii) Every official appointed to work as Cashier, unless he is exempted by a Competent Authority, should furnish security of the required amount.
- (iv) The allowance is granted from the date of appointment as Cashier or from the date risk is covered through one of the accepted forms of security, whichever is later.
- (v) Only one official should be allowed the allowance in an Office/Department.
- (vi) The allowance is not admissible to UDC-cum-Cashiers as cash handling is part and parcel of the duties of this post.
- (vii) The rate of this allowance is increased by 25% every time the DA payable on revised pay scale goes up by 50%.

Special Allowance for Group 'D' assisting Cashiers in bringing cash from Bank Conditions

- (i) There should be only one cashier or cash handling clerk, in receipt of this allowance.
- (ii) Only one Group 'D' employee should attend that cashier.
- (iii) He should be authorized to go to Bank alone regularly and bring cash.
- (iv) He should furnish security for the amount he is authorized to bring from the bank.

Rate : Rs. 30/- per month wef 01-08-1997.

VII. Special Allowance for Group 'D' operating Franking Machines**Conditions**

- (i) Only one group `D' employee can be given this allowance for operating the same Franking Machine.
- (ii) There should not be any separate pay scale for Franking Machine Operators.

Rate : Rs. 120/- per month (we.f. 1.9.2008).

Note : The rate of the allowance is to be increased by 25% whenever DA goes up by 50%.

VIII. Special Allowance for Group 'D' working as Gestetner Operator on a regular basis

Condition : There should not be any post sanctioned of gestetner operator.

Rate : Rs. 80/- per month (we.. 1.9.2008).

Note : The rate of the allowance is to be increased by 25% whenever DA goes up by 50%.

IX. Special Allowance for Group `D' for exclusive assignment for operating Photostat Machines

- (i) Erstwhile Group `D' staff exclusively assigned for photostat work be granted special allowance of Rs. 90 per month (we.f. 1.9.2008).
- (ii) No person must be exclusively assigned for photostat work.
- (iii) Group `D' employees will no longer be entitled to special pay if they are promoted on functional basis or on in-situ basis.

Note : The rate of the allowance is to be increased by 25% whenever DA goes up by 50%.

ALLOWANCES AND ENTITLEMENTS DURING SUSPENSION

(A) Subsistence Allowance

- During the period of suspension, the employee is entitled to receive subsistence allowance as under

(a)	For the first three months	Salary for half pay leave (i. e., 50% of pay)
(b)	For the period after three months	
	(1) <i>If</i> the delay is not attributable to the employee	the allowance may be increased by upto 50% (i.e., upto 75% of pay).
	(2) If the delay is attributable to the employee	the allowance may be reduced by upto 50% (i.e., upto 25% of pay).

- The amount of subsistence allowance may be reviewed at any time subsequently, but it will be subject to the limits specified above.
- Employee must produce certificate of non-employment/non-engagement in business, profession or vocation.
- Retrospective revision of subsistence allowance can be done for reasons to be recorded.
- Where an employee has been dismissed/removed/ compulsorily retired and the order of dismissal/removal is set aside by a court, the employee will be deemed to have been suspended. The subsistence allowance in such case, has to be paid from the deemed date of suspension retrospectively and for payment of arrears, law of limitation will not apply. The amount of subsistence allowance will be reduced by his earnings during the period of suspension.

(B) Dearness Allowance and Interim Relief

- These will be based on Subsistence Allowance.
- No Interim Relief sanctioned after the date of suspension, shall be admissible.
- No change in DA, HRA, etc. is admissible on account of interim Relief.

(C) Compensatory Allowances

- The employee is entitled to compensatory allowances based on pay as on the date of suspension.

(D) Travelling Allowance

- **For appearing before Police to attend the enquiry in a case in which the employee is suspected to be involved:** TA as on tour will be paid, if journey is conducted with approval of Head of Office.
- **For appearing before Court as an accused :** If he were acquitted and reinstated, TA as on tour may be paid, provided his legal expenses are reimbursed in full or part. For perusal of documents : TA as on tour, with DA for maximum 3 days halt, may be paid for actual travel, restricted to that admissible for travel from employee's

headquarters to the place where documents are made available.

- **For attending Departmental Enquiry** : TA as on tour from the place he is allowed to reside to the place of enquiry, restricted to that admissible for travel from headquarters to the place of enquiry, is allowed.
- Grade for TA will be that to which the employee belonged prior to his suspension.
- **Advance TA**: For attending enquiry advance of TA and DA is allowed.
- **(E) Entitlements**
- **Leave Encashment** : If an employee superannuates during suspension, the amount of leave salary may be withheld, if some money is likely to become recoverable from him, and the same will be released on conclusion of the proceedings after adjustment of Government dues (if any).
- **Children Education Allowance Scheme** : Usual entitlements under the scheme are allowed.
- **Leave Travel Concession**
The employee is not allowed to avail LTC.
Other members of the family can avail.
- **House Building Advance**: It shall be allowed provided collateral security in the form of mortgage bond from two employees is obtained.
- **Advance for Conveyance**: It shall not be granted, and if already granted then not permitted to be drawn during suspension.
- **Licence fee-free Accommodation**
An employee under suspension will not be required to vacate his licence fee-free accommodation unless it is specifically attached to a particular post.

Licence fee concession will cease from the date of suspension and rent will be recovered taking subsistence allowance paid as emoluments.

If subsequently suspension is treated as duty, the concession of licence fee-free accommodation will stand restored and rent recovered will be refunded.

If the period of suspension is treated as on leave, the licence fee for the first month only shall be refundable and for rest of the period it will be recoverable as per rules.

If the employee is made to vacate the licence fee-free accommodation when specifically attached to a post or for any other reason, he will be allowed to draw HRA on the basis of pay drawn on the date of suspension, if the place of his headquarters at the time of suspension is a classified city or a hill station at which HRA is admissible. HRA will not be admissible in any other case.

- **(F) Provisional Pension on Superannuation while under Suspension**
- The employee under suspension is provisionally pensioned off and his subsistence allowance is stopped.
- The provisional pension will be equal to the maximum pension admissible on basis of qualifying service upto the date immediately preceding the date of suspension.
- The provisional pension will be paid for the period from the date of retirement till the date of final orders on disciplinary proceedings.
- Provisional pension shall be adjusted against final retirement benefits sanctioned after conclusion of proceedings but no recovery shall be made where the pension

finally sanctioned is less than provisional pension or it is reduced/ withheld (permanently/for specified period).

- The death-cum-retirement gratuity is withheld and is paid only after final orders on disciplinary proceedings against the employee.

(G) Recoveries from Subsistence Allowance Compulsory deductions

- (a) income tax (if due),
- (b) licence fee of Govt. accommodation and allied charges,
- (c) repayment towards loans and advances,
- (d) contribution to CGHS, and
- (e) subscription to CGEIS.

- **optional deductions to be made only with the written consent of the employee:**

- (a) Postal Life Insurance (PLI) premia,
- (b) Cooperative societies' dues, and
- (c) Refund of GPF advance.

No deduction should be made for following

- (a) Subscription to GPF,
- (b) Amounts due to Court attachments, and
- (c) Recovery of loss to Government for which employee is responsible.
Over payments can be recovered at the discretion of the authorities, not exceeding 1/3 of the subsistence allowance.

CHAPTER- IV

INCREMENTS, ANNUAL PERFORMANCE ASSESSMENT REPORTS AND MID TERM PERFORMANCE ASSESSMENT REPORTS

INCREMENTS

(i) OFFICERS

161. Increments of pay of officers of the Indian Defence Accounts Service and Senior Accounts Officers/Accounts Officers/ Assistant Accounts Officers may be drawn as a matter of course, after the qualifying period has been completed, unless it is withheld by the authority empowered to withhold such increment in accordance with the relevant provisions of the C.C.S. (C.C.A.) Rules 1965. See also para 163 regarding increments of I.D.A.S. probationers.

162. The following procedure will be adopted in regard to the adjustment of increments of Gazetted Officers:-

A list of officers in respect of whom increments are to be adjusted **will be drawn up by the first week of July Month** by the Pay Group (of the Admin' section) or the Pay Section, as the case may be, indicating therein the dates on which increments are due, and will be passed on to "Admin" Section indicating the qualifying service of the officers concerned for scrutiny regarding any penalties imposed already. The list after necessary verification will be returned to "Pay" Group (of Administration Section) or the 'Pay Section', as the case may be, for drawing the increment from the due date.

Note. An order imposing the penalty of withholding an increment is operative only in respect of an increment to which the officer has not become entitled on the date of such order. Such an order cannot, therefore, have the effect of withholding an increment to which the officer had already become entitled on the date of the said order although, for some reason, it was not actually drawn or cashed.

163. The initial pay of an IDAS officer who is appointed on probation on the basis of results of the competitive examination held by the Union Public Service Commission will be fixed at the minimum of the time scale. He will be eligible to draw the first and the second advance increments on his passing Departmental Examinations for IDAS Probationers Part I and Part II respectively, after which he shall be entitled to draw pay at the rate corresponding to his position in the time scale. These advance increments will be adjusted by the Pr.Controllers/Controllers and will have effect from the date following the last day on which the respective examination (Part I or Part II) in which the officer has passed, is concluded.

Note. A candidate who is already in permanent Government service and is selected for appointment in I.D.A.S. on the results of a competitive examination held by the U.P.S.C. will also be appointed as a probationer and the provisions of the above para will apply equally in his case.

(ii) GROUP 'C' (including MTS)

164. A list of Section Officer (Accounts), Senior Auditor, Auditor, Clerk, Stenographer, Typist, D.E.O. A, D.E.O. `B', D.E.O. `C', D.E.O. `D', MTS of the Defence Accounts Department in respect of whom increments are to be adjusted **will be drawn up by the first week of July Month** by the Pay Group (of the Admin' section) or the Pay Section, as the case may be, indicating therein the dates on which increments are due, and will be passed on to "Admin" Section indicating the qualifying service of the officers concerned for scrutiny regarding any penalties imposed already. The list after necessary verification will be returned to "Pay" Group (of Administration Section) or the `Pay Section', as the case may be, for drawing the increment from the due date.

- The Administration `Section will indicate in the list the names of individuals in respect of whom orders have been passed by the competent authority under C.C.S. (C.C.A.) Rules 1965 withholding an increment. The date of issue of such orders will also be indicated so that the increments can be withheld by the `Pay' Section or Pay Group of `Admin' Section as the case may be in accordance with the provisions of the `Note' under para 166. The list will then be returned by Admin' Section to `Pay Section or Pay Group of `Admin' Section for adjustment/withholding of the increments as the case may be, from the due dates. The periodical increment certificates in support of the adjustment of increments carried out will be prepared in IAFA 456 and attached to the pay bill for submission to the Audit Officer.

165. In the case of member of the staff working in the Pay Accounts Office (ORs) the list showing the details of individuals whose increments fall in July of every year will be submitted by the P.A.Os., to the Pay Section of the Main Office in the preceding month.

(iii) GENERAL

166. The grant of annual increments to the members of the establishment is subject to the rules in Fundamental Rules. According to these rules an increment shall ordinarily be drawn as a matter of course unless it is withheld by the authority empowered to withhold such increment in accordance with the relevant provisions of C.C.S. (C.C.A.) Rules 1965. An order withholding an increment shall state the period for which it is withheld and whether the postponement shall have the effect of postponing future increments. The powers to withhold an increment cannot be imposed on a Government servant unless the procedure laid down in the C.C.S. (C.C.A.) Rules 1965 has been complied with and he/she has been given an adequate opportunity of making any representation that he/she may desire to make and such representation has been taken into consideration before orders to withhold an increment are passed. An order imposing the penalty of withholding an increment is operative only in respect of an increment to which the officer has not become entitled on the date of such order vide note to para 162. As such, where the grant of an increment is proposed finally to be withheld, the issue of a regular Charge-sheet should be expedited in the case of individuals in respect of whom disciplinary cases are pending., Where it is proposed to place an individual under special observation due to unsatisfactory work in the past or adverse remarks in the APAR, immediate action should be taken to do so in order that regular charge-sheet may be issued as expeditiously as possible. (In the case of Senior Accounts Officers/Accounts Officers, the draft charge-sheets will be forwarded by the /Pr.Controller/Controllers to the C.G.D.A. for approval and issue).

167 to 178 Blank.

Annual Performance Assessment Report

(i) OFFICERS

179. Annual Performance Assessment Report(APAR) are submitted by the Principal Controllers/Controllers to the C.G.D.A. in respect of all officers serving under them as soon as possible after the close of each financial year.

180. Annual Performance Assessment Report(APAR) of Senior Accounts Officers / Accounts Officers should be forwarded to the C.G.D.A. in original and copy thereof should be retained by the Principal Controller/Controller concerned. This copy will be kept in a separate file. In the event of an A.O's/S.A.O's transfer to another Principal Controller's/Controller's organisation or on deputation outside the Department' the file will be transmitted to the Principal Controller/Controller to whose organisation the A.O./S.A.O is transferred or to the Pr.Controller/Controller on whose proforma strength the A.O./S.A.O. will be borne during the period of deputation (unless the originating Principal Controller/ Controller is himself the Proforma Principal Controller/ Controller).

W.e.f. 14.5.2009, renamed as Annual Performance Assessment Report (APAR).

Note.1 No reports in respect of Accounts Officers/Senior Accounts Officers retiring on or prior to the 30th June of the year concerned are necessary.

181. Annual Performance Assessment Report(APAR) in respect of the A.Os/S.A.Os on deputation outside the Department will be called for from the borrowing organisation by the respective proforma Pr.Controllers/Controllers. On receipt after keeping copies of the reports, the Principal Controllers/ Controllers will accept and transmit the original reports to the C.G.D.A.

182. "A pen picture of the officer reported upon based on the overall qualities of the officer including areas of strength and lesser strength and his attitude towards the weaker sections will be indicated by the reporting officer in the box provided for the purpose and reviewing authority will also remark in the column provided for the purpose, on the pen picture reflected by the reporting officer. There will be no separate column in the APAR for overall assessment apart from pen picture."

The Confidential Reports on AOs/SAOs should be initiated by ACDA/DCDA and will be submitted to the JCDA/Addl.CDA for review as per Annexure-I and to the Pr.Controller/Controller for grading and acceptance. In case AO/S.A.O is directly under JCDA (reviewing officer), the JCDA/Addl.CDA will initiate the APAR and submit to his/her immediate superior (P.C.D.A./C.D.A.) for review and acceptance.

Principal Controllers/Controllers should keep a close and wherever possible, personal watch over the A.Os./S.A.Os serving under them, and write or confirm their APAR from their own knowledge of their work, conduct and efficiency. The object to be kept in view in writing the APAR should be to state explicitly and in detail the distinctive merits or weakness of each officer, and to give an accurate and a complete picture of his capabilities as may be possible.

Annexure-I

Guidelines regarding filling up of APAR with numerical grading

(i) The columns in the APAR should be filled with due care and attention and after

- devoting adequate time.
- (ii) It is expected that any grading of 1 or 2 (against work output or attributes or overall grade) would be adequately justified in the pen-picture by way of specific failures and similarly; any grade of 9 or 10 would be justified with respect to specific accomplishments. Grades of 1-2 or 9-10 are expected to be rare occurrences and hence the need to justify them. In awarding a numerical grade the reporting and reviewing authorities should rate the officer against a larger population of his/her peers that may be currently working under them.
 - (iii) APARs graded between 8 and 10 will be rated as 'outstanding' and will be given a score of 9 for the purpose of calculating average scores for empanelment/promotion.
 - (iv) APARs graded between 6 and short of 8 will be rated as 'very good' and will be given a score of 7.
 - (v) APARs graded between 4 and short of 6 will be rated as 'good' and given a score of 5.
 - (vi) APARs graded below 4 will be given a score of zero.

Note 2. In case where the Principal Controller/Controller desires to initiate the report himself, in respect of officiating Accounts Officer he is quite competent to do so.

183. Adverse Annual Performance Assessment Report(APAR)will be communicated to the officers concerned by the Principal Controller/ Controller. The representation against grading would lie to officer superior to the accepting officer.

184. If an officer has not served under the Principal Controller/Controller concerned for at least three months at the time of submission of the Annual Performance Assessment Report(APAR), a MTPAR (Mid Term Performance Assessment Report) from the Principal Controller/Controller under whom he/she served for the major portion of the year, will be obtained and furnished.

185. In order to avoid delay in the submission of the Annual Performance Assessment Report(APAR), a Principal Controller/Controller handing over charge on or after the 1st January will leave on records a report on every officer who has served under him/her in that year from April onwards.

186. The report of an officiating A.O. will be written in the prescribed form only if he has been officiating in that grade at least three months prior to 31st March of the year concerned.

187. A confidential personal file will be maintained for each officer except the officers in the Senior Administrative grade. This file will contain all papers relating to the Censure or praise of the officer other than his Annual Performance Assessment Report(APAR). Papers bearing on other matters connected with the officer which are of permanent interest as distinct from those relating to pay and allowances etc. will also be recorded in this file.

188. A yearly extract from this file pertaining to the year under report will be forwarded to

the C.G.D.A. with the officer's Annual Performance Assessment Report(APAR). If there is no extract to be sent, a `Nil' report should be forwarded. On an officer's transfer, the Confidential personal file will be sent to his new office.

(ii) ASSISTANT ACCOUNTS OFFICERS, SECTION OFFICER (ACCOUNTS), SUPERVISOR (ACCOUNTS)

189. Copies of Annual Performance Assessment Report(APAR)of permanent Assistant Accounts Officer upto a specified Roster number will be called for by the C.G.D.A. each year and will be furnished by Principal Controllers/Controllers by the stipulated date. Copies of Annual Performance Assessment Report(APAR)of officiating Assistant -Accounts Officer should not be sent to the Controller General of Defence Accounts, unless he calls for them.

190. The Annual Performance Assessment Report(APAR)on Assistant Accounts Officer, Section Officer (Accounts), Supervisor (Accounts) will be written by the officer in charge of the Section and after getting them graded by the Group Officers, will be forwarded to the Administration' Section for submission to their Controller/ Principal Controller.

191. The Annual Performance Assessment Report(APAR) on Assistant Accounts Officer, Section Officer (Accounts), Supervisor (Accounts) serving under a LAO/RAO/ Officer in immediate charge of a particular office will be written by the respective officers and submitted to Administration' Section of the Principal Controllers/Controller's Main Office for getting them graded by the Reviewing Officer and submission to the joint Controller/Addl. Controller/Controller/Principal Controller for acceptance.

192. In the case of Assistant Accounts Officers, Section Officers (Accounts) of Accounts Section of M.E.S. formations and Assistant Accounts Officer, Section Officer (Accounts) serving in other formations, the reports will be written by the L.A.O./R.A.O. concerned who will take into consideration any recommendations or complaints on the work or conduct of the individuals made by their G.Es., Commanding Officers etc., and will forward them to the Administration' Section of the Pr.Controller's/Controller's Main Office for getting them graded by the Reviewing Officer and submission to the Joint Controller/Addl. Controller/ Controller/Principal Controller for acceptance.

(iii) SENIOR AUDITORS, AUDITORS, CLERKS, TYPISTS, DATA ENTRY OPERATORS AND CANTEEN EMPLOYEES

193. The Annual Performance Assessment Report(APAR) on senior Auditors, Auditors, Clerks, Typists DEOs and MTS will be written annually by the A.A.O./Section Officer (Accounts) on the prescribed forms and after getting them reviewed by the Accounts Officer/Senior Accounts Officer will be forwarded to the Administration' Section for submission to the Assistant Controller/Deputy Controller (Administration)/Joint Controller in convenient batches with office notes, specifically making a mention of all outstanding as well as adverse reports.

No report need be written in respect of a Senior Auditor/ Auditor/ Clerk/ Typist/ DEO/ Canteen Employee or Stenographer who has not served for a minimum period of one year on the date on which it is written [viz. 31st March of the year concerned].

- 194.** The Annual Performance Assessment Report(APAR)on Auditors/Clerks (including Senior Auditors employed on Local Audit, MES Audit, or in a Pay Accounts Office (ORs), Pay Accounts Office (Def. Civ) or Accounts Office of a Factory or with a unit or formation including M.E.S. formation) will be written and dealt within the same manner as those of the Assistant Accounts Officer/Section Officer (Accounts), Supervisor Accounts initially serving under L.A.O./P.A.O./R.A.O./A.O. etc. vide para 191 and 192.

(iv) STENOGRAPHERS

- 195.** The Annual Performance Assessment Report(APAR) on Stenographers (Junior and Senior Grade) will be written, by the officer under whom the Stenographer is working on the prescribed form and forwarded to 'Administration' section.

(v) MTS

- 196. APAR reports will be written and maintained in respect of MTS on the prescribed forms.**

Note- No reports in respect of categories of staff mentioned at clause (ii) to (v) above retiring on or before 30th June of the year are necessary.

(vi) GENERAL.

- 197.** Numerical grading are to be awarded by reporting and reviewing authorities for the quality of work output, personal attributes and functional competence of the officer reported upon. These should be on a scale of 1-10 in whole numbers, where 1 refers to the lowest grade and 10 to the highest."

- 198.** Reports on Assistant Accounts Officer, Section Officers (Accounts), Supervisor Accounts, Senior Auditors, Auditors, Clerks, Stenographers, and Typists on deputation to other borrowing Departments etc., and written by the borrowing Departments, need not be formally accepted by the Controller. It should suffice such reports are submitted to the Pr.Controller/Controller for information.

- 199.** In cases where a Annual Performance Assessment Report (APAR)given by a reporting officer is modified, the officer finally accepting the report will record his reasons for such opinion on the report.

- 200.** If a Assistant Accounts Officer/Section Officer (Accounts) or Senior Auditor/Auditor/Stenographer/Typist/ DEO/CE has not served under the officer concerned for atleast three months at the time of submission of his Annual Performance Assessment Report(APAR), a MTPAR (Mid Term Performance

Assessment Report) from the officer under whom he served during the major portion, of the year will be obtained and furnished.

- 201.** As soon as a Senior Auditor/Auditor/Clerk/ Stenographer or typist passes the Subordinate Accounts Service examination, necessary information on the prescribed form for fixing his seniority in the list of S.Os. (A) will be forwarded by the Controller/Principal Controller to the C.G.D.A.
- 202.** All Grading in the Annual Performance Assessment Report(APAR)are required to be communicated to the individual concerned, as far as possible within one month from the date of acceptance. For this purpose a copy of the entire report, which may include what may have been said in praise of the individual, should be communicated to him/her and his/her acknowledgement obtained. A note to this effect will be made in the original Annual Performance Assessment Report(APAR).
- 203.** Representation against grading should be made within 15 days of the date of communication. The competent authority (i. e. superior to the reviewing officer) may, at his discretion, entertain, a representation made beyond this period, if there is satisfactory explanation for the delay. If the competent authority feels that there is no sufficient ground for interference the representation should be rejected and the individual informed accordingly.
- 204.** if on examination by the competent authority (in consultation with the Reporting/Reviewing Officer, if necessary) of the representation against grading were justified and the representation was frivolous, a note that the affected individual did not take correction in good spirit should be made in his Annual Performance Assessment Report(APAR).
- 205.** In the event of the competent authority coming to the conclusion that the grading was inspired by malice or was entirely incorrect or unfounded and therefore deserves expunction he/she should score through the remark or paste it up or obliterate it otherwise and should state that he/she has done so under his/her dated signature at the appropriate place. But before taking such action, he should bring it to the notice of the head of the Department or office if he himself/herself does not occupy that position. The representation or explanations against adverse entries should not be added to the Annual Performance Assessment Report(APAR) .
- 206.** The Annual Performance Assessment Report(APAR) of each Assistant Accounts Officer, Section Officer (Accounts), Supervisor (Accounts) and Senior Auditor/Auditor/Clerk/Typist/DEO/CE/ MTS will be kept or filed together in one book or file. When Assistant Accounts Officer, Section Officer (Accounts), Supervisor (Accounts) is transferred to another Principal Controller's/Controller's office, his APAR book or file will be sent to that Principal Controller/Controller.
- 207.** When writing Annual Performance Assessment Report (APAR), the officer in immediate charge of the Section is not permitted to refer to the APAR of the previous years. The personal files of the Assistant Accounts Officer, Section Officer

(Accounts) and Senior Auditor/Auditor/Clerk/Typists/Stenographer/DEO/CE/ MTS and in particular any documents conveying praise or Censure should however, be invariably referred to at the time of writing the reports.

- 208.** Controllers may refer to the previous Annual Performance Assessment Report (APAR) when dealing with the reports on an Assistant Accounts Officers, Section Officers (Accounts), Supervisor (Accounts) and Senior Auditors/ Auditors/ Clerks/ Typists/ Stenographers/ DSOs/CEs and MTS.
- 209.** The Government having accepted the principle that confirmation, promotion, grant of pensionary benefits etc., should be based on the grading of APARs, it is of the utmost importance that Annual Performance Assessment Report (APAR) should be framed with the greatest possible degree of care and precision. In giving adverse report on an individual's work no charge sheets are required to be framed. Such a report should be based on the general opinion formed by the Accounts Officer/Senior Accounts/ Officer/ACDA-in-charge of the Section in the course of his observations during the year.
- 210.** Against the particulars of cases of reprimand for indifferent work or other causes to be indicated in the prescribed Annual Performance Assessment Report (APAR) forms for Group B' and Group `C' employees or the `item' was there any occasion to institute disciplinary proceedings against him/her or was he/her warned for any lapse in work/conduct during the year (Brief particulars of the case to be cited) in respect of those for MTS Employees warnings for minor lapses, which are of routine character, should not be mentioned. The intention in introducing this item in the Annual Performance Assessment Report (APAR)forms is to place on record the particulars of disciplinary action taken as a result of the formal issue of charge sheet under the C.C.S. (C.C.A.) Rules, 1965. Cases where disciplinary proceedings were initiated in the first instance and subsequently dropped and the individual was awarded only a warning/admonition/ displeasure etc. should also be mentioned against this item. However, in cases where some aspect of the individual's work/conduct is to be adversely commented upon in the Annual Performance Assessment Report (APAR), there is no objection to the mention of the earlier warnings, admonition etc. given to the individual towards improvement.
- 211.** Annual Performance Assessment Report (APAR)or copies thereof should not be given to a retired individual or a person who has relinquished Government service. But if a request is received, there is no objection to giving him an objective testimonial based on his work and conduct.
- 212.** Copies of Annual Performance Assessment Report (APAR)on Government servants or even the substance of such reports should not be sent to private bodies, in connection with appointments to posts advertised by them or for other purposes. But if a request is received from a public or semi-autonomous body controlled by Government, only a gist of the reports may normally be supplied.
- 213.** The Annual Performance Assessment Report (APAR) relating to a deceased

individual may be destroyed after a period of two years from the date of his death and that on a retired/discharged/resigned. Government servant after five years of the date of retirement/discharged/resignation (i.e. the date of casualty). Under no circumstances should the reports be handed over to the individuals concerned.

- 214.** Annual Performance Assessment Report (APAR) should, as a rule, give a general appreciation of the character, conduct and qualities of the individual reported on and reference to specific incidents should be made, if at all, only by way of illustration to support adverse comments of such general nature, viz inefficiency, delay, lack of initiative or judgement etc.

In the case of individuals heavily in debt, this fact should invariably be mentioned in APAR.

(vii) CRITERIA FOR ASSESSING IRREGULARITY IN ATTENDANCE

- 215.** The absence of more than 30 days or frequent absences of few days at a time in over ten spells in a year will normally be considered as irregular, In computing the above, pre-sanctioned leave and leave on Medical certificate from Authorised Medical Attendant/ CGHS/R.M.P and casual leave will be excluded. Accepting officer will, however, be free to deal with any genuine cases on merits, even if the criteria are not strictly fulfilled in such cases. The leave sanctioning authorities while according ex-post-facto sanction for any kind of leave other than leave on medical grounds/CI, will place on record that though the absence was being regularised by grant of leave to avoid hardship to the applicant, his action had not been appreciated as it had resulted in dislocation of work. Such orders of the leave sanctioning authority will be required to be communicated in writing to the employee concerned. Thus while such orders of the leave sanctioning authority do not necessarily call for initiation of formal disciplinary action, nevertheless they could be reflected in the grading in APARs.

(viii) MID-TERM PERFORMANCE ASSESSMENT REPORT

- 216.** MTPAR (Mid Term Performance Assessment Report) when either the reporting officer or the officer reported on is transferred to another post during the interval between two annual reports are also required to be written on the prescribed forms and should be dealt with in the same manner as annual confidential reports. The words "Mid-Term" MTPAR should be prominently endorsed in red ink on the right hand top corner for easy identification.

- 217.** The issue of writing APARs of officers/staff by too many levels has been examined in consultation with the Principal Controllers/Controllers. It has been decided to retain the present three tier system of reporting, reviewing and accepting. Statement A to D containing levels of writing of APARs and consideration of representations against adverse remarks are given at the end of this chapter for compliance and guidance. Levels of writing APARs and consideration of representation against adverse remarks are given in Statement A to D at the end of this Chapter for compliance and guidance. It is to be ensured that wherever a level is missing the system is rendered into 2 tier in place of 3 tier and under no circumstances it is converted into multi-tier system.

218 to 220 Blank

No. AN/XII/13128/APAR/2010-11, Dated 29.05.2013
SYSTEM OF WRITING OF ANNUAL PERFORMANCE ASSESMENT REPORT (APARs)

Statement - A
CONTROLLER GENERAL OF DEFENCE ACCOUNTS

SI.	Category/ Officials reported upon	Reporting officer	Reviewing officer	Accepting officer	CA to consider representation against entries and final grading in APAR
1	2	3	4	5	6
I	MTS and Group 'C' except SO (A)	SO (A)/AAO	AO/SAO/ACGDA/Dy. CGDA/Sr. Dy. CGDA	ACGDA/Dy.CGDA/Sr.Dy. CGDA (an officer, who is immediately superior to the Reviewing Officer)	An officer immediately superior to the Accepting Officer i.e. Jt. CGDA
II	SO (A) / AAO	AO/SAO/ACGDA/ Dy.CG DA/ Sr. Dy. CGDA	Dy.CGDA/Sr.Dy.CGD A/Jt.CGDA	An officer, who is immediately superior to the Reviewing Officer i.e. Jt. CGDA / Addl. CGDA	An officer immediately superior to the Accepting Officer Addl. CGDA /CGDA
III	AO /SAO	i)ACGDA(AT)/Dy. CGDA /Sr. Dy. CGDA (AT)	Dy.CGDA/Sr.Dy.CGD A(AT)/Jt.CGDA(AT)	Jt. CGDA (AT)/ Addl. CGDA	Addl.CGDA/CGDA
		ii) ACGDA (AN)/ Dy. Dy.CGDA/Sr.Dy.C GDA(AN)	Dy.CGDA/Sr.Dy.CGD A(AN)	Jt. CGDA (AN)	CGDA
		iii)ACGDA(EDPs)/ Dy.CGDA/Sr.Dy.C GDA(EDPs)	Dy.CGDA/Sr.Dy.CGD A (EDPs)/	Jt.CGDA (IT) /Addl. CGDA	Addl. CGDA / CGDA
		iv)ACGDA(Trg)/Dy .CGDA/ Sr.Dy.CGDA(Trg.)	Dy.CGDA/ Sr.Dy.Jt.CGDA(Trg.)/ Jt.CGDA(Trg.)	Jt.CGDA(Trg)/Addl.CGDA	Addl. CGDA / CGDA
		v) Dy. CGDA IFA	Jt CGDA (IFA)	Addl. CGDA	CGDA

No. AN/XII/13128/APAR/2010-11

Dated 29 .05.2013

Note:

- Where for period of report there is no Reporting Officer with the requisite experience to initiate the report, the Reviewing Officer himself/herself. may initiate the report as a Reporting Officer, provided the Reviewing Officer has been the same for the entire period of report and he has, in a position to fill in columns to be filled in by the Reporting Officer. Where a report is thus initiated by the Reviewing Officer, it will have to be submitted by him to his own superior for review if there is a superior officer to him. (Auth:-GOI, Dept of Per. & Trg , OM No. 21011/8/85-Estt.(A), dated 23-9-1985)
- It is to be ensured that whatever a level is missing the system is rendered into 2 tier in place of 3 tier and under no circumstances it is converted into multi-tier system. (Auth:- Para 217 of Office Manual Part -1)
- In general when a level is missing, the Immediate superior officer above the official reported upon shall initiate the APAR and next superior officer shall review and accept the APAR.
- The representation against entries and final grading in APAR would lie to the next superior officer above the accepting officer.
- Group C also includes Supervisor (Accounts). Supervisor (A/cs) may initiate APAR of his subordinate and reviewed by next higher authority.

No. AN/XIII/13128/APAR/2010-11

Dated 29.05.2013

SYSTEM OF WRITING OF ANNUAL PERFORMANCE ASSESSMENT

REPORT(APARs)

Statement -B

PRINCIPAL CONTROLLER OF DEFENCE ACCOUNTS/ CONTROLLER OF DEFENCE ACCOUNTS

Sl.	Category/Officials reported upon	Reporting officer	Reviewing officer	Accepting officer	CA to consider representation against entries and final grading in APAR
1	2	3	4	5	6
I	MTS and Group 'C' except SO (A)	SO (A)/AAO	AO/ SAO	ACDA/DCDA/JCDA/Addl. CDA whosoever is immediate superior to the Reviewing Officer	JCDA/ Addl.CDA or CDA/Pr.CDA as the case may be, immediately superior to Accepting Officer (whether such officer is in Main Office or Zonal Office)
II	SO (A)/AAO	AO/SAO/ACDA/DCDA (whosoever is immediate superior of SO (A)/AAO)	ACDA/DCDA/JCDA / Addl.CDA whosoever is the immediate superior to the Reporting Officer	JCDA/Addl.CDA/CDA/Pr. CDA whosoever is immediately superior to the Reviewing Officer *(for pension office) Pr.CDA/.CDA if the CR was reviewed by JCDA/Addl.CDA or there is no JCDA/ Addl. CDA aboveACDA/ DCDA	An officer immediately superior to the Accepting Officer i.e. CDA/Pr. CDA or Addl. CGDA
III	AO/SAO	ACDA/DCDA/JCDA/ Addl.CDA	JCDA/Addl. CDA/ CDA/ Pr. CDA who is the immediate superior to the Reporting Officer	C.D.A./Pr. CDA	Pr.CDA/Addl.CGDA *for pension office Pr. CDA/Addl. CGDA

No. AN/XIII/13128/APAR/2010-11 Dated 29 .05.2013

Note:-

- Where for period of report there is no Reporting Officer with the requisite experience to initiate the report, the Reviewing officer himself may initiate the report as a Reporting Officer, provided the Reviewing Officer has been the same for the entire period of report and he has in a position to fill in columns to be filled in by the Reporting Officer. Where a report is thus initiated by the Reviewing Officer, it will have to be submitted by him to his own superior for review if there is a superior officer to him. (Auth: GOI, Dept of Per. & Trg, OM No. 21011/8185-Estt.(A), dated 23-9-1985)
- It is to be ensured that whatever a level is missing the system is rendered into 2 tier in place of 3 tier and under no circumstances it is converted into multi-tier system. (Auth:- Para 217 of Office Manual Part - I)
- In general when a level is missing the system the immediate superior officer above the official reported upon shall initiate the APAR and next superior officer shall review and accept the APAR.
- The representation against entries and final grading in APAR would lie to the next superior officer above the accepting officer.
- Group C also includes Supervisor (Accounts). Supervisor (A/cs) may initiate APAR of his subordinate and reviewed by next higher authority.

**SYSTEM OF WRITING OF ANNUAL PERFORMANCE ASSESMENT REPORT
(APARs)**

Statement - C

**PRINCIPAL CONTROLLER OF ACCOUNTS (FACTORIES)/CONTROLLER OF
FINANCE AND ACCOUNTS (FACTORIES)**

SI	Category/ Officials reported upon	Reportin g officer	Reviewing officer	Accepting officer	CA to consider representation against entries and final grading in APAR
	1	2	3	4	5
I	MTS and Group 'C' except SO (A)	SO (A)/AAO	AO/ SAO	ACA or ACFA/ DCA or DCFA / JCA or JCFA (Fys) / Addl. C of A or Addl. C of FA (Fys) Whosoever is immediate superior to the Reviewing Officer	JCA or JCFA /Addl. C ofA (Fys) or Addl. C of FA or CF&A (Fys)/C of A (Fys.)/Pr. C of A (Fys.) as the case may be, who is the immediate superior to Accepting Officer (whether such officer is in Main Office or Zonal Office or sub office)
II	SO (A)/AAO	AO/SAO/ ACA/ACF A/DCFA/ DCFA (Fys) (whosoe ver is immedia te superior	ACA or ALFA /DCA or DCFA / JCA or JCFA (Fys) /Addl.CA or Addl. CFA (Fys) who is the immediate	An officer immediately superior to the Reviewing Officer (i.e. JCA or JCFA (Fys) /Addl.CA or Addl.CFA(Fys)/ CF&A(Fys) /C of A (Fys:)/ /Pr. C of A (Fys) in case the CR was reviewed by JCA or JCFA (Fys) /Addl.CA or Addl. CFA or <u>there is no</u> JCA or JCFA (Fys)/ Addl.CA or Addl. CFA)	An officer who is the immediate superior to the Accepting Officer i.e. CFA (Fys) or C of A (Fys.) or or Pr. C of A (Fys) / Addl. CGDA
		Of SO (A) / AAO)	superior to the Reporting Officer		
SI	Category/ Officials reported upon	Reporting officer	Reviewing officer	Accepting officer	CA to consider representation against entries and final grading In APAR
	1	2	3	4	5
III) a	AO/SAO	ACA/DCA/JCA/Addl.CA(Fys)	JCA/Addl.CA or C of A(Fys) whosoever is next higher authority to Reporting Officer	C of A (Fys)/ CIA (Fys) /Pr. C of A (Fys)	Pr. C of A (Fys) /Addl. CGDA
III) b	Account Office headed by an WAS officer namely ACFA/DCFA/1CFA/ Addl-CFA (Fys.)				
	AO/SAO	ACFA/DCFA/JCFA/ CFA	Addl. JCFA/Addl.CFA/CFA group	CFA group/PCA (Fys)	Addl. CGDA
III) c	Accounts Office headed by an Accounts Officer where CFA (Fys.) in-charge of a Group is in position				
	AOs/SAOs	i)ACFA/ DCFA/JCFA/ Addl. CFA in the Group under CFA	CFA (Fys) group	CCA(fys)/CIA(Fys) /PCA (Fys)	CGDA/Addl. CGDA
		ii) CFA Gp. Where there is no ACFA/DCFA /JCFA/ Addl.CFA	PCA (Fys)		

Note: -

1. Where for period of report there is no Reporting Officer with the requisite experience to initiate the report, the Reviewing Officer himself may initiate the report as a Reporting Officer, provided the Reviewing Officer has been the same for the entire period of report and he has in a position to fill in columns to be filled in by the Reporting Officer. Where a report is thus initiated by the Reviewing Officer, it will have to be submitted by him to his own superior for review if there is a superior officer to him. (Auth: GOI, Dept of Per. & Trg, OM No. 21011/8/85-Estt.(A), dated 23-9-1985)
2. It is to be ensured that whatever a level is missing the system is rendered into 2 tier in place of 3 tier and under no circumstances it is converted into multi-tier system. (Auth:- Para 217 of Office Manual Part - I)
3. In general when a level is missing the system the immediate superior officer above the official reported upon shall initiate the APAR and next superior officer shall review and accept the APAR.
4. The representation against entries and final grading in APAR would lie to the next superior officer above the accepting officer.
5. Group C also includes Supervisor (Accounts). Supervisor (Ales) may initiate APAR of his subordinate and reviewed by next higher authority.

REVIEW AND ACCEPTANCE OF APARs OF PRINCIPAL IFAs/IFAs POSTED IN SERVICE HQRS

No. AN/I/1058/4/Vol -VI dated 06/10/2009

Formation	Grade of officer reported upon	Reporting Officer	Reviewing Officer	Accepting Officer
Army HQ	HAG	VCOAS (Apex Scale)	S(DF)/FA(DS) (Apex Scale)	No Acceptance
Air HQ	HAG	VCAS (Apex Scale)	S(DF)/FA(DS) (Apex Scale)	No Acceptance
Naval HQ	HAG	VCNS (Apex Scale)	S(DF)/FA(DS) (Apex Scale)	No Acceptance
Coast Guard HQ	SAG	DG Coast Guard (HAG)	S(DF)/FA(DS) (Apex Scale)	No Acceptance
HQ DG MAP	SAG	DG MAP (HAG)	S(DF)/FA(DS) (Apex Scale)	No Acceptance
ANC	SAG	Addl. CGDA (HAG+)	Commander (ANC) (Apex Scale)	S(DF)/FA(DS) (Apex Scale)
Army Commands	SAG	Addl. CGDA (HAG+)	GOC-in-C (Apex Scale)	S(DF)/FA(DS) (Apex Scale)
AF Commands	SAG	Addl. CGDA (HAG+)	AOC-in-C (Apex Scale)	S(DF)/FA(DS) (Apex Scale)
Naval Commands	SAG	Addl. CGDA (HAG+)	FOC-in-C (Apex Scale)	S(DF)/FA(DS) (Apex Scale)

Annexure 'B'

Reporting channel for JAG/STS/JTS officers and SAO/AOs

Officer reported upon	Reporting officer	Reviewing officer	Accepting officer
A. COMMAND HQrs			
1. Jt.IFA	IFA Command	Principal IFA	CGDA
2. Dy. IFA/AIFA	Jt.IFA Command	IFA Command	Principal IFA
3. SAOs/AOs	DIFA/AIFA	Jt.IFA Command	IFA Command
B. CORPS HQrs			
1) IFA (JAG level)	IFA Command	Corps Commander	Principal IFA
2) DIFA/AIFA	Jt.IFA (Corps)	IFA Command	Principal IFA
3) SAOs/AOs	DIFA/AIFA	Jt.IFA (Corps)	IFA Command
C. CODs			
1) IFA (Sr.Time scale level)	Commandant, COD	IFA Command	Principal IFA
2) SAOs/AOs	IFA (COD)	IFA Command	Principal IFA

No. ANIXIII113128/APAR/2010-11 Dated 29.05.2013

SYSTEM OF WRITING OF ANNUAL PERFORMANCE ASSESMENT REPORT (APARs)

Statement -D

PRINCIPAL INTEGRATED FINANCIAL ADVISORS/ INTEGRATED FINANCIAL ADVISORS.

SI.	Category/ Officials reported upon	Reporting officer	Reviewing officer	Accepting officer	CA to consider representation against entries and final grading in APAR
	1	2	3	4	5
A	Offices headed by Pr. IFA (HAG Level)				
i	Clk/Adr/ Sr. Adr	AAO	AO/SAO	Dy..IFA	Jt. IFA/ Addl. IFA
ii	AAO	AO/SAO	Dy IFA./Sr. Dy IFA	Jt. IFA/Addl. IFA	PIFA
iii	AO/SAO	Dy. IFA./ Sr. Dy IFA	Jt. IFA/Addl. IFA	PIFA	Addl. CGDA
B	Offices headed by IFA (SAG Level)				
i	Clk/Adr/ Sr. Adr	AAO	AO/SAO	Dy. IFA /Sr. Dy. IFA	it. IFA/ Addl. IFA
ii	AAO	AO/SAO	Dy.IFA./Sr. Dy IFA	Jt. IFA/ Addl. IFA	IFA
iii	AO/SAO	Dy.IFA/Sr.Dy IFA	Jt.IFA/ Addl. IFA	IFA	Addl. CGDA

C	Offices headed by IFA (JAG Level)				
i	Clk/Adr/ Adr	Sr. AAO	AO/SAO	Dy.IFA/Sr.Dy.IFA/Jt.IFA	IFA Command
ii	AAO	AO/SAO	Dy IFA./S. Dy IFA	ft. IFA/ Addl. IFA	IFA Command
iii	AO/SAO	Dy. IFA./ Sr. Dy IFA	Jt. IFA/ Addl. IFA	IFA Command	Addl. CGDA
D	Offices headed by IFA (STS/JTS Level)				
i	Clk/Adr/ Adr	Sr. AAO	AO/SAO	Dy.IFA/Sr.Dy.IFA/Jt.IFA/A	IFA Command
ii	AAO	AO/SAO	Dy IFA./Sr. Dy IFA	IFA Command	Addl. CGDA
iii	AO/SAO	Dy.IFA./Sr.Dy IFA	Jt. IFA/ Addl. IFA	IFA Command	Addl. CGDA
E	Offices headed by IFA (AO/SAO Level)				
i	Clk/Adr/ Adr	Sr. AAO/AO	AO/SAO	IFA Command	IFA Command
ii	AAO	AO/SAO	Jt.IFA/Addl.IFA(Com mand)	IFA Command	Addl. CGDA

No. ANIXI11/131281APAR/2010-11 Dated 29 .05.2013

Note:

- Where for period of report there is no Reporting Officer with the requisite experience to initiate the report, the Reviewing Officer himself may initiate the report as a Reporting Officer, provided the Reviewing Officer has been the same for the entire period of report and he has in a position to fill in columns to be filled in by the Reporting Officer. Where a report is thus initiated by the Reviewing Officer, it will have to be submitted by him to his own superior for review if there is a superior officer to him. (Auth: GOi, Dept of Per. & Trg, OM No. 21011/8/85-Estt.(A), dated 23-9-1985)
- It is to be ensured that whatever a level is missing the system is rendered into 2 tier in place of 3 tier and under no circumstances it is converted into multi-tier system. (Auth:- Para 217 of Office Manual Part- I)
- In general when a level is missing the system, the immediate superior officer above the official reported upon shall initiate the APAR and next superior officer shall review and accept the APAR.
- The representation against entries and final grading in APAR would lie to the next superior officer above the accepting officer.
- Group C also includes Supervisor (Accounts). Supervisor (A/cs) may initiate APAR of his subordinate and reviewed by next higher authority.

GIO No. 1 Performance Assessment Reports

Necessity and Maintenance of Performance Assessment Reports

1. Promotion in service is based on the assessment of Annual Performance Assessment Reports (APARs). APAR may be written even in case of an officer appointed on contract basis. In case of Group 'D' staff except those entrusted with sensitive work no PAR need be written.
2. APAR is recorded annually preferable for each financial year.
3. APAR should be written by the immediate superior, the reporting officer and submitted to his own superior, the reviewing officer. The reviewing officer is free to make remarks on points not even mentioned by the reporting officer.
4. Maintenance of APARs is the responsibility of the Head of the Department having direct or ultimate control.
5. Normally there should be only one report for a year. But there is no objection for more than one reporting officer writing separate reports for the same year. But no report should be written unless the reporting officer has at least three months experience on which to base his report. Each APAR should clearly indicate the period for which it is written.
6. If the reporting officer is transferred in the middle of the year he/she will write the PARs of all eligible subordinates for the part period up to the date of transfer and submit them to reviewing officer. If reviewing officer is also transferred in the middle of the year, he shall leave the job of reviewing to the successor, if the successor has three months experience. Otherwise he will review it himself/herself.
7. If the report does not cover an earlier period, the reporting officer should indicate the same on top of report and the reason for the gap.
8. If in any year there is no eligible reporting officer, the reviewing officer can report provided he has been the reviewing officer for the whole year and is in a position to fill all the columns. In that case, the review will be done by the next higher authority.
9. APAR must be recorded within one month of the expiry of the reporting period. Delay should be adversely commented upon. If the officer to be reported upon delays the submission of self-appraisal, this must be adversely commented upon by the reporting officer.
10. Erstwhile Annual Confidential Report (ACR) has been renamed as Annual Performance Assessment Report (APAR) w.e.f. 14.5.2009.10. Reporting/Reviewing officer under suspension shall not write/review the APARs on his subordinates if during major part of writing/reviewing he/she is under suspension as he might not have full opportunity to supervise the work of his subordinates. In other case such reporting/reviewing officer shall report/review within two months of his being placed under suspension or one month of the date on which the report was due whichever is earlier.
11. No officer shall report or review the APAR of any of his relatives. If relative is a subordinate of a reporting or reviewing officer, report/review shall be done by the

next higher authority.

12. A reporting officer can write the APAR of his/her subordinate within one month of his retirement. A reviewing officer cannot, however, review after retirement.
13. Entries in APAR must be based established facts and not on mere suspicion.
14. In filling APAR forms, tick marks and dashes should not be used.

Adverse Entries/Remarks in PARs

1. If integrity is doubtful, column in PAR should be left blank and separate note about the suspicion should be sent with PAR, for further follow up action. The entry will be made after the result of the follow up action. Reporting officer can write "Nothing has been heard against the integrity".
2. Written warnings/displeasure/reprimand should be placed in personal file. If the officer has improved afterwards, they need not be taken to PAR. If the officer has not improved and reporting officer makes an adverse entry on these points, the warnings, etc., should be attached to the concerned APAR.

Communication of APAR

The full APAR including grade and assessment of integrity shall be communicated to the concerned officer after the report is complete in all respects. The section entrusted with maintenance of APARs shall disclose the same to the officer reported upon.

Representation

1. Officer concerned can represent against the entries and final grade within 15 days from the date of receipt of entries in APAR. If no communication is received from the concerned officer, APAR will be treated as final.
2. Competent authority (for considering adverse remarks earlier) shall consider and decide the matter in consultation with reporting and/or reviewing officer within 30 days of receipt of representation.
3. The competent authority should take decision on the employee's representation objectively after taking into account the views of the concerned Reporting/Reviewing Officers if they are still in service.
4. The decision of the competent authority and the final grading shall be communicated to the officer reported upon within 15 days of receipt of the decision by the APAR section.

Self-Appraisal

1. Every officer, except clerical staff and those doing jobs of repetitive nature, should submit a resume of work during the year bringing his/her achievements to the reporting officer, in the space allotted in the form and no additional sheet should be attached for the purpose of self-appraisal.
2. Mere disagreement of the reporting officer with the (self-appraisal', on the ground it has too much self praise is not an adverse remark.

Preparation and Custody of APARs

1. The reporting officer shall report on the pen picture of the officer, indicating his/her comments on the overall qualities of the officer including areas of strengths and

lesser strength and his/her attitude towards the weaker sections. The reviewing authority shall also give his/her remark on the pen picture given by the reporting officer.

2. The reviewing officer shall indicate specifically the differences, if any, with the assessment made by the reporting officer, and the reasons therefor.
3. The reporting and reviewing authorities shall award a numerical grading, on a scale of 1(lowest) to 10 (highest), for the quality of work output, personal attributes and functional competence of the officer. 40% weightage shall be given to assessment of work output, 30% each for assessment of personal attributes and functional competency and a weighted average worked out as the overall grade.
4. The grading 'Outstanding' should be given only when exceptional qualities and performance have been noted,-giving the grounds for the grading.
5. APAR should be kept under the custody of the Cadre Controlling Authority in case of organized services, and by designated authorities in case of others.
6. A history sheet may be added at the beginning of APAR dossier, wherein additional qualifications or experience obtained subsequently may be entered now and then. In case of Group A' officers, a passport size photo may be affixed at top right corner of the history sheet.
7. APAR or copies thereof should not be given to any officer on his/her retirement or relinquishing government service. APAR of deceased persons can be destroyed after two years from the date of death.

Time schedule for preparation of APAR

	Action	Cut off date
1.	Distribution of blank AFAR forms	31st March
2.	Submission of "Self Appraisal"	15th April
3.	Submission of APAR to reviewing officer	30th June
4.	Review and sending to APAR section or accepting authority	31st July
5.	Appraisal by accepting authority, if provided	31st August
6.	Disclosure to the officer concerned: -when there is no accepting authority -when there is accepting authority	1st September 15th September
7.	Receipt of representation	within 15 days of communication
8.	Forwarding of representations to the competent authority -when there is no accepting authority -when there is accepting authority	21st September 6th October
9.	Disposal of representation by competent authority	within one month from receipt of representation
10.	Communication of decision of competent authority on the representation by the APAR cell	15th November
11.	APAR finally taken on record	30th November

Important points to be noted in this regard-

- (1) In case of delays, a written warning can be given by the superior.
- (2) If no self appraisal is received by the stipulated date, reporting officer can write the APAR without self appraisal, recording the failure of the officer reported upon to submit the self appraisal.
- (3) If reporting officer does not initiate APAR by 30th June of the year, he shall forfeit the right to enter any remarks in APAR. On the next working day he will forward all APARs to the reviewing officer. Similarly, if the Reviewing Officer does not enter remarks by 31st August of the year, he/she shall forfeit his right to review. A 'No Report Certificate' shall be placed in the dossier in either case. Action will be taken in such cases of not initiating or reviewing APAR in time.
- (4) The administrative section should keep watch over the movement of APAR, remind the officers well before the cut off date, and bring the lapse on the part of any one to next superior for action.
- (5) If there is a change in the reporting officer, APAR section should get the APAR written within 3 or 5 weeks of the change depending upon the need or otherwise of self appraisal and get same reviewed immediately.

APARs of Employees on Deputation

1. APAR of officers on deputation shall be written and maintained by the parent department.
2. It is not necessary to get APAR of employees deputed to UN and its agencies, however, a remark to this effect may be kept in dossier. In case of those on deputation to World Bank, Asian Development Bank and International Monetary Fund, APARs may be obtained either at the end of the tenure or when a person is considered for promotion, through Department of Economic Affairs, Ministry of Finance.
3. No APAR should be written in case of those deputed to foreign Government (other than Bhutan) and contract assignments under bilateral arrangements and assignments under ITEC, SCAPP etc. A note to this effect may be kept in the dossier.

GIO No.3 Performance. Assessment Report of IDAS Officers

As you all are aware that the forms of the Performance Assessment Reports for IDAS officers have been revised and implemented with effect from the reporting year 2010-11. Some discrepancies were noted in reports which were received in this office duly reported/reviewed by respective authorities. This is with regard to the numerical gradings and distribution of forms. The following clarifications are issued which may be strictly adhered to and brought to the notice of the reporting/reviewing officers for future reference also.

Numerical Gradings

1. Numerical grading is to be assigned to each attribute of the three assessments (i.e., Assessment of work output, Assessment of personal attributes and assessment of functional competence). The grades given should be in whole numbers (1, 2, 3, etc. up to and including 10). No conventional gradings such as OS, VG, Good etc. should be used (para 16 of instructions annexed with each APAR form)

2. The overall grading in each assessment should be the arithmetic mean (average of all elements of assessment). For example the overall grading on work output/personal attributes/functional competence, in PAR, as the case may be should be the sum of gradings of all elements of assessment divided by number of elements in respective assessment.

In simple terms for APARs for officers upto SAG level and below

- Overall grading on work output = arithmetic mean (average) of four elements i.e., sum of the grading of all four elements $\div 4$.
- Overall grading on personal attributes = arithmetic mean (average) of eight elements i.e., sum of the grading of all eight elements $\div 8$.
- Overall grading on functional competence = arithmetic mean (average) of five elements i. e., sum of the grading of all five elements $\div 5$.

For PARs for officers of HAG level and above

- Overall grading on attributes = arithmetic mean (average) of seven elements $\div 7$.
- Overall grading on work output = arithmetic mean (average) of three elements i.e., sum of the grading of all three elements $\div 3$.

3. For officers upto SAG level and below

The overall grading given to the officer is to be the sum total of

- (a) 40% of overall grading of work output on a scale of 10.
- (b) 30% of overall grading of personal attribute on a scale of 10.
- (c) 30% of overall grading of functional competence on a scale of 10.

For HAG and above officer

The overall grading given to the officer is to be the sum total of

- (a) 70% of overall grading of attribute on a scale of 10.
- (b) 30% of overall grading of work output on a scale of 10.

In simple terms

For PARs for officers upto SAG level and below

Overall Grading given to the officer = Overall grading on work output $\times 0.4$ + Overall grading on personal attribute $\times 0.3$ + Overall grading on functional competence $\times 0.3$.

For PARs for officers HAG and above

Overall Grading given to the officer = Overall grading on attribute $\times 0.7$ + Overall grading on work output $\times 0.3$.

Distribution of Forms

4. The APAR forms, it is observed were distributed by some sub offices without adhering to the colour codes/without reading the over page of the forms. For instance in a case it was found that SAG form was issued to an officer who is presently in the grade of NFSG of JAG, and in another case a HAG and above form

was issued to SAG grade officer. The forms should invariably be issued according to the grades of the officers as mentioned below

Colour of the form	Grade of officer for whom intended	Posts/Ranks held by the officers
Cream	HAG & above	PCDA, PIFA, Addl. CGDA, CGDA, SDF. (in dep. Cases) Addl. Secretary & above
Blue	SAG	CDA. IFA, CFA (Fys.), CIA(Fys) (in dep. Cases) Jt. Secy and equivalent.
Pink	NFSG of JAG, JAG, STS,	Addl. CDA, Jt.CDA, DCDA, ACDA, Addl. IFA, Jt. IFA, Sr. Dy. IFA, Dy. IFA, JCA (Fys.), (in dep. Cases) Director/ Dy. Secretary & below

5. Before starting to write the self appraisal/reporting/ reviewing/accepting a report all the officers may kindly read the instructions annexed with each form.
6. In case of doubt this office should invariably be consulted for clarifications.

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CHAPTER V

LEAVE AND ATTENDANCE

LEAVE

(i) OFFICERS

221. The grant of leave to the CGDA requires the sanction of the Ministry of Defence (Finance). For officers in the HAG + Scale, HAG and officers in the Senior Administrative Grade (other than those serving under Principal Controllers of Defence Accounts and equivalent-post), CGDA is the leave sanctioning authority. For SAG officers serving in the Factories organisation and Principal Controller of Defence Accounts Organisation, Principal Controller of Accounts (Factories) and Principal Controller of Defence Accounts are the leave sanctioning authorities.

Powers to grant leave to the IDAS Officers of the rank of Addl CDA/Joint CDA and below including Probationary officers, is vested in the Principal Controller/Controller of Defence Accounts except where substitutes are required.

222. Principal Controllers/Controllers should submit to the CGDA by 30th November each year, a leave programme of themselves for the next calendar year for approval. The leave programme of officers of the Indian Defence Accounts Service in respect of whom the Principal Controllers/Controllers are the leave sanctioning authority, will be submitted to the Principal Controllers/Controllers for approval. After the leave programme has been approved leave may be sanctioned by the leave sanctioning authority on receipt of leave applications, after obtaining the entitlement certificate from the Audit Officer concerned.

Note. In cases where it is not possible to manage the work of a particular time scale officer of the IDAS during his absence on leave, by internal redistribution of work etc. the matter should be referred to the CGDA for additional post of an Accounts Officer/Senior Accounts Officer "in lieu" for the duration of the leave period.

223. Principal Controllers/Controllers should intimate to the CGDA whenever they propose to leave Headquarters on duty. Copies of their Orders issued on the subject showing the date of arrival at and departure from each station will suffice for the purpose. Such office orders should invariably give a reference to the preceding office order notifying the last tour programme of the officer and should reach the CGDA ten days before the date on which the Principal Controller/ Controller proposes to leave his Headquarters. When, however, Principal Controllers/Controllers desire to avail themselves of casual leave either at Headquarters station or at an outstation, or to spend holidays away from their Headquarters station, the previous concurrence of the CGDA should invariably be obtained.

224. Leave addresses of officers of the Indian Defence Accounts Service proceeding on leave other than Casual leave should be intimated to the leave sanctioning authority soon after the officer proceeds on leave.

225. Applications for leave from Accounts Officers/ Senior Accounts Officers after

admissibility of leave has been certified by the Audit Officer concerned, will be dealt with by the Principal Controller/Controller. Officers before proceeding on leave will invariably furnish their leave addresses to the office.

226. The sanction of the CGDA/Government of India as the case may be (Para 221 refers) granting leave to the officers of the Indian Defence Accounts Service will be communicated by the CGDA to the respective Principal Controllers/Controllers. On the authority of such communications, Principal Controllers/Controllers will notify the leave in their Part II Office Orders in the following form "Government of India/Controller General of Defence Accounts, (as the case may be) have/has sanctioned..... days leave from..... to..... to Shri/Smt./ Kumari.....They/ he or she have/has also certified that the officer would have, but for proceeding on leave continued to officiate in the post during the period of leave".

Note : The certificate regarding the continuation of the officiating appointment during leave (viz. 2nd sentence) will be given wherever necessary.

In the case of officers of the Indian Defence Accounts Service, of the rank of Addl. CDA and below, Principal Controllers/Controllers will notify all periods of leave sanctioned by them in their Part II Office Orders. These orders will also contain a certificate that the officer would have, but for proceeding on leave, continued to officiate in the post during the period of leave and that on expiry of leave, they would return to duty to the same station from which they proceeded on leave. Copies of the Part II Office Orders will invariably be endorsed to the CGDA and the Audit Officer.

227. Principal Controllers/Controllers will issue a consolidated Part II Office Order on the 1st of each month, showing the names of Accounts Officers/Senior Accounts Officers who were granted leave (Para 225 refers) during the previous month, and other necessary details. These Part II Office Orders will contain a certificate regarding continuation of officiating appointment during the period of leave and copies thereof will be endorsed to the C.G.D.A. and the Audit Officer.

228. Officers on leave ex-India should ascertain their posting order from the C.G.D.A. in sufficient time to permit of a reply being sent by Mail. Officers who fail to do so will run the risk of bearing the cost of cablegrams when such are necessitated.

In the absence of any fresh posting orders, officers of the Indian Defence Accounts Service on leave in India will, after the expiry of their leave, report for duty in the office from which they proceeded on leave.

(ii) ESTABLISHMENT IN THE MAIN OFFICE

229. The rules in the succeeding paras of this section apply to leave other than casual leave or compensatory leave. As regards casual and compensatory leave, see paras 248 to 254.

All grants of leave other than casual leave will be notified in Part II Office Orders.

230. A Separate leave register on I.A.F (C.D.A.)-192 will be maintained for each section of the office. An individual, if present in the office at the time of applying for leave, will enter the leave applied for in the leave register, which after scrutiny by the A.A.O./S.O.(A) of the section, will be sent to the Administration Section for verification of the title to the leave, of the application by reference to the entries in his/her Service Book. The result of such verification will be recorded in the leave register and the entry initialled by the S.O.(A)/A.A.O. of Administration Section. After verification of the applicant's title to leave, the leave register will be submitted by the Section Officer (A)/ Assistant Accounts Officer with a definite recommendation to the Accounts Officer/Senior Accounts Officer/ACDA-in-charge of the Section. If the individual is not present in the office at the time of applying for leave, he/she will submit an application which will be entered in the leave register. Thereafter the above procedure will be followed.

231. Leave to Assistant Accounts Officers/Section Officers (Accounts)/Senior Auditors/Auditors/Clerks/Stenographers/Typists/ D.E.Os/MTS and all Group 'D' employees will ordinarily be sanctioned by the Controller of Defence Accounts or the Officers to whom he/she has delegated powers for this purpose.

(iii) ESTABLISHMENT OUTSIDE THE MAIN OFFICE

232. In the case of an individual employed on the Local audit staff or in a Pay Accounts Office or a Factory Accounts Office, his leave applications will be submitted through the officer under whom he is working. After, up- gradation of AAO GE offices as AO GE, leave of AO GE will be sanctioned by the concerned PCsDA/CsDA.

233. When forwarding applications for leave, the officer concerned will invariably endorse his recommendation on the application and in the event of the leave being recommended, will state what arrangements he proposes to make to carry on the work of the absentee.

On receipt of the application, the title of the applicant to leave will be verified by the Administration Section, and the leave if admissible, sanctioned by the Principal Controller/ Controller of Defence Accounts or the officers to whom he/she has delegated powers for this purpose.

234. To enable the Administration Section to notify the grant of leave in Part II Office Orders, the officer concerned will intimate to the Principal Controller/Controller the date (forenoon or afternoon) on which the individual actually proceeds on rejoins from leave.

235. When leave other than casual leave is granted to an A.A.O./S.O. (A)/Senior Auditor/Auditor/Clerk who is holding an appointment carrying duty allowance the order granting the leave will state that the individual will cease to draw the duty allowance from the date of his proceeding on leave if it is the intention that he/she should not retain a lien on his/her appointment while on leave.

(iv) LEAVE SUBSTITUTE

- 236.** The sanctioned establishment of Principal Controllers'/ Controllers' Offices includes a leave substitute of 10 percent of the establishment. As far as possible, the establishment of each Section, Pay Accounts Office and a Factory Accounts Office should be fixed so as to include its own leave substitute.
- 237.** The leave substitute of A.A.O./Section Officer (Accounts) Senior Auditors/ Auditors/ Clerks serving on a Local Audit staff or with Units/Formations will be attached to the staff, of the L.A.O.-in-Charge of the area. In the case of certain large formation such as Ordnance Depots, Store Depots, and large M.E.S. Accounts Sections, the leave substitute may be included in the establishment for these formations.
- 238.** The number of Assistant Accounts Officer/Section Officer (Accounts)/Senior Auditors/Auditors/Clerks on leave should ordinarily not exceed the authorised leave substitute from each Section, Local Audit Office, etc., but on the other hand, Principal Controllers/ Controllers should see that the leave substitute is utilised for the purpose of granting leave to the fullest extent possible. If necessary leave reserves may be transferred temporarily to other Sections to meet emergencies i.e. unusual absence due to sickness etc.
- 239.** Leave should not be refused merely on the ground that the leave substitute of a Section, etc., is exhausted. In such cases the matter should be referred to the officer in-charge of the Administration Section who will endeavour to make arrangements for the relief of the applicant from the leave substitute of another section etc.
- 240.** Leave to MTS , to the extent admissible under the rules may be granted at the discretion of the Principal Controller/Controller of Defence Accounts or the officers to whom he/she has delegated powers for the purpose, and the work of the absentee arranged for by readjustment of duties among the other employees. When this is not feasible, a substitute may be employed with the prior concurrence of the C.G.D.A. A substitute in place of a Group `D' employee, not governed by the Central Civil Services (Leave) Rules, 1972 should not be employed, and the work of such absentees should, therefore, as far as possible be carried by re-adjustment of duties.

In Local Audit Offices, or stations where only one Peon, or one Chowkidar or one sweeper is employed, a substitute if considered necessary by a Principal Controller/Controller may be employed in the leave vacancy without the prior sanction of the **C.G.D.A.**

(v) LEAVE ROSTERS

- 241.** Each Section of a Principal Controller's/Controller's Office will maintain a leave roster showing the names of all Assistant Accounts Officers/Section Officers (Accounts) Senior Auditors/ Auditors and Clerks in the Section and the dates of their last return from leave. The strength of the leave substitute allotted to the Section and the number of men actually on leave will also be shown. Similar rosters will also be

maintained by LAOS/RAOs and subordinate offices having a leave reserve attached to them. The leave roster for MTS will be maintained by the Accounts Officer/Senior Accounts Officer/ACDA in-Charge of Record Section/AN Section as the case may be.

242. A statement showing the number of Assistant Accounts Officers/Section Officer (Accounts)/Senior Auditors/ Auditors/ Clerks/MTS on leave (other than casual leave) during a month will be prepared by the Administration Section in the first week of the following month and submitted to the Principal Controller/ Controller for his information.

(vi) CASUAL LEAVE

243. Subject to the restrictions laid down in FR. 85, the grant of Casual leave will normally be restricted to members of the Department to a maximum period of 8 days in a year subject to a limit of 5 days at any one time.

The leave may be pre-fixed or suffixed to recognised holidays with the permission of the officer sanctioning the leave, but public holidays and weekly offs falling within a period of casual leave will not be counted as part of the Casual leave. It cannot, however, be combined with the joining time availed of by an individual on transfer.

A member of the Department may, on application be granted half-a day's casual leave on account of urgent private work etc., which may be availed of by him either for the forenoon or the afternoon session, that is, up to and inclusive of lunch interval or commencing with the lunch interval as the case may be, and debited to his/her casual leave account.

Note 1. As a general rule Casual leave cannot be combined with regular leave, but as an exception to this rule, an individual, who is granted half-a-days' casual leave for the afternoon session under the above para may be permitted to combine half a day's casual leave with regular leave if his/her absence on the next working day is due to sickness or other compelling grounds.

Note 2. The limit of granting not more than 5 days casual leave at any one time referred to above constitutes the normal limit which may, however, be waived in very exceptional cases at the discretion of the Head of the Office.

Note 3. Leave to employee summoned to attend Courts of Justice as witnesses or Jurors will not be taken into account in calculating the period of casual leave admissible.

Note 4. Casual leave granted under Article 309 of the C.5.R. is also not taken into account in arriving at the maximum amount of leave admissible.

Note 5. In regard to persons who join Government service in the middle of a calendar year the authority competent to grant such leave will have the discretion to grant either the full period of 8 days or only a proportion thereof, after taking into account all the circumstances of the case.

Note 6. 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 in combination with both special casual leave and regular leave.

244. Subject to the above rules, the extent to which casual leave may be sanctioned by Gazetted Officers and Officer Commanding Units and formations including M.E.S. formations, to which members of the Department are attached, is left to the discretion of Principal Controllers/Controllers.

All grants of casual leave will be entered in the leave register and sanctioned by the officer empowered to sanction the leave.

245. The amount of Casual leave already taken during a calendar year, in the case of men transferred from one office to another, should invariably be intimated to the latter office and will be brought on the leave register of that office.

(vii) SPECIAL CASUAL LEAVE

246. The power to grant special casual leave is vested in the Head of Department. Principal Controllers/Controllers of Defence Accounts are competent to grant special casual leave to the D.A.D. personnel serving in their respective organisation.

Note 1. The occasions for which special casual leave can be granted on (1) Sports events (2) Cultural Activities (3) Mountaineering Expeditions (4) Trekking Expeditions (5) For Family Planning (6) Appearing before Medical Re-Survey Boards and to go to Artificial Limb Centres for treatment, etc. (For Ex-servicemen) (7) For Union/Association Activities (8) Interview/Medical Examination to join Indian Naval Reserve (9) Transit Time to join training in Territorial Army etc. (10) To attend Competitive Examinations (11) to appear at the proficiency test conducted by the Subordinate Service. Commission for grant of advance increments to stenographers (ordinary grade) (12) For looking after work of co-operative societies formed exclusively with the Central Government employees (13) Natural calamities, bandh etc. (14) Bundh, curfew, failure of transport, etc. (15) For participating in activities of Kendriya Sachivalaya Hindi Parishad (16) During Elections (a) General Elections to Lok Sabha/State Assembly. (b) Bye-elections to Lok Sabha/State Assemblies, (c) Panchayat/Corporation/Municipalities or other local bodies, (d) Biennial elections to State Legislative Councils from Graduates/Teachers Constituencies (17) Special Casual Leave enhanced to 7 days to employees associated with the activities of St. John Ambulance Brigade (18) Training and duty as members of officially sponsored auxiliary Police organizations, such as Home Guards, National Volunteer Corps, etc. (19) Periods spent in camp by Government servants to join the Urban Units of Territorial Army, not exceeding 14 days, which can be combined with regular leave, where necessary (20) Interview/medical examination at the time of actual recruitment, commissioning in the Urban Unit of the Territorial Army (to the extent not covered by ordinary casual leave due) (21) Training with P & T Units of Territorial Army (22) Attending coaching or training camps under the Rajkumari Amrit Kaur

Coaching Scheme or similar All-India Coaching or Training Scheme provided the Government servants are selected or sponsored by a National Sports Federation/Association recognized by All-India Council of Sports and approved by the Ministry of Education (23) Participants in Republic Day Parades and rehearsals connected therewith as members of the St. John Ambulance Brigade. (24) Donating blood to recognized Blood Banks on working day (for that day only) (25) For giving running commentaries over the All-India Radio/ Doordarshan in National/International meets to officials selected or sponsored by the National Sports Federation/Association recognized by the All India Council of Sports and approved by the Ministry of Education (26) Central Government servants who having joined Lok Sahayak Sena have won certificate of merit and are required to participate in the Republic Day Parade (for the period of stay not exceeding 14 days plus minimum period required for journey from headquarters to Delhi and back) (27) Attending courts of law as jurors or assessors with the permission of Heads of Departments (28) Government servants who are members of the Indian Institute of Public Administration. and who are residing outside Delhi for attending authorized meeting of the Institute for a period not exceeding 6 working days in a calendar year plus journey time and Government orders issued from time to time.

Note 2. Special Casual leave for the absence of individuals on account of disturbed conditions and suspensions of public transport system due to natural calamities etc., should be reported to the Ministry of Home Affairs for decision.

Special Casual Leave in cases of absence due to strikes/hartals/bandhs/for reasons beyond the control of the individuals will be granted only with the concurrence of the Ministry of Defence (Finance).

(viii) COMPENSATORY LEAVE

247. Applications for Compensatory Leave will be entertained only when a member of the establishment has been required, under the orders of the officer in-Charge of the Section, to attend office on a Sunday, Saturday, or on a day notified as a Gazetted holiday under the Negotiable Instruments Act for work of a special or urgent nature provided further that the individual concerned is not paid any over time allowance under the orders of the competent authority (See Para 151). Applications from those who attend the office, either of their own accord or under orders to clear off arrears pertaining to their legitimate work, will not be considered.

Note. Compensatory Leave may also be granted to an individual who is required to work on a public holiday if desired by him in lieu of over time pay.

248. Compensatory Leave will, however, not be given so as to cause evasion of rules regarding:-

- (i) Date of reckoning allowance;
- (ii) Charge of office;
- (iii) Return of duty;

or so as to extend the term of earned leave or other leave beyond the time admissible by

rule.

Note 1. Compensatory Leave should as a rule, be allowed within a month of its becoming due. In exceptional circumstances this condition may be relaxed with the approval of the head of the department where a sizeable number of employees has to be put on work during holidays and it is difficult to grant compensatory leave within one month, provided that not more than two days compensatory leave is allowed to be availed of at a time.

Note 2. Compensatory leave may be prefixed or suffixed to regular leave or casual leave subject to the conditions laid in SR 209.

249. A register will be maintained by the Assistant Accounts Officer/Section Officer (Accounts) of each section to record the attendance of Senior Auditors/Auditors/clerks on such holidays in respect of which compensatory leave is earned.

(ix) GENERAL

250. Leave cannot be claimed as a right and will not be granted unless arrangements can be made for the work of the applicant during his/her absence.

251. Every member of the establishment who applies for leave will ascertain before absenting himself that the leave has been sanctioned, and on no account should he proceed on leave in anticipation of sanction. Members already on leave and desirous of obtaining an extension must submit their applications in sufficient time for them to be considered and the result communicated before the expiry of the original leave, so as to permit their joining by the due date if the application is refused. Failure to comply with these instructions will render a member liable to be treated as absent without leave.

252. There is no objection to an officer or other member of the office establishment leaving the station after office hours, provided that it does not entail absence from office on the next succeeding working day. On no account should an officer or other member of the establishment, without obtaining prior permission in writing (in the case of an officer from the Principal Controller/Controller or an officer acting for him/her and in the case of Assistant Accounts Officer/ Section Officer (Accounts)/Senior Auditor/Auditor/Clerk/ MTS from the officer under whom he is directly serving), proceed to an outstation when there is a probability or likelihood that by so doing he/she will be unable to return to duty at the time, the office opens on the next working day.

253. An individual who has been granted leave should await proper relief and make over charge of his appointment to the individual detailed to relieve him. This will also apply to an application for leave supported by a Medical Certificate unless such a certificate definitely states that the individual concerned should be immediately relieved of his duties in which case he will be relieved if possible, on the same day.

254. Whenever a member of the office is prevented by sickness or other unforeseen reason from attending office, he should invariably address the Principal Controller/Controller by letter or by post-card the same day explaining the cause of absence. Any member absent through sickness for more than 2 days will be required to furnish a medical certificate from Authorised Medical Attendant/Registered Medical Practitioner.

255. The procedure laid down in the Annexure to this Chapter should be followed in the matter of grant of leave etc. on account of illness to the Gazetted and non-Gazetted personnel of the Department.

Note. The Possession of a certificate as described in the Annexure to this chapter does not in itself confer upon the Government servant concerned any right to leave.

256. No member of the establishment who has been granted leave on medical certificate will be allowed to return to duty unless medical certificate of fitness from the Authorised Medical Attendant/Registered Medical Practitioner in the prescribed form is produced.

257. If a case of sickness of an infectious nature occurs in the family or household of any member of the establishment, he should report the matter to the Medical or Public Health Officer of the station, or the place nearest to the station, and at the same time inform the office, in writing, of the fact of his having done so. In such cases he will be guided by the advice of the Medical Officer as to whether or not he should attend office.

258. Permission to leave the station at which serving is not required in the case of officers or members of the establishment granted leave other than casual leave. All officers and others who intend to leave the station on being granted leave will, however, notify their leave address to the Administration Section or, in the case of those serving at outstations to the officer under whom serving. They will also communicate immediately any change in address which may occur while on leave. Applications for casual or compensatory leave, should state whether it is the intention of the applicant to leave the station or not; and in the former case, the address on leave should be given.

ATTENDANCE

(i) HOURS OF ATTENDANCE

259. The normal hours of attendance at office are from 9.00 AM to 5.30 PM or 9.30 AM to 6 PM on all working days (excluding Saturdays) with an interval from 1.00 PM to 1.30 or 1.30 PM to 2.00 PM for tiffin and relaxation. The office will remain closed on all Saturdays. Principal Controllers/Controllers may at their discretion authorise an earlier opening hour/and or adjustment of tiffin hours as a local arrangement but in no case will the total working hours be reduced below 40 hours on an average in a

week. The changes in office hours should, however, be reported to the CGDA subject to the above condition, the hours of attendance of Assistant Accounts Officers/Section Officers (Accounts)/Senior Auditors/Auditors and clerks attached to units and formations (including MES formations) may also be fixed by Pr.Controllers/Controller to conform to the working hours followed by the Units/Formations concerned (5 day week or 6 day week as the case may be) provided they put in uniformly on an average 40 hours a week irrespective of the number of working hours fixed for the unit/formation concerned. In case the offices follow six day week the second Saturday will be observed as closed holiday.

260. Unless half a day's casual leave has been sanctioned in advance for the forenoon session every member of the establishment is expected to be not merely in office but at work in his/her seat at the commencement of the office hours, viz., 9.00 A.M./9.30 A.M.

(ii) ATTENDANCE REGISTER

261. An attendance register will be maintained on form S-37 in each Section, LAO'S office, A.L.A.O. Groups etc. The following procedure should be followed in marking the attendance in the register.

(a) At 9-00 A.M./9-30 A.M. (or other official hours of opening the office), the attendance register will be marked as under:-

- Initial - for those present.
- "CL/EL" - for those granted casual leave, earned leave etc.
- "RH" - for those permitted to avail themselves of restricted holiday.
- "HL" - for those granted half a day's casual leave for the forenoon session
- "CCL/PL" - for those granted child care leave/Paternity Leave
- "L" - (in red ink) for others not present.

(b) The attendance register will be initialed by the A.A.O./S.O. (A) of the Section and submitted immediately to the Accounts Officer/Senior Accounts Officer/ACDA in-Charge Section by 9.05 A.M./9.35 A.M. (i.e., within five minutes of the official hour of opening the office).

(c) At 10-00 A.M./10-30 A.M. (i.e. one hour after the official hour of opening the office) in respect of persons marked "L", who have not arrived till then, the symbol "A", (in red ink) will be added after "L".

(d) All persons attending office late will report to the Assistant Accounts Officer/Section Officer (A) immediately on arrival and have their time of arrival noted in the attendance register. They must also submit an application stating the reasons for late attendance.

(e) A person who has been granted half a day's casual leave for the forenoon session

should also report to the A.A.O./S.O. (A) of the Section immediately, on arrival.

When he/she fails to arrive in office and to report by the hour of conclusion of lunch interval he/she should be asked to take casual leave for the whole day.

262. Should a Assistant Accounts Officer/Section Officer (Accounts)/Senior Auditor/Auditor/Clerk/MTS. have attended office some time before the official opening time, and at the time of the opening of the office be away on official business to another Section he should, in order to avoid any dispute arising in the matter of attendance, leave a note initialled and dated on the table of the general clerk of his Section indicating that he is attending to official business (to be briefly stated) in Section. Such an individual should, on the strength of the Note be marked as having attended office in time, actual attendance being verified when the individual returns to the Section.

263. At the close of a month, a statement of late attendance will be prepared by the Assistant Accounts Officer/Section Officer (Accounts) of the Section on Form LAY (CDA)-635 (Revised), and submitted to the Accounts Officer/Senior Accounts Officer/ACDA in-Charge of the Section by the 4th of the month following that to which it relates, for orders, duly supported by the applications from the individual concerned.

264. Late attendance upto an hour at a time and on not more than two occasions in a month may be condoned by the Group Officers of the Sections at their discretion in exceptional cases after satisfying themselves that it was for genuine and unavoidable reasons. For each late attendance not so condoned, half-a-day's Casual Leave Will be debited to the Casual Leave account of the individual. In case where a government servant wishes to leave early, however, it will be necessary for him to obtain half-a-day's casual leave (in the afternoon) and he should not be allowed to leave the office early with permission.

If forfeiture of half a day's casual leave for each occasion of late attendance not condoned does not ensure punctual attendance, suitable disciplinary action may be taken in addition.

265. Regularity and punctuality in attendance are deemed so important that they should be taken into consideration in framing APAR and determining fitness for increments of Salary, also in granting leave etc., Group Officers/Senior Accounts Officers/Accounts Officers/ACDA in-Charge Section should frequently go round their sections to ensure that their subordinate staff attend office in time and observe the prescribed hours of lunch interval. Surprise checks may also be carried out by the PCs DA/Cs DA/Joint CDA. In case of persistent late coming or staying away outside lunch hours, disciplinary action maybe taken against the individual concerned.

(iii) HOLIDAYS

266. The total number of holidays to be observed in all Defence Accounts Offices, wherever they are situated will be 17 in a year. Of these 17 holidays, 3 national events and 11 festivals are observed compulsorily as fixed holidays throughout India.

National Holidays:

1. Republic Day, 2. Independence Day, 3. Mahatama Gandhi's Birthday

Festival Holidays:

1. Buddha Purnima, 2. Christmas Day, 3. Dussehra (Vijay Dasami), 4. Diwali, 5. Good Friday, 6. Guru Nanak's Birthday, 7. Idu'l Fitr, 8. Idu'1 Juha (Bakrid), 9. Mahavir Jayanti, 10. Muharram, 11. Prophet Mohammad's Birthday (Id-e-Milad).

The remaining 3 holidays out of 17 other than 11 compulsory holidays in respect of offices outside Delhi may be determined every year in advance by the Central Government Welfare Co-ordination Committee A list of holidays so drawn up as well as a list of 'Restricted Holidays' should be notified in Part II Office Order (See Para 268). A copy of the Part 11 Office Order should be forwarded to CGDA.

267. The Defence Accounts Offices located at Delhi/ New Delhi will, however, observe the 14 compulsory holidays as stated at para 266 ibid and the remaining 3 holidays as determined by the Department of Personnel and Administrative Reforms every year.

(iv) RESTRICTED HOLIDAYS

268. In addition to the 17 closed holidays each employee may also be permitted to avail himself/herself of any two holidays, chosen by him/her out of the list of restricted holidays drawn up and notified every year, along with the list of closed holidays.

Note 1. The office is not entirely closed for Government transactions on the restricted holidays, some staff by rotation should be allowed a day off so that normal working of the office does not suffer on that particular restricted holiday.

Note 2. Restricted holidays are akin to other closed holidays, and therefore can be prefixed or suffixed to regular leave or casual leave.

(v) GENERAL

269. The Heads of Central Government offices will close their offices on account of death of the President or Prime Minister in harness, no holidays should be declared on the demise of any other leader or dignitary vide instructions laid down in Ministry of Home Affairs O.M. No. 3/2/97-Public, dated 21-11-1997. Unforeseen holidays due to such closures will not count against the number of holidays fixed.

270. The Central Government offices located in the area/Constituency in which General Elections of Lok Sabha or to a State Assembly and Bye-Elections to Lok Sabha are held on the days other than Sunday or a closed holiday will be closed on those days if the State Government concerned have declared a local holiday for the purpose. The procedure to be followed on such occasions has been laid down in Ministry of Home Affairs O.M. No. 27/30/63-Pub-I dated 18-1-1964.

Note. Government servants who reside at a place where the date of polling is different from that at the place where their office is situated, may be granted special casual leave on the date of polling at the place of residence where they have to exercise their franchise, if the same is not a public or closed holiday.

271. Whenever the office is closed for more than two successive days, Accounts Officers/Senior Accounts Officers/ACDA in-Charge of Sections should make arrangements for the disposal of urgent work and for the attendance of members of the establishment, when necessary in connection with arrears of work.

272. The staff should apply themselves diligently to their work so that they are able to complete the quota of work allotted to them within the normal working hours. If any particular item of work requires their attendance either before or after office hours or on Gazetted or other holidays, they can be called upon to put in extra hours without claim to any additional remuneration.

Normally attendance of the holidays or outside office hours should not be ordered without the sanction of the Principal Controller/Controller, who will obtain the orders of the C.G.D.A., if the working of extra hours is likely to be prolonged for indefinite periods.

273 to 275 Blank

ANNEXURE (Referred to in Para 255)

The procedure laid down below should be followed in the matter of grant of leave etc. on account of illness to the Gazetted and Non-Gazetted personnel of the Defence Accounts Department

For Grant of Casual Leave on Account of sickness	Casual leave on account of sickness upto 2 days can be granted without a medical certificate. Casual Leave exceeding two days on medical grounds is to be supported by a Medical Certificate issued by Authorised Medical Attendants (or doctors employed under the C.G.H.S.)/Registered Medical Practitioners Applications for leave should be supported by the Medical Certificate issued by A.M.A. (or doctors employed under the CGHS)/Registered Medical Practitioners. The authority competent to grant leave may, at its discretion, secure a second medical opinion, by referring the case to the Civil Surgeon/Staff Surgeon/Medical Board to have the applicant medically examined.
For grant of Earned Leave/ HPL/EOL or Commuted Leave on Medical Certificate	The authority competent to grant leave may, in its discretion except in case of commuted leave waive the production of a Medical Certificate in case of an application for leave for a period not exceeding 3 days at a time. Such leave shall not, however, be treated as leave on Medical Certificate and shall be debited against leave other than on Medical grounds
Gazetted Officers	
For grant of Earned Leave/HPL/Commuted Leave on Medical Grounds	A Gazetted Government servant can be granted leave on medical certificate for any period on the basis of a certificate from an Authorised Medical Attendant. Where, however, the authority competent to grant leave is not satisfied about the genuineness of a particular case, it shall be open to such authority to secure a second medical opinion by referring the case to a Government Medical Officer not below the rank of Civil Surgeon or Staff Surgeon.
	The authority competent to grant leave may at its discretion, waive the production of a Medical Certificate in case of an application for leave from a Gazetted Officer for a period not exceeding 3 days at a time. Such leave shall not, however, be treated as leave on Medical Certificate and shall be debited against leave other than on medical grounds.
Both Gazetted and Non-Gazetted Officers	
For permanent incapacity for field service. For permanent incapacity for further service	In view of the field service liability of the personnel of the Defence Accounts Department, the procedure laid down in Article 442(d) C.S.R. will be followed. An individual declared unfit for further service by Civil Medical authorities, will be invalidated out of service only by a Military Medical Board, vide Para 418 Regulations for the Medical Services for the Armed Forces (1987 Edition)

Note : *The provision of para 1 above will be applicable to those Government Servants both Gazetted and Non-Gazetted who were in service as on 1-7-1976 and had opted to be governed by the provision of Civil Services Regulations on or before 30-9-1,976, in terms of Government of India, Ministry of Finance, Deptt. of Expenditure (Defence Division) letter No. 17030/Accts/AN(PC) dated 15-6-1976".*

For those Government servants both Gazetted and Non-Gazetted (who were in service as on 1-7-1976 but did not opt to be governed by the provisions of Civil Services Regulations.

A Government Servant applying for an invalid pension shall submit a medical certificate of incapacity from the following medical authority, namely

(a) A Medical Board in the case of Gazetted Government and a Non-Gazetted Government servant whose pay, as defined in Rule 9(21) of the "Fundamental Rules" exceeds two thousand and two hundred rupees per mensem.

(b) Civil Surgeon or a District Medical Officer or Medical Officer of equivalent status in other cases.

Note 1. No medical certificate of incapacity for service may be granted unless the applicant produces a letter to show that the Head of his/her office or Department is aware of the intention of the applicant to appear before the medical authority. The medical authority shall also be supplied by the Head of the Office or Department in which the applicant is employed with a statement of what appears from official records to be the age of the applicant. If a service book is being maintained for the applicant, the age recorded therein should be reported.

Note 2. A lady doctor shall be included as a member of the Medical Board when a women candidate is to be examined.

GIO No. 1 Grant of Leave on Medical Certificate to Gazetted and

Non-Gazetted Employees

The current provisions are given in the following points

- (1) An employee (gazetted or non-gazetted) **who is a CGHS beneficiary** and is living in an area covered by the CGHS at the time of illness, shall be required to produce the Medical/ Fitness Certificate, in the prescribed form from a CGHS doctor.
- (2) An employee (gazetted or non-gazetted) who is a CGHS card holder but **at the time of illness is not living in an area covered by CGHS**, (i.e. proceeds outside the headquarters on duty, leave etc.) will have to produce the Medical/Fitness Certificate from his AMA. However, in the case of such a non-gazetted employee,

production of the Medical/Fitness Certificate from an RMP may be allowed by the leave sanctioning authority if there is no AMA available within a radius of 8 kms. of his/her residence or place of temporary stay outside the Headquarters.

- (3) In the case of hospitalization/indoor specialized treatment permitted in a private hospital recognised under the CGHS/Medical Attendance Rules, an employee (gazetted or non-gazetted, whether a CGHS beneficiary or not) may produce the requisite Medical/Fitness Certificate from the authorized doctor in such a hospital in case his hospitalization/indoor treatment is on account of the particular kind of disease (e.g., heart, cancer, etc.) for the treatment of which the concerned hospital has been recognised by the Ministry of Health & Family Welfare.
- (4) In cases where a non-gazetted employee finds it difficult to obtain medical certificate/fitness certificate from C.G.H.S./ A.M.A., the, leave sanctioning authority may consider grant of leave on the basis of the medical/fitness certificate from Registered Medical Practitioner taking into account the circumstances of the specific case.
- (5) The authority competent to grant leave may, in its discretion, waive the production of a medical certificate in case of an application for leave for a period **not exceeding three days at a time**. Such leave shall not, however, be treated as leave on M.C. and shall be debited against leave other than leave on medical grounds.

GIO No. 2 Commuted Leave

Commuted leave not exceeding half the amount of half pay leave due can be taken on medical certificate.

Commuted leave can be taken without medical certificate

- (a) up to a maximum of 90 days in the entire service if utilized for an approved course of study certified to be in public interest.
- (b) up to a maximum of 60 days by a female Government servant if it is in continuation of maternity leave.
- (c) up to a maximum of 60 days by a female Government servant with less than two living children if she adopts a child less than one year old.

Conditions Regarding Commuted Leave :

1. If commuted leave is taken, twice the number of days availed should be debited in the half pay leave account.
2. Commuted leave can be granted only when the leave sanctioning authority is satisfied that there is a reasonable prospect of the Government servant returning to duty on its expiry. Hence it cannot be granted as leave preparatory to retirement.
3. Commuted leave may be granted at the request of the Government servant even when earned leave is available.
4. Where a Government servant granted commuted leave quits service voluntarily without returning to duty, the commuted leave shall be treated as half pay leave and

the excess leave salary recovered. If the retirement is by reason of ill-health incapacitating him for further service or in the event of death, recovery should not be made.

GIO No. 3 Leave Not Due (LND)

It may be granted to permanent Government servant with no half pay leave at credit. Temporary officials with minimum of one year's service and suffering from TB, Leprosy, Cancer or Mental illness may also be granted LND if the post from which the official proceeds on leave is likely to last till his return.

LND is granted on medical certificate if the leave sanctioning authority is satisfied that there is a reasonable prospect of the Government servant returning to duty on its expiry. However in the following circumstances, it may be granted without medical certificate

- (a) in continuation of maternity leave.
- (b) to a female Government servant with less than two living children on adoption of a child less than a year old.

Conditions Regarding LND :

- (1) LND during the entire service is limited to a maximum of 360 days.
- (2) The amount of leave should be limited to the half pay leave that the Government servant is likely to earn subsequently.
- (3) It cannot be granted in the case of 'Leave Preparatory to Retirement'.
- (4) LND will be debited against the half pay leave that the Government servant earns subsequently.
- (5) Where a Government servant, who having availed himself of Leave Not Due, returns to duty but resigns or retires from service before he has earned such leave, he shall be liable to refund the leave salary to the extent the leave has not been earned subsequently.
- (6) When a Government servant granted leave not due resigns from service or is permitted to retire voluntarily without returning to duty, the leave not due should be cancelled. The resignation or retirement will take effect from the date on which such leave had commenced and the leave salary should be recovered.
- (7) In cases of (5) and (6) above, leave salary will not be recovered if the retirement is due to ill-health, incapacitating the Government servant for further service or in the event of death or is retired prematurely under FR 56 (j) or FR 56 (1) or Rule 48 (1) (b), CCS (Pension) Rules.

GIO No. 4 Extraordinary Leave (EOL)

EOL is granted to a Government employee (a) when no other leave is admissible; (b) when other leave is admissible, but the Government servant applies in writing for EOL.

Note : EOL cannot be availed concurrently during the notice period, when going on voluntary retirement.

Limits on EOL :

1. No leave of any kind can be granted to a Government employee for a continuous period exceeding five years. Subject to this limitation, any amount of EOL may be sanctioned to a permanent Government employee.
2. For temporary officials, the limit on any one occasion is
 - (a) All Officials : Up to 3 months with or without medical certificate.
 - (b) Officials with a minimum of one year continuous service (i) Up to 6 months with medical certificate for common ailments. (ii) Up to 18 months with medical certificate for cancer, mental illness, pulmonary tuberculosis or pleurisy of tubercular origin, tuberculosis of any part of the body and leprosy.
 - (c) Officials with three or more years' continuous service : Up to 24 months, where the leave is required for the purpose of prosecuting studies certified to be in public interest.
 - (d) Officials belonging to Scheduled Castes/Scheduled Tribes Heads of Departments may grant leave exceeding three months for attending the pre-examination training course at the centres notified by the Government from time to time.
3. Two spells of extraordinary leave, intervened by any other kind of leave, should be treated as one continuous spell for the purpose of applying the maximum limit.
4. EOL may also be granted to regularize periods of absence without leave retrospectively.

GIO No. 5 Maternity Leave

This leave is admissible to married/unmarried female employees during

- (a) Pregnancy : 180 days. Admissible only to employees with less than two surviving children.
- (b) Miscarriage/abortion (induced or otherwise) : Total of 45 days in the entire service excluding any such leave taken prior to 16-6-1994. Admissible irrespective of number of surviving children. Application should be supported by a certificate from a Registered Medical Practitioner for NGOs and from AMA for GOs.

Conditions Regarding Maternity Leave :

1. The leave is granted on full pay.
2. It is not debited to the leave account.
3. Any leave (including commuted leave up to 60 days and leave not due) may be taken without medical certificate up to two years in continuation.
4. This leave counts as service for increments and pension.
5. It may be combined with leave of any other kind.
6. In the case of officials to whom the provisions of Employees' State Insurance Act

apply, the leave salary will be reduced by the benefit admissible under the Act for the corresponding period.

7. The leave is not admissible for 'threatened abortion' but it is admissible for induced abortion.

GIO No. 6 Paternity Leave

Male Government employees (including apprentices) with less than two surviving children are eligible for this leave.

Duration of Leave :

15 days during wife's" confinement, i.e., up to 15 days before, or up to six months from the date of delivery of the child and on valid adoption of a child below the age of one year.

Leave Salary :

It is equal to last pay drawn.

It is not to be debited to the leave account. It may be combined with any other kind of leave except casual leave. It is not to be refused normally.

Note : This leave is to be applied up to fifteen days before or up to six months from date of delivery or from the date of valid adoption. If the leave is not availed of within this period, it should be treated as lapsed.

GIO No. 7 Leave to female Government employee on adoption of child

This leave is granted to a female employee, with fewer than two surviving children, on valid adoption of a child below the age of one year, for a period of 180 days immediately after the date of valid adoption.

Conditions regarding the leave

- (1) It can be combined with leave of any other kind. (2) This leave is not debited against the leave account.
- (3) Leave salary is equal to the pay drawn immediately before proceeding on leave.
- (4) It is not admissible to the female employee already having two surviving children at the time of adoption.
- (5) In continuation of Child Adoption Leave, leave of the kind due and admissible (including leave not due and commuted leave not exceeding 60 days without production of Medical Certificate) for a period up to one year reduced by the age of the adopted child on the date of legal adoption without taking into account the period of Child Adoption Leave.

GIO No. 8 Child Care Leave

Women employees having minor children may be granted Child Care Leave by an authority competent to grant leave for a maximum period of 730 days during their entire service for taking care of up to two children, whether for rearing or to look after any of their needs like examination, sickness, etc. Child Care Leave shall not be

admissible if the child is eighteen years of age or older. During the period of such leave, the women employees shall be paid leave salary equal to the pay drawn immediately before proceeding on leave. It may be availed of in more than one spell. Child Care Leave shall not be debited against the leave account. Child Care Leave may also be allowed for the third year as leave not due and commuted leave up to 60 days (without production of medical certificate). It may be combined with leave of the kind due and admissible.

Conditions regarding the Leave

1. In respect of disable/mentally challenged children, it is permitted up to the age of 22 years subject to conditions and submission of certificates.
2. It may not be granted for less than 15 days.
3. LTC cannot be availed during Child Care Leave.
4. It should not be sanctioned during probation period except in cases of certain extreme situations and a minimal leave should be sanctioned.
5. It may not be granted in more than 3 spells in a Calendar Year.
6. Intervening holidays will count as Child Care Leave as in the case of Earned Leave.
7. It requires prior sanction.

CHAPTER VI

CONDUCT AND DISCIPLINE

(i) GENERAL

- 276.** For purposes of conduct and discipline, the members of the Department are governed by the Central Civil Services (Conduct) Rules, 1964, Central Civil Services (Classification, Control and Appeal) Rules 1965 and other orders and instructions issued from time to time. Violation/disregard of these rules/orders will render them liable for disciplinary action.
- 277.** No member of the establishment below the rank of a Gazetted Officer is to receive any strangers in the rooms in which the business of the office is carried on, nor he is permitted to give any official information to any one calling on a Gazetted Officer during the latter's absence from his room. In the case, however, of outstation offices of a Principal Controller/Controller of Defence Accounts, the senior member present may receive bonafide persons calling on official business during the absence of the Gazetted Officer-in-charge of the office. Contractors/members of the public who visit the office in connection with the payment of their bills, complaints etc., are not allowed to see any member of the department except the "Officer-in-Charge, Complaints Cell" appointed for each Principal Controller's/ Controller's office for dealing with public grievances.
- 278.** Access to official records is permitted to none but those entrusted with the duties of the office, and they are not to be made public nor communicated to the press (See Paras 306 and 307).
- 279.** No Government Servant shall, except in accordance with any general or special order or the Government or in the performance in good faith of the duties assigned to him, communicate directly or indirectly, any official document or any part thereof or information to any Government servant or any other person to whom he is not authorised to communicate such documents or information.
- Explanation:** Quotation by a Government servant (in his representation to the Head of the office or Head of the Department or President) of or from any letter, circular or office memorandum or from the Notes or any file, to which he is not authorised to have access or which he is not authorised to keep in his personal custody or for personal purpose, shall amount to unauthorised communication of the information within the meaning of this para.
- 280.** No official documents/papers or publications may be taken out of the office without the written permission of the Accounts Officer/Senior Accounts Officer/A.C.D.A. in-charge Section.
- 281.** Except with the permission of Principal Controller/ Controller, members of the establishment are prohibited from applying for employment elsewhere, nor are they permitted to have any other occupation which may divert their attention from their

official duties. Ordinarily there cannot, however, be any objection to the pursuit of knowledge by Government servants in their leisure hours by joining educational institutions or courses of studies for University Degrees, subject to the condition that such pursuit does not in any way detract from their efficiency. Prior permission in this regard may be sought for and granted by the P.Cs.D.A./Cs.D.A. to the staff serving under them. A condition will be attached to the above permission that the same is liable to be withdrawn at any moment without assigning any reason. No such permission, need, however, be insisted upon in the case of employees of the D.A.D. who wish to avail themselves of the facility of undertaking studies in Cost and Works Accounting as members of the institution of Cost and Works Accounts with a view to appearing for the examination of the institution. The P.Cs.D.A./CsDA. are, however, competent to order the individual concerned to withdraw from his study without assigning any reason. Engagement in any trade or business by a member of the department and his family members or the undertaking by him of any other employment and acceptance by him of any fee for any work done for any public body or any private person are governed by the relevant provisions of the Conduct Rules.

Explanation: Canvassing by a member of the department in support of the business or insurance agency, commission agency etc., owned or managed by his wife or any other member of his family shall be deemed to be a breach of the conduct rules where such an action on his part has not the requisite sanction.

- 282.** The receipt or acceptance of an offer of or an attempt to obtain, any consideration beyond the sanctioned entitlement by an employee of the Department is an offence punishable under law.
- 283.** All members of the establishment should perform their allotted work with accuracy and neatness and official hours must be devoted to regular diligent and punctual discharge of duties connected with the office.
- 284.** All members of the establishment shall be available for any duties that may be assigned to them without any claim to an allowance.
- 285.** It should be the endeavour of every member of the establishment to qualify himself for promotion, and to strive to attain by every possible attention. on his part the knowledge of the rules and regulations.
- 286.** Members of the establishment are warned against the practice of making known their grievances by means of anonymous or pseudonymous letters. No attention will be paid to any such Communication.
- 287.** Members of the establishment are prohibited from seeking interviews with officers at their residence. They are also prohibited from seeking interviews with officers either in or out of office when the object of such interviews is to secure their own advancement in office or to benefit their relatives or friends. No member of the establishment shall bring or attempt to bring any political or other influence to bear upon any superior authority through outside agencies with a view to further his

interest in respect of matters pertaining to his service under the Government such as advancement, promotion, transfer, deputation, etc. Members making such attempts or in whose behalf such attempts are made are liable to disciplinary action.

- 288.** The staff are not permitted to wander about the building during office hours. Communications between members of the same section during office hours should be confined to official matters.
- 289.** Before leaving office, every member of the establishment is expected to arrange his papers, etc., neatly and to clear his table of all superfluous documents. Assistant Accounts Officers/Section Officers (Accounts) should not allow any individual to leave office until they are satisfied that this has been done. This order must be rigidly observed, as otherwise a careless system of keeping documents may prevail with possible danger of loss of documents besides making it impossible for the peons on duty to dust the tables properly if papers are lying about on them.
- 290.** Indulgence in unauthorised acts and/or unbecoming acts by a Government servant during or outside office hours (such as holding of meetings without permission, distribution of hand bills, etc.) within or outside office premises shall render a Government servant liable for disciplinary action.
- 291.** 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 he take part in, subscribe in aid of, or assist in any other manner, any political movement or activity.
- 292.** It shall be the duty of every Government servant to endeavour to prevent any member of his family from taking part in subscribing in aid of or tends directly or indirectly to be subversive of the Government as by law established and where a Government servant is unable to prevent a member of his family from taking part in or subscribing in aid of or assisting in any other manner any such movement of activity, he shall make a report to that effect to the prescribed authority.

Note : The appointing authority will be prescribed authority for this purpose.

- 293.** No Government servant shall join or continue to be a member of an association or organisation the objects or activities of which are prejudicial to the interests of the sovereignty and integrity of India or public order or morality. It is the duty of the Government servant who wishes to join or take part in the activities of any association or organisation, positively to satisfy himself that its objects and activities are not of such a nature as are likely to be objectionable under Rule 6 of C.C.S. (Conduct) Rules 1964. The responsibility for the consequences of his decision and action must rest squarely on his shoulders and a plea of ignorance or misconception as to Government's attitude towards the association or organisation would not be tenable. In case where the slightest doubt exists as to whether participation in the activities of an association or organisation involves an infringement of the above Rules, the individual would be well advised to consult his official superiors.

294. The following observations may be of assistance to Government servants in deciding their own course of action.

- (1) Attendance at meetings organised by a political party would always be contrary to Rule 5 of C.C.S. (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 orders 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 meeting.
- (2) Even when the said conditions are satisfied, while occasional attendance at such meetings may not be construed as participation in a political movement, 'requent or regular attendance by a Government servant at meetings of any particular political party is bound to create the impression that he is a sympathizer 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 causes for such an impression may well be construed as assisting a political movement.
- (3) 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 either civil right e.g. the right to vote at elections to legislature or local self Government Institutions.

295. No Government servant shall canvass or otherwise interfere with, or use his influence in connection with or take part in an election to any legislature or local authority provided that

- (i) a Government servant qualified to vote at such elections may exercise his right to vote, but where he does so, he shall give no indication of the manner in which he proposes to vote or has voted; and
- (ii) a Government servant shall not be deemed to have contravened the provisions of this sub-para by reason only that he assists in the conduct of an election in the due performance of a duty imposed on him by or under any law for the time being in force.

Explanation : The display by a Government servant on his person, vehicle or residence of any electoral symbol shall amount to using his influence in connection with the election within the meaning of the sub-para.

296. No Government servant shall engage himself or participate in any demonstration which is prejudicial to the interests of the sovereignty and integrity of India, the security of the State, friendly relations with foreign states, public order, decency or morality or which involves contempt of Court, defamation or incitement to an offence or resort to or in any way abet any form or strike in connection with any matter pertaining to his service of any other Government servant.

- 297.** A Government servant visiting foreign countries, whether on official duty or private affairs, continues to be subject to all the provisions of the Government servant's conduct Rules, including those relating to the communication of official documents or information, connections with the press and criticism of Government, or expression of opinion on matters relating to foreign countries. Any breach of these provisions whether committed in India or abroad, renders the Government servant equally liable to disciplinary action.
- 298.** It is the duty of every Government servant who may be arrested for any reason (even though he may be subsequently released on bail) or who has been convicted by a Court of Law, to promptly inform his Departmental superiors of the fact of his arrest/conviction and the circumstances connected therewith, as soon as it is possible for him to do so, irrespective of whether the offence is of a serious nature or is purely technical. Failure on the part of any Government servant to inform his official superiors will be regarded as suppression of material information and will render him liable to disciplinary action on this ground alone, apart from the penalty called for on the basis of the offence on which his conviction was based.
- 299.** A Principal Controller/Controller may explain the position verbally, when considered desirable to the President of an unrecognised Association/Union from whom a representation has emanated, but no formal reply need be sent to any Association/Union which has not been recognised by the Government, as it is not the practice to enter into correspondence with such Association/Unions.
- 300.** Every Government servant shall at all times maintain absolute integrity, maintain devotion to duty and to nothing which is unbecoming of a Government servant. Every Government servant holding a supervisory post shall take all possible steps to ensure the integrity and devotion to duty of all Government servants for the time being under his control and authority.
- 300(A).** The following acts of commission and omissions may tantamount to misconduct and liable for disciplinary action:-
- i. Wilful insubordination or disobedience, whether alone or in combination with others, to any lawful and reasonable order of a superior.
 - ii. Habitual Late attendance.
 - iii. Habitual absence without permission and over-staying leave.
 - iv. If the servant is habitually negligent in respect of the duties for which he is engaged.
 - v. If he is insulting and insubordinate to such a degree as to be incompatible with the continuance of the relation of master and servant
 - vi. If the act or conduct is inconsistent or incompatible with the due or peaceful discharge of his duty to his master.
 - vii. If the act or conduct of a servant makes it unsafe for the employer to retain him in service.
 - viii. If the act or conduct of the servant is so grossly immoral that all reasonable men will say that employee cannot be trusted;
 - ix. If the act or conduct of the employee is such that the master cannot rely on the faithfulness of his employee

- x. If the act or conduct of the employee is such as to open before him temptations for not discharging his duties properly;
- xi. If the servant is abusive or if he disturbs the peace at the place of his employment;
- xii. If the act or misconduct is prejudicial or likely to be prejudicial to the interest of the master or to the reputation of the master.
- xiii. If the neglect of the servant though isolated, tends to cause serious consequences.
- xiv. Conviction by a criminal court.
- xv. Infidelity, unfaithfulness, dishonesty, untrustworthiness, theft and fraud, or dishonesty in connection with the employer's business or property.
- xvi. Strike, picketing, gherao-Striking work or inciting others to strike work in contravention of the provisions of any law, or rule having the force of law.
- xvii. Gross moral misconduct-Acts subversive of discipline-Riotous or disorderly behavior working hours at the establishment or any act subversive of discipline.
- xviii. Riotous and disorderly behavior during and after the factory hours or in business premises.
- xix. Any act of sexual harassment of working women at work place.

301. Except with the previous sanction of the C.G.D.A. (of the administrative ministry in the case of Group `A' Officers) or except in the bonafide discharge of his duties, no member of the Defence Accounts Department shall (a) publish a book himself or through a publisher, or contribute an article to a book or compilation of articles, or (b) participate in a radio broadcast or contribute an article or write a letter to newspaper or periodical, either in his own name or anonymously or pseudonymously or in the name of another person, provided (i) that no such sanction shall be required if such publication is through a publisher and is of a purely literary, artistic or scientific character or (ii) if such contribution, broadcast or writing is of a purely literary, artistic or scientific character.

Any member of the Defence Accounts Department who is asked to deliver a broadcasting talk must, therefore, report to the C.G.D.A. through the P.C.D.A./C.D.A. the subject on which he proposes to talk and whether it is connected with his official work or not. If the talk is on a subject directly or indirectly connected with his official work on which he is at the moment employed or on which he has been employed, he must submit the full text of the talk for examination.

302. No Government servant shall except with the previous sanction of Government own wholly or in part, or conduct or participate in the editing or management of any newspaper or other periodical publication.

303. No Government servant shall either in his individual capacity or in the capacity of an office bearer of an Association (including federation/union) make any statement or fact or opinion in any radio broadcast or in any document published in his own name or anonymously, pseudonymously or in the name of any other person or in a resolution to which he is a party/signatory or in any communication to the press or any public utterance.

- (i) which has the effect of an adverse criticism of any current or recent policy or action of the Central Government or a State Government;
- (ii) which is capable of embarrassing the relation between the Central Government and

- the Government of any State; or
- (iii) which is capable of embarrassing the relations between the Central Government and the Government of any Foreign State; provided that nothing in this rule shall apply to any statements made or views expressed by a Government servant in his official capacity or in the due performance of the duties assigned to him.
- 304.** No Government servant shall use his position or influence directly or indirectly to secure employment for any member of his family in any private undertaking. If a member of his family accepts employment in any private undertaking, an intimation of such acceptance should be given by the Government servant to the prescribed authority stating whether he has or has had any official dealings with that undertaking.
- 305.** No Government servant, shall except with the previous sanction of the Government or of the prescribed authority ask for or accept contribution to, or otherwise associate himself with the raising of any funds or other collections in cash or in kind in pursuance of any object whatsoever.
- 306.** No Government servant shall accept or permit any member of his family or any person acting on his behalf to accept any gift except on occasions laid down in Rule 13 of C.C.S. (Conduct) Rules, 1964. Any gift, values over the amounts specified in the rule, will have to be reported to the Government.
- Note.** The expression `GIFT includes free transport boarding, lodging or other service or any other pecuniary advantage when provided by any person other than a near relative or personal friend having no official dealings with the Government servant. A casual meal, lift or other social hospitality will not however, be deemed as a gift. A Government servant shall avoid accepting lavish hospitality or frequent hospitality from any individual having official dealings with him or from industrial or commercial firms, organisations, etc.
- 307.**
- (1) No Government servant shall speculate in any stock, share or other investment. (Frequent purchases or sale or both of shares, securities, or other investments shall be deemed to be speculation within the meaning of this sub para).
- (2) No Government servant shall make or permit any member of his family or any person acting on his behalf to make, any investment which is likely to embarrass or influence him in the discharge of his official duties.
- (3) If any question arises whether any transaction is of the nature referred to in sub-para (1) or sub para (2), the decision of the Government thereon shall be final.
- (4) (i) No Government servant shall save in the ordinary course of business with a Bank or a public limited company either himself or through any other person acting on his behalf.
- (a) lend or borrow or deposit money as a principal or an agent, to or from or with any person or firm or private limited company within the local limits of his authority or with whom he is likely to have official dealings or otherwise place himself under any pecuniary obligation to such person or firm or private Ltd. company or
- (b) lend money to any person at interest or in a manner where by return in money or in

kind is charged or paid provided that a Government servant may give to or accept from a relative or a personal friend, a purely temporary loan of a small amount, free of interest or operate a credit account with bonafide tradesman or make an advance of pay to his private employees

Provided that nothing in this sub rule shall apply in respect of any transaction entered into by a Government servant with the previous sanction of the Government.

- (ii) When a Government servant is appointed or transferred to a post of such nature as would involve him in the breach of any of the provisions of sub para 2 or sub para 4, he shall forthwith report the circumstances as to the prescribed authority and shall thereafter act in accordance with such orders as may be made by such authority.

308. A Government servant shall so manage his private affairs as to avoid habitual indebtedness or insolvency and accordingly a member of the Department against whom any legal proceeding is instituted for recovery of any debt due from him or for adjudging him as an insolvent shall forthwith report the full facts of the legal proceedings to his P.C.D.A./ C.D.A.

309. Every Government servant shall in his first appointment to any service or post and thereafter at such intervals as may be specified by the Government, submit a return of his assets and liabilities, in such form as may be prescribed by the Government, giving the full particulars regarding

- (a) the immovable property inherited by him, or owned or acquired by him or held by him on lease or mortgage, either in his own name or in the name of any member of his family or in the name of any other person;
- (b) shares, debentures and cash including bank deposits inherited by him or similarly owned, acquired, or held by him;
- (c) other movable property inherited by him or similarly owned, acquired or held by him; and
- (d) debts and other liabilities incurred by him directly or indirectly.

Note 1. Sub para (a) shall not ordinarily apply to MTS but the Government may direct that it shall apply to any such Government servant or Group of such Government servants.

Note 2. In all returns, the value of items of movable property worth less than Rs. 10,000.00 may be added and shown as a lump sum. The value of articles of daily use such as clothes, utensils, crockery, books, etc., need not be included in such returns.

Note 3. Every Government servant belonging to any service or holding any post-included in Group 'A' or Group 'B' shall submit an annual return in such form as may be prescribed by the Government in this regard giving full particulars regarding immovable property inherited by him or owned or acquired by him or held by him on lease or mortgage either in his own name or in the name of any member of his family or in the name of any other person.

310.

- (1) No Government servant shall, except with the previous knowledge of the prescribed authority, acquire or dispose of any immovable property by lease, mortgage, purchase, sale, gift or otherwise either in his own name or in the name of any member of his family;

Provided that the previous sanction of the prescribed authority shall be obtained by the Government servant if any such transaction is

- (i) with a person having official dealing with the Government servant; or
(ii) otherwise than through a regular or reputed dealer.

- (2) Every Government servant shall report to the prescribed authority every transaction concerning movable property owned or held by him either in his own name or in the name of a member of his family; if the value of such property exceeds two months basic pay of employee

Provided that the previous sanction of the prescribed authority shall be obtained if any such transaction is

Note-1. Amended vide DoPT No. 11013/8/2010 Estt. (A) dated 9/5/2011.

- (i) with a person having official dealings with the Government servant; or
(ii) otherwise than through a regular or reputed dealer.

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

- (4) The Government may exempt any category of Government servants belonging to Group `C' or MTS from any of the provisions of this para except sub-para (3). No such exemption shall, however, be made without the concurrence of the Cabinet Secretariat (Deptt. of Personnel) of the Ministry of Home Affairs.

Explanation : For the purpose of this para

(1) Movable Property' includes:-

- (a) jewellery, insurance policies the annual premia of which exceeds two months' basic pay of the employee, shares, securities and debentures.
(b) Loans advanced by such Government servants whether secured or not;
(c) motor cars, motor cycles, horses, or any other means of conveyance; and
(d) refrigerators, radios and radiograms.

(2) "Prescribed authority" means:

- (a) (i) The Government in the case of a Government servant holding any Group `A' post, except where any lower authority is specified by the Government for any purpose;
(ii) Head of the Department, in the case of a Group `B' Government servant holding any

- post;
- (iii) Head of the office, in the case of Government servant holding any Group 'C' or MTS post.
 - (b) In respect of a Government servant on foreign service or on deputation to any other Ministry or any other Government, the parent department on the cadre of which such Government servant is borne or the Ministry to which he is administratively subordinate as member of that cadre.

Note. 1. No sanction is necessary for lodging cash deposit in a bank or deposits in a saving bank account from out of salary or accumulated savings of a Government servant. When however, such deposits are made with private bodies or individuals these transactions should be reported to the prescribed authority under Rule 18 (3) of C. C. S. Conduct Rules 1964.

Note: 2 Group 'D' post has been re-classified as MTS under 6th CPC.

(ii) REPRESENTATION AND APPEALS

311. When an Assistant Accounts Officer/Section Officer (Accounts)/Senior Auditor, Auditor or Clerk has any complaint or representation to make to the Accounts Officer/Senior Account Officer/ACDA-in-Charge Section, he will make it personally to his Accounts Officer/Senior Accounts Officer/ACDA-in-Charge Assistant Accounts Officer/Section Officer (Accounts) who will enquire into the matter and, after ascertaining the facts will accompany the Assistant Accounts Officer/Section Officer (Accounts) or/Senior Auditors/ Auditors/ Clerks to the Group Officer-in-Charge, of the section, Accounts Officer/Senior Accounts Officer/ACDA-in-charge Section and place the case before him. If the Group Officer-in-charge, of the section cannot settle the matter, the latter will bring the Assistant Accounts Officer/Section Officer (Accounts)/Senior Auditor/ Auditor or Clerk to the Group Officer-in-charge of the Administration Section so that the Assistant Accounts Officer/ Section Officer (Accounts)/ Senior Auditor/Auditor or Clerk may be able to represent his case to that officer in the presence of the Group Officer-in-charge of his Section. If the Group Officer-in-charge of the Administration is unable to settle the cases satisfactorily, he will bring the matter personally to the notice of the Principal Controller/Controller for orders. In such cases no direct communications will be received by the Principal Controller/Controller or the Group Officer-in-charge, Administration Section or the Group Officer-in-charge of the section concerned.

312. Every member of the establishment has the right of appeal to the Principal Controller/Controller. Appeals to the Principal Controller/Controller should be submitted in writing through the Accounts Officer/Senior Accounts Officer/ACDA-in-Charge Section and the Accounts Officer/Senior Accounts Officer/ACDA-in-charge of the Administration Section. Whenever in any matter connected with his service rights or conditions, a member of the Department wishes to press a claim or to seek redress of grievances, the proper course for him is to address the Principal Controller /Controller.

313. An appeal or representation to the C.G.D.A. must not be made unless the

Controller/Principal Controller has already rejected the claim or refused relief or ignored or unduly delayed the disposal of the case. The practice of submitting advance copies of appeals to the C.G.D.A. is irregular and should not be resorted to unless there has been undue delay in Controllers'/Principal Controllers' offices in dealing with them.

- 314.** Representation to Government must not be made unless all means of receiving attention or redress from the C.G.D.A. have been exhausted, even in such cases the representation must be submitted through the proper channel, (i.e. the Principal Controller/Controller and the C.G.D.A. The Principal Controller/ Controller, before forwarding the appeal or representation to the Controller General of Defence Accounts will adequately discuss the points of representation involving facts or opinions on which he alone is competent to discuss and make his recommendations. There is no objection at that stage, but only at the stage, to an advance copy of the representation being sent direct to Government.
- 315.** The treatment by the higher authorities of advance copies of representations so received will be governed by the following general principles:-
- (a) If the advance copy does not clearly show that all means of securing attention or redress from lower authorities have been duly tried and exhausted, the representation will be ignored, or rejected summarily on that ground, the reasons being communicated briefly to the individual concerned. If the individual persists in thus prematurely addressing the higher authorities, suitable disciplinary action will be taken against him.
 - (b) If the advance copy shows clearly that all appropriate lower authorities have been duly addressed and exhausted, it should be examined to ascertain whether on the facts stated some grounds for interference or for further consideration appear, prima facie, to exist. Where no such grounds appear, the representation may be ignored or summarily rejected, the reasons being communicated briefly to the individual.
 - (c) Even when some grounds for interference or further consideration appear to exist, the appropriate lower authority should be asked within a reasonable time, to forward the original representation, with its reports and comments on the points urged. There is ordinarily no justification for the passing of any orders on any representation without thus ascertaining the comments of the appropriate lower authority.
- 316.** No member of the establishment is permitted to send copies of his representation to any outside authority, i.e. authorities who are not directly concerned with the consideration thereof (e.g. other Honourable Minister, Secretary, Members of Parliament etc.). This is a most objectionable practice, contrary to official propriety and subversive of good discipline and all members of the Department are expected scrupulously to eschew it.
- 317.** Seeking redress of grievances, which an individual feels he has, through personal letters addressed directly to the Principal Controller/Controller or C.G.D.A., is against all rules of good conduct and discipline. Disciplinary action will be taken against any

one guilty of such practice.

318. Representation to the superior officers of the Department either officially or by name from relatives of the staff regarding service matters (such as transfers, promotions, etc.) are highly objectionable and reflect adversely on the conduct of the Government servants concerned. All such representations will be taken as having been initiated with the knowledge and approval of the Government servants concerned and it is for them to dissuade their relatives from pursuing such a course. Disciplinary action will be taken against any one guilty of indulging in such practices. Since there are official channels open to the establishment to get their grievances redressed no action will normally be taken on such representations received from relatives. On the other hand consideration of their cases are likely to be prejudiced.

Note. The provisions of this para are, however, not applicable to the representations submitted by the relatives of the deceased or physically disabled persons.

319. No member of the establishment of Principal Controller's/ Controller's offices may visit the C.G.D.A.'s office for the purpose of obtaining an interview with the C.G.D.A. or a member of his staff in regard to his personal case without the written permission of the Principal Controller/ Controller, which will only be given after the concurrence of the C.G.D.A. has been obtained in writing.

320. Appeals against adjustments of overpayments are discountenanced, as there is no justification for the write off of any overpayment made in the case of members of the Department. In dealing with cases of adjustment of overpayments, the instructions contained in Articles 245 to 254 Audit Code as amended should be followed. In the event of any overpayment coming to light, the amount overpaid should forthwith be placed under objection and if the overpayment is the result of erroneous interpretation of rules and regulations by the disbursing officer, the case should be dealt with under Article 254 (a) *ibid*. Where the overpayment is not due to erroneous interpretation of rules but due to oversight, the case falls to be dealt with under Article 254 (b) *ibid*. Simultaneously, with the question of adjustment of the overpayment, the disciplinary aspect of the case must be taken up. Those who are responsible for the overpayment shall be made to realise their omissions or failures in audit and the disciplinary action taken against them should be intimated to the C.G.D.A.

321. Any member of the department may appeal through proper channel to the appellate authority.

The officer by whom an appeal is received for onward transmission should forward it, if it is in order, to the appellate authority, accompanied by a report giving

- (a) the appellant's name, designation, service and pay and
- (b) a statement of the facts of the case, and to the report should be appended the under mentioned documents
 - (i) Service book, and confidential reports, if necessary.
 - (ii) An English translation of any document in vernacular language, if this forms part of

the documents.

- 322.** Every individual wishing to submit a representation or petition must do so separately only in respect of matters in which he has a personal interest. There is no objection to an identical representation or petition being made by more than one employee, provided the circumstances and conditions of the case represented in the petition apply personally to each individual by whom it is submitted. Representation must not contain any irrelevant matters, they should be clear and concise and couched in respectful language and in a specific request. The Accounts Officer/Senior Accounts Officer/ACDA-in-Charge/L.A.O., etc., who has received a representation or petition will forward it to the Principal Controller/Controller with his recommendations who will in turn forward it to the C.G.D.A. with his recommendations, if it is addressed to him or any other higher authority. The procedure for submission of petitions to the President of India, has been laid down in Ministry of Home Affairs notification No. 40/5/50-Ests. (B) dated 8-9-54.
- 323.** Nothing in these paras shall be held to debar any member of the establishment from the right of direct access to the Principal Controller/Controller, or to any other officer whom he may wish to see personally. The conditions under which such interviews will be granted may be fixed by Principal Controllers/Controllers locally.
- 324.** It is desirable that Principal Controllers/Controllers and other officers should get to know the members of their establishment personally, so far as this is possible, and that they should be ready to assist and advise them both in official and unofficial matters, when they can legitimately do so. The impression that the Principal Controllers/Controllers, and the officers serving under him, are difficult or impossible of access should not exist among the members of the establishment of any office, but any tendency to abuse the right of direct access to officers should be promptly checked.
- 325.** (1) A Government servant may prefer an appeal, under Rule, 23 of the CCS (CCA) Rules, 1965 to the appellate authority, as defined in Rule 24 of the said Rules against all or any of the following orders, namely
- i. an order of suspension made or deemed to have been made under Rule 10 of the CCS (CCA) Rules, 1965;
 - ii. an order imposing any of the penalties specified in Rule 11 of the CCS (CCA) Rules, 1965 whether made by the disciplinary authority or by any appellate or revising authority;
 - iii. an order enhancing any penalty imposed under Rule 11 of the CCS (CCA) Rules, 1965;
 - iv. an order which (a) denies or varies to his disadvantage, his Pay, Allowances, Pension or other conditions of service as regulated by rules or by agreement or (b) interprets to his disadvantage the provision of any such rule or agreement;
 - v. an order
- (a)** stopping him at the efficiency bar in the time scale of pay on the ground of his unfitness to cross the bar;
- (b)** reverting him while officiating in a higher service, grade or post to a lower service, grade or post otherwise than as a penalty;

- (c) reducing or withholding the pension or denying the maximum pension admissible under the rules;
- (d) determining the subsistence or other allowances to be paid to him for the period of suspension, or for the period during which he is deemed to be under suspension or any portion thereof;
- (e) determining his pay and allowances
 - (i) for the period of suspension, or
 - (ii) for the period from the date of his dismissal, removal or compulsory retirement from service, or from the date of his reduction to a lower service, grade, post, time-scale or stage in a time-scale of pay to the date of his re-instatement or restoration to his service, grade or post, or
- (f) determining whether or not the period from the date of his suspension or from the date of his dismissal, removal, compulsory retirement or reduction to a lower service, grade, post, time-scale of pay or stage in a time scale or pay or stage in a time scale of pay to the date of his re-instatement or restoration to his service, grade or post shall be treated as a period spent on duty for any purpose.

Note: 1 Efficiency bar has since been abolished.

Explanation :

- (i) The expression "Government Servant" includes a person who has ceased to be in Government Service.
- (ii) The expression 'Pension' includes additional pension, gratuity and any other retirement benefit.
- (2) The appeal should be preferred within a period of forty five days from the date on which a copy of the order appealed against is delivered to the appellant. The appellate authority may, however, entertain an appeal after the expiry of the said period if it is satisfied that the appellant had sufficient cause for not preferring the appeal in time.
- (3) Every person preferring an appeal shall do so separately and in his own name. The appeal should be presented to the authority to whom the appeal lies, a copy being forwarded by the appellant to the authority which made the order appealed against. It shall contain all material statement and arguments on which the appellant relies and shall not contain any disrespectful or improper language and shall be complete in itself.
- (4) The authority which made the order appealed against shall on receipt of a copy of the appeal, forward the same with its comments thereon together with the relevant records to the appellate authority without any avoidable delay and without waiting for any directive from the appellate authority. In the case of appeals against penalties, the records should also include a copy of
 - (a) Article(s) of charge and/or statement of imputations of misconduct or misbehaviour;
 - (b) written statement of defence/representation;
 - (c) inquiry officers' report, if an enquiry is held;
 - (d) show-cause notice, if issued and reply thereto;
 - (e) order imposing the penalty;
- (5) The procedure for consideration of the appeal and implementation of orders in appeal have been laid down in Rule 27 and 28 respectively of the CCS (CCA) Rules,

1965.

- (6) No appeal lies against;
 - (i) any order made by the President;
 - (ii) any order of an interlocutory nature or of the nature of step-in-aid or the final disposal of a disciplinary proceedings, other than an order of suspension;
 - (iii) any order passed by an inquiring authority in the course of an inquiry under Rule 14 of the CCS (CCA) Rules, 1965.
- (7) The rules regarding review of disciplinary cases are contained in Rule 29 of the CCS (CCA) Rules, 1965.

(iii) DISCIPLINARY ACTION

326. Should the Assistant Accounts Officer/Section Officer (Accounts) of a section have cause to complain about the work or conduct of any individual of the section, he will represent the matter to the officer in immediate charge of the section. If the Accounts Officer/Senior Accounts Officer/ACDA-in-charge is unable to dispose of the case, he will refer it to the Group Officer of that section who will refer it to the Group Officer-in-charge of Administration section, if necessary. The Group Officer(Admin) will, if necessary, obtain the orders of the Principal Controller/Controller.

327. When complaints against the work and conduct of any individual are of a serious nature, the disciplinary authority may, if considered necessary, institute a preliminary inquiry (including calling for an explanation from the individual) to establish whether a prima facie' case exists for initiating formal disciplinary proceedings against the individual under the CCS (CCA) Rules, 1965 and if so, whether such proceedings should be initiated under Rule 14 (i.e. for imposing major penalty) or under Rule 16 (i.e. for imposing minor penalty) of the Rules ibid. Once a decision has been taken as above a charge sheet/Memorandum of charge on one of the appropriate forms mentioned below, with a statement of the Article(s) of charge and/or statement of imputations of misconduct or misbehaviour, as the case may be, will be issued to him over the signature of the authority competent to impose any of the penalties mentioned in clause (i) to (ix) of Rule 11 of the CCS (CCA) Rules, 1965 and he will be required to submit, through proper channel, his written explanation/representation or written statement of defence, as the case may be, within ten days of the receipt of charge sheet by him. Disciplinary cases relating to other than Group 'C' and MTS staff will, therefore, be reported by the PCs.D.A./Cs.D.A. to the C.G.D.A.

(a) Memorandum of charge with a statement of imputation of misconduct or misbehavior.	For imposing minor penalties under Rule, 16 of CCS (CCA Rules, 1965.
(b) Memorandum of charge with articles of charge and statement of imputation of misconduct or misbehavior together with list of documents and list of witnesses.	For imposing major penalties under Rule, 14 of CCS (CCA) Rules, 1965.

328. It is not advisable to institute disciplinary proceedings for minor omissions or faults. In such cases it is advisable to give one or two warnings to enable the individual to rectify his mistakes and improve himself. The first warning may be administered orally but if the fault persists subsequent warning(s) may be given in writing and formal disciplinary proceedings may be instituted, if the individual does not show any improvement even at this stage. Such a written warning should not be notified in office order or entered in service book. It should not also be recorded in the C.R. file of the individual unless the authority administering the warning is satisfied that there is good and sufficient reason to do so. A note of the written warning awarded on finalisation of a disciplinary proceeding initiated under CCS (CCA) Rules, 1965 (instead of awarding one of the penalties provided for therein) should be taken in C.R. File of the individual concerned.

329. On receipt of representation/statement of defence from the individual in response to the memorandum of Articles of charge and/or the statement of imputations of misconduct or misbehaviour issued under Rule 16 or Rule 14 of the CCS (CCA) Rules, 1965 as the case may be, or in the event of the individual intentionally avoiding receipt of such memorandum etc. or failing to reply to them, further action shall be taken as follows:

Where the proceedings initiated are for a minor penalty and where holding of an oral enquiry is not mandatory vide also sub rule (I.A.) of Rule 16 of CCS (CCA) Rules 1965, the PC.D.A./C.D.A. may after due consideration of the circumstances of the case award any one of the minor penalties.

Where, however, the PC.D.A./C.D.A. considers that holding of an enquiry even in a case initiated for a minor penalty is desirable in the interest of justice or where an inquiry is mandatory as in a case initiated for a major penalty or which attracts the provisions of sub rule (I-A) of Rule 16 of the CCS (CCA) Rules, 1965 the PC.D.A./C.D.A. may himself inquire into the case or have an inquiry held by the Inquiry Officer appointed by him.

The order relating to the appointment of the Inquiry Officer should be issued on the Standard Form prescribed. The P.C.D.A./C.D.A. may by an order appoint a Government servant or a legal practitioner as the Presenting Officer to present the Government case before the Inquiry Officer. The Government servant may present his case with the assistance of any other Government servant /Retired Central Government servant but may not engage a legal practitioner for the purpose unless the person nominated by the Disciplinary Authority is a legal practitioner or unless the Disciplinary Authority having regard to the circumstances of the case so permits. The Inquiry Officer shall in the course of the inquiry consider such documentary evidence and take such oral evidence as may be relevant or material in regard to the charges.

330. The rules and procedure regarding suspension and processing of disciplinary cases, including imposition of penalties have been laid down in CCS (CCA) Rules, 1965.

Note 1. In cases & other than those pending in Courts, total period of suspension viz., both

in respect of investigation and disciplinary proceedings, should not ordinarily exceed six months. In exceptional cases where it is not possible to adhere to this time limit, disciplinary authority should report the matter to the next higher authority, explaining the reasons for delay. If the period exceeds 12 months special sanction of Financial Advisor' (Defence Services) should be obtained. Controllers will report all such cases to CGDA sufficiently before the expiry of the period of 12 months so that Financial Advisor (Defence Services) order can be obtained in time to keep them under continued suspension beyond twelve months.

Note 2. Even in respect of the cases pending in courts if the suspension period is likely to exceed 12 months such cases should be referred to CGDA, in time, for obtaining sanction of Financial Advisor (Defence Services) to keep them under continued Suspension beyond twelve months.

331. The authorities competent to impose penalties in respect of Group 'B'/Group 'C' and MTS staff are as mentioned in Schedule appended to this chapter. The exercise of these powers is subject to the provisions laid down in Rule 12 (4) read with Rule 2(a) of the CCS (CCA) Rules, 1965 i.e., no major penalty shall be imposed by any authority subordinate to the appointing authority.

332. A set of standard forms prescribed by the Ministry of Home Affairs for processing various stages of disciplinary proceedings, suspension etc., have been laid down in CCS (CCA) Rules, 1965. It will be ensured that the appropriate form is used, where provided for.

333. While framing a charge sheet (Articles of charge and/or statement of imputations for mis-conduct or misbehaviour as the case may be) it should be ensured that the charges are not petty or flimsy and are serious enough to justify the institution of the disciplinary proceedings. Charges should be definite and precise and vague expressions like 'general in-subordination', 'indifference to work', 'non-attendance', 'takes too much leave' etc.; should be avoided. An attempt to include too many items in a charge sheet (Articles of charges and/or statement of imputations for misconduct or misbehaviour as the case may be) defeats its very purpose. It is better to include a single serious offence which can be proved to the hilt rather than include all items of vague charges which cannot be sustained.

A clear distinction should be made between Political activities and charges pertaining to day to day work and office discipline.

334. If as a sequel to disciplinary case it is considered by the disciplinary authority that some blame attached to the individual concerned which necessitates cognizance of such fact, that authority should award the penalty of 'Censure' and not 'recordable warning'.

335. An I.D.A.S. Officer should ordinarily be appointed to conduct an inquiry under Rules 14 and 15 of the CCS (CCA) Rules, 1965. However, there is no bar in appointing a Sr. AO/AO as Inquiry Officer in cases, where the charged official is in the rank below

SAO/AO. In all the cases, the inquiry should be conducted by an officer, who is sufficiently senior to the officer whose conduct is being inquired into.

The officer who initiates a charge sheet (Articles of charges/or statement of imputations/misconduct or misbehaviour as the case may be) must not be detailed for conducting an inquiry in that case. Where a Controller feels that the officer to be appointed to conduct an enquiry under the CCS (CCA) Rules, 1965 should be from an organisation different from his own, he may propose to the C.G.D.A. for the services of a suitable officer.

336. An order imposing the penalty of withholding an increment is operative only in respect of increment to which the individual has not become entitled on the date of such order and the increments already earned cannot be withheld.

The competent disciplinary authority imposing the penalty of withholding increments should specifically state the period of withholding increments as also whether the withholding of the increments is or is not to affect the future increments. Similarly when the penalty or reduction to a lower stage in the time scale of pay is imposed, the following details should be stated:

- (a) the date from which it will take effect and the period (in terms of years and months) for which the penalty will be operative;
- (b) the stage in the time scale (in terms of Rupees) to which the Government servant is reduced;
- (c) whether or not he will earn increments of pay during the period of reduction, and
- (d) whether on the expiry of such period the reduction will/will not have the effect of postponing the future increments of pay.

All the details referred to above should also be reflected in the office order notifying the penalty.

337. Every order, notice or other process made or issued under the CCS (CCA) Rules, 1965 shall be served in person on the Government servant concerned or communicated to him by Registered post.

338.

- (1) Cases in which a Government servant is convicted in a criminal court should be examined by Principal Controllers/ Controllers as soon as an official report (e.g. from the Police, Court of Law etc.) regarding the conviction is received with a view to determining whether the offence is of such a serious nature as to render further retention of the individual in public service prima facie undesirable. All such reports in respect of cases in which Financial Adviser (Defence services)/Controller General of Defence Accounts is the disciplinary authority should be forwarded to the C.G.D.A. with P.C.D.A.'s/C.D.A.'s recommendations in the matter. Simultaneous action will be taken by the P.C.D.A./C.D.A. to call for a copy of judgement of the court, which will be forwarded to the C.G.D.A. with specific recommendations of the Principal Controller/Controller.

- (2) The following principles should apply in regard to further action to be taken in above cases
- (i) The disciplinary authority may, if it comes to the conclusion that an order with a view to imposing a penalty on a Government servant on the ground of conduct which has led to his conviction on a criminal charge, should be issued, issue such an order without waiting for the period of filing an appeal or, if an appeal has been filed, without waiting for the decision in the first court of appeal. Before such an order is passed the Union Public Service Commission should be consulted, where such consultation is necessary.
- (ii)(a) If an appeal/revision in higher Court, i.e. the Court higher than the first Court of Appeal, against conviction, succeeds and the Government servant is acquitted, the order imposing a penalty on him on the basis of conviction which no longer stands, become liable to be set aside. Principal Controllers/Controllers should obtain and transmit to the C.G.D.A., a copy of the judgement of the Higher Court with their recommendations The C.G.D.A. will examine it with a view to decide
- (i) Whether the acquitted should be challenged in a still Higher Court; or
- (ii) Whether, despite the acquittal, and facts and the circumstances of the case are such as too call for a departmental enquiry against the Government servant on the basis of the allegations on which he was previously convicted.
- (b) If it is decided to take the matter to a still higher Court, action to institute proper proceedings should be taken with the least possible delay and the penalty already imposed should not be set aside during the pendency of such proceedings.
- (c) If, on the other hand, it is decided that a departmental inquiry may be held, a formal order in the prescribed form should be made;
- (i) setting aside the order imposing the penalty on the basis of the conviction; and
- (ii) ordering such departmental enquiry.
- In cases where the penalty imposed on the basis of the conviction was dismissal, removal or compulsory retirement the order should also state that under Rule 10(4) of C.C.S. (C.C.A) Rules, 1965 the Government servant is deemed to be under suspension with effect from the date of the dismissal, removal or the compulsory retirement from service.
- (iii) In cases neither of the course mentioned in clause (ii) above is followed a formal order in the prescribed form should be issued setting aside the previous order imposing the penalty.
- (3) Principal Controllers/Controllers will finalise cases falling within their disciplinary powers in accordance with the principles set out in sub-para (2) above.
- (4) It is the duty of a Government servant, who may be arrested for any reason to intimate the fact of his arrest and the circumstances connected therewith promptly even though he might have subsequently been released on bail. Failure to comply with this requirement will be regarded as suppression of material information and

will render him liable for disciplinary action on this ground alone apart from the action that may be called for on the outcome of the police case against him. On receipt of the information from the person concerned or from any other source, the Principal Controller/ Controller should decide whether the facts and circumstances leading to the arrest of the person call for his suspension.

- (5) A Government servant who was deemed to have been placed under suspension due to his detention in police custody erroneously or without basis and thereafter released without any prosecution having been launched, the Competent Authority should apply its mind at the time of revocation of the suspension and re-instatement of the official and if he comes to the conclusion that the suspension was wholly unjustified, full pay and allowances may be allowed for the period of suspension.

(iv). Expeditious disposal of disciplinary proceeding

339.

- A. There is undue delay due to repeated requests of the charged officer for time to give his written statement in reply to the charge sheet. As per existing instructions, the charged officer is allowed 10 days to submit his written statement. The charged officer may be allowed 3 to 4 days absence by the Controlling Officer for preparing his written statement in which case, no extension of time should be allowed beyond the stipulated period of 10 days.
- B. The charge sheet should be drafted with utmost accuracy and precision based on the facts revealed during the investigation or otherwise and the misconduct involved. It should be ensured that no relevant material is left out and at the same time no irrelevant material or witnesses are included.
- C. As far as possible, copies of all the documents relied upon and the statements of witnesses cited on behalf of the Disciplinary Authority should be supplied to the Government servant along with the charge sheet, so that the time taken by the charged officer to submit his written statement of defense is reduced.
- D. IO should submit his report within stipulated time as advised by the CVC and where it is not possible to adhere to this time limit, the IO should submit reasons for delay to the disciplinary authority in writing.
- E. Wherever a Departmental officer is appointed as the IO in Departmental Proceedings, the officer concerned may be relieved from his normal duties for a period up to 20 days in two spells during which he should complete the inquiry and submit the report. During this period so allowed, he will attend to the inquiry on full time basis. These time spells may depend on the need and the feasibility of conducting full-time hearings on a day to day basis.

(v) DOCUMENTS CONVEYING PRAISE OR CENSURE

- 340.** Copies of all Office Orders or other documents conveying praise or censure to any individual will invariably be recorded in his personal file. To facilitate reference, when writing Confidential Reports, or when an individual is transferred from one Principal Controller's/Controller's Office to another, it is advisable that an index should be pasted on the inside of the covers of the personal files of all members of the establishment. A note of the No. and Date of all documents conveying praise or

censure will be made in this index.

- 341.** When a member of the establishment is transferred from one Principal Controller's/Controller's Office to another, copies of any documents conveying praise or censure, which have issued since his last confidential report was written should be sent with his Confidential Report File (book) to the Principal Controller/Controller of the office to which the individual is transferred.

(vi) PECUNIARY TRANSACTIONS

- 342.** Pecuniary transactions between members of the establishment are strictly prohibited. Members of the establishment are warned against the inadvisability of standing security when their financial position does not admit of their doing so. An individual who is asked to stand security for another should consider what the effect will be if he has to pay the amount for which he renders himself liable and unless he is definitely in a position to meet this obligation in full, without borrowing, he should have no hesitation in refusing to stand security. A superior officer may not also approach his subordinates for standing surety for loans taken from private sources, either by him or his relatives or friends.
- 343.** An individual who is summoned to attend a Court, when a case of his indebtedness is being adjudged should bear in mind the fact that failure to attend the Court will prevent the Court from giving him any reasonable protection.

(vii) INSOLVENCY AND HABITUAL INDEBTEDNESS

- 344.** As stated in para 314 a Government servant shall so arrange his private affairs as to avoid habitual indebtedness or insolvency. Habitual indebtedness or insolvency or resort to the insolvency court may render an individual liable for disciplinary action.
- 345.** It is no valid excuse for hopeless indebtedness to show that it has been caused by standing surety for friends. Members of the Department should clearly understand that if they voluntarily contract debts or obligations which they are unable to meet, they render themselves liable to punishment.
- 346.** In addition to the rules given above, the following instructions will be observed in cases of indebtedness:
- (i) A clerk in debt will not be employed in the offices of L.A.O.s/R.A.O.s, .A.O.,G.E.'s offices, D.P.D.O.'s Release Groups of Pay Accounts Offices and also in any independent position outside the Main Office.
 - (ii) A clerk in debt will not be employed in Bill payment groups of `Stores' Section and M.E.S. and Disbursement Sections in the Main Offices of the Principal Controllers/Controllers.

It will be realised that with the above disqualifications, a man's value to the Department decreases and it cannot be said that his indebtedness has not detracted from his efficiency.

347. Where an officer has knowledge that an individual serving under him is heavily in debt, this fact should invariably be taken into account by the Officer concerned at the time of writing the annual APAR on such individual and should be specifically mentioned in the APAR form.

348. When it is noticed that an individual is in the habit of falling into indebtedness at frequent intervals or when there are reasons to believe that the habitual indebtedness of an individual or insolvency as the case may be, is the result of circumstances attributable to the mismanagement of his private affairs and has resulted from extravagant or dissipating habits, the question of taking disciplinary action against the individual at fault should be examined. In such cases where it is proposed to invoke the provision of the CCS(CC & A) Rules, 1965, and to take a disciplinary action against the individual for infringement of the conduct Rules, a APAR giving full facts of the case will be rendered to the C.G.D.A. containing inter-alia the following information:

- (a) the total amount of the individual's debts;
- (b) his salary;
- (c) the extent to which the debts detract from his efficiency as a Government servant;
- (d) whether his position is irretrievable;
- (e) whether his indebtedness is the result of circumstances which with the exercise of ordinary diligence, he could not have foreseen or over which he had no control and has not proceeded from extravagant or dissipated habits; and,
- (f) whether it is desirable to retain the debtor in his own appointment or in any other post under Government.

Note : The burden of furnishing proof against this rest on the individual.

(viii) FRAUDS AND EMBEZZLEMENTS

349. The directives issued by the Government regarding the procedure to be followed in the matter of investigation of prosecution of cases involving bribery, corruption, fraud, embezzlement, etc., concerning public servants and/or Government funds, will be followed in the Defence Accounts Department in dealing with such cases.

350. The following points should be observed in dealing with cases of fraud or embezzlement in which a member of the Department is involved.

- (1) Every case should be brought to the notice of the Superior authority as soon as possible.
- (2) Delay in investigation of any such loss must be avoided.
- (3) If it appears that recourse to judicial proceedings is likely to be involved, competent legal advice should be taken as soon as the possibility emerges.
- (4) In cases of losses due to negligence, the individual concerned should be called strictly to account and his personal liability assessed.
- (5) The question of enforcing pecuniary liability the extent to which recovery should be made and other forms of disciplinary action should always be considered.
- (6) In cases of losses involving reasonable suspension of fraud or other criminal offence, a prosecution should, unless the legal adviser considers otherwise, be attempted

and the Head of the office/the Controller should report to the SPE After obtaining concurrence of the C.G.D.A., the SPE would also be asked to undertake an investigation.

- (7) If any prosecution results in the discharge or acquittal of any person, or in the imposition of any sentences which appear to be inadequate, the Principal Controller/Controller will at once consult the SPE as to the advisability of instituting further proceedings in revision or appeal as the case may be, and if the SPE is of the opinion that further proceedings are necessary, will request him to proceed as he would in any other case, Appeals against acquittals can be made only under the orders of Local Government.
- (8) The Principal Controller/Controller will see that prompt reports are submitted to Government through the usual channel regarding
 - (a) the commencement of a police investigation;
 - (b) the decision to prosecute in any particular case;
 - (c) the result of any prosecution;
 - (d) the decision to proceed further in revision or appeal in any case; and
 - (e) the result of any proceedings in revision or appeal. The Principal Controller/Controller may, if he thinks fit, refer any matter through the usual channel for the orders of Government before taking action.
- (9) In all cases of fraud, embezzlement or other similar offences, departmental proceedings should be instituted at the earliest possible moment against all the delinquents and conducted with strict adherence to the rules upto the point at which prosecution of any of the delinquents begins. At that stage it must be specifically considered whether further conduct of the departmental proceedings against any of the remaining delinquents (subsidiary offenders) is practicable. If it is, it should continue as far as possible (but this will not as a rule, include any finding or sentence). If the accused is convicted, the departmental proceedings against him should be resumed and formally completed. If the accused is not convicted, the departmental proceedings against him should be dropped unless the authority competent to take disciplinary action is of the opinion that the facts of the case disclose adequate material against him. Suitable departmental action may also be considered at this stage against the remaining (subsidiary offenders).

351. Below are laid down general instructions for the guidance of officers of the Department with a view to ensuring that adequate liaison is maintained between the Department and the prosecuting authorities (the SPE and the Public Prosecutor) in the conduct of criminal cases of frauds in Defence Accounts etc.

- (i) When a fraud is discovered or suspected during the course of an audit of Defence Accounts, the officer auditing the accounts will immediately bring the matter to the notice of the Officer Commanding the unit or formation concerned. He will also submit a report to the Principal Controller/Controller of Defence Accounts, who in turn will report the case to the C.G.D.A. and the Area or Sub-Area Headquarters concerned. The Officer Commanding will be requested by the Audit Officer to take possession of all the relevant records and to keep them in safe custody. The relevant documents in the Controller's office will also be immediately placed under lock and key. Similar action will be taken if the fraud is reported by the administrative

authorities themselves. When it is decided that the case should be reported to the SPE and tried in a Court, immediate arrangements will be made by the PCDA/CDA in communication with the Area or Sub-Area Headquarters, to have the accounts fully audited and the fact reported to the C.G.D.A. The audit report will not be considered official or issued to the SPE or the Public Prosecutor until it has been examined by the PCDA/CDA and found to be correct. The report will be particularly clearly worded so as to convey its meaning to a layman who does not know the technical Departmental procedure or terms.

- (ii) The Defence Accounts Department is responsible for the supply of accurate information to the prosecuting Agency during the initial preparation of the case and the progress of the prosecution and for giving advice to him in all accounts and audit matters. They must see that their advice is full and complete, that all attendant facts are in their possession and that the implications are fully apprehended by him.

There is no objection to Principal Controllers/Controllers handing over such of the documents as can be spared without causing serious dislocation of urgent work in their offices, in which case the SPE authorities should arrange to refer to these documents in the Principal Controller's/Controllers' offices in the presence of the officer. In cases where the SPE authorities feel that investigation of the case is not possible without the original documents in their possession a requisition calling for original documents should be received from the Inspector General, SPE, or Additional IG, SPE/IG of Police. After obtaining photostat copies of their requisite documents, the original documents will be handed over to the SPE authorities after obtaining a receipt, retaining the photostat copies on record. A receipt should invariably be obtained from the SPE authorities for each document handed over to them.

- (iii) Before the commencement of the investigations, the Principal Controller/Controller of Defence Accounts or his selected representative (see para (v) below) will get in touch with the SPE with a view to ascertaining that both the SPE and the Public Prosecutor fully understand all the accounts procedure and facts relevant to the case and the implication thereof. The rules of audit and, accounts may not be easily understood by the prosecuting authorities as they do not normally deal with them. The Principal Controller/Controller of Defence Accounts should, therefore, ensure that the correct position is clearly explained to them.

- (iv) Before forwarding the audit report referred to in-paragraph (i) above, the Principal Controller/Controller of Defence Accounts will convene a conference of all members of the Department who have taken part in the departmental investigations (other than those who may be suspected of complicity in the frauds or are otherwise prima facie responsible for audit failures) and are likely to be called upon to give evidence, for the purpose of making them familiar with full details of the case and of the rules and regulations relevant to it. If any member is unexpectedly called upon to give evidence, he should ask the court to allow him sufficient time to examine all the rules on the subject. It is the duty of all Government employees to make themselves fully conversant with the rules relevant to the case before giving evidence in Court on behalf of the Government.

- (v) As far as possible the same Accounts Officer will be deputed throughout the

pendency of the case. During the progress of the case in courts other than the High Court, it should be so arranged that the Accounts Officer remains in close touch with the Public Prosecutor to render such assistance and advice on the spot as may be required by the latter on technical matters of accounts and audit and to indicate where supplementary answers are required in order that the facts should be clearly placed before the judge.

- (vi) A complete record of all events connected with the case, its preparation by the SPE and prosecution in the court will be kept by the PCDA/CDA to show how far the responsibility of the Defence Accounts Department was discharged in the prosecution of the case. The Accounts Officer will inform the Principal Controller/Controller of the progress of the case at each hearing. The Principal Controller/Controller will keep the C.G.D.A. informed of the progress of the case and of all important events connected therewith from time to time.
- (vii) All documents summoned by the court which are of routine nature will be produced without reference to C.G.D.A. As regards privileged documents, the procedure is laid down in Section 123 & 124 Evidence Act which may be read in conjunction with Ministry of Law letter No. F37(1)/62-J dt. 23-6-66.
- (viii) In cases of reference, Appeal and Revision proceedings in the High Court, action as advised by the Government Advocate or the legal Remembrancer to the Local Government may be taken under the directions of the Controller General of Defence Accounts.

(ix.) SUSPENSION

352.

A. Suspension may be desirable in the following circumstances:-

- (i) any offence or conduct involving moral turpitude.
- (ii) corruption, embezzlement or misappropriation of Govt. money, possession of disproportionate assets, misuse of official power or machinery of Govt.
- (iii) serious negligence and dereliction of duty resulting in considerable loss to government
- (iv) apprehension of the Govt. servant tampering with witnesses or documents.
- (v) being involved in a public scandal
- (vi) criminal misconduct.

B. REVIEW OF SUSPENSION

An order of suspension made or deemed to have been under sub-Rules (1) or (2) of rule 10 under CCS (CC&A) Rules, 1965 shall not be valid after 90 days unless it is extended after review for a further period before the expiry of 90 days. It is, therefore, necessary to constitute Review Committee to review the suspension cases. The Review Committee may take a view regarding revocation/continuation of the suspension keeping in view the facts and circumstances of the case. The composition of Review Committee may be as follows:

SI	Authority by whom the suspension of the Govt. servant is ordered (i.e. Disciplinary Authority)	The Composition of Review Committee		
		Disciplinary Authority	Appellate Authority	Officer of the level of the Disciplinary/ Appellate Authority
a	b	c	d	e
1	Pr. CDA or CDA	The Authority by	CGDA	(i) Additional CGDA
	Pr. C of A (Fys.) or C of F&A (Fys.) Dy. CGDA (AN)	whom the suspension is ordered if that authority happens to be the Disciplinary Authority, otherwise the appropriate authority mentioned in column b.		(Audit) where the Pr. CDA or Pr. C of A (Fys.) are the Disciplinary Authority. (ii) Jt. CGDA (AN) where the CDA or CF & A(Fys.) are the Disciplinary Authority. (iii) Dy CGDA(P) where the Dy CGDA (AN) is the Disciplinary Authority.
2	Jt. CDA or by. CDA or Asst. CDA or Sr. AO or AO (Only the highest ranking officer among them holding the charge of Administration in the Main Office of the Principal Controller/ Controller's office or holding independent charge of a sub-office will exercise these powers.)	The Authority by whom the suspension is ordered if that authority happens to be the Disciplinary Authority, otherwise the appropriate authority mentioned in column b.	Pr. CDA /CDA (of that organization)	Jt. CDA/ Dy CDA/ Asstt. CDA/Sr.AO or AO, preferably available locally, depending on the level of the Disciplinary Authority

(x.) Prohibition of sexual harassment of working women

353. A.

- (1) No Government servant shall indulge in any act of sexual harassment of any women at her work place.
- (2) Every Government servant who is incharge of a work place shall take appropriate steps to prevent sexual harassment to any woman at such work place.

Explanation - For the purpose of this rule, "sexual harassment" includes such unwelcome sexually determined behaviour, whether directly or otherwise, as

- (a) physical contact and advances;
- (b) demand or request for sexual favours;
- (c) sexually coloured remarks;
- (d) showing any pornography; or
- (e) any other unwelcome physical, verbal or non-verbal conduct of a sexual nature.

3. Any act of sexual harassment of women employees is definitely unbecoming of a Government servant and amounts to a misconduct. Appropriate disciplinary action should be initiated in such cases against the delinquent Government servant in accordance with the rules.

B. The Complaints Committee regarding Prohibition of sexual harassment of working women:

The Complaints Committee should be headed by a woman and not less than half of its member should be women. The Committee constituted for redressal of the complaints by the victims of sexual harassment should be headed by an officer sufficiently higher in rank, so as to lend credibility to the investigations. Further to prevent the possibility of any undue pressure or influence from senior levels, such Complaints Committee should involve a third party, either NGO or other body who is familiar with the issue of sexual harassment.

The Complaints Committee must make an annual report to the Government department concerned of the complaints and action taken by them.

C. Report of Complaints Committee regarding Prohibition of sexual harassment of working women:

It is clarified that the findings of the Complaints Committee regarding sexual harassment of the complainant/victim will be binding on the disciplinary authority to initiate disciplinary proceedings against the Government servant(s) concerned under the provisions of the CCS (CCA) Rules, 1965.

Further, "the report of the Complaints Committee shall be deemed to be an inquiry report under the CCS Rules. Thereafter the disciplinary authority will act on the report in accordance with the rules." Sub-rule (2) of rule 14 of the CCS (CCA) Rules, 1965 has accordingly been amended to provide that the Complaints Committee shall be deemed to be the inquiring authority appointed by the disciplinary authority for the purpose of these Rules.

(xi.) Miscellaneous

354. With reference to initiation of disciplinary action against the Officers and Staff, posted in the Offices of PIFAs/IFAs for the delinquencies relating to the functioning of IFA System, the concerned PIFA/IFA shall initiate the action. The PIFA/IFA shall call for the explanation of the errant official and examine the same. If prima-facie, there exists a case, the PIFA/IFA shall forward a statement of case alongwith the draft charges and connected documents to the Proforma Controller concerned or to CGDA as the case may be.

- (a) The necessary follow-up action, viz., from the stage of issuing of formal charge-sheet to till finalisation of the disciplinary case, in respect of officials up to the rank of AAO shall be taken by the Proforma Controller concerned.
- (b) In respect of errant officials in the grade of AO/SAO and above, the statement of case and other connected documents shall be forwarded by the PIFA/IFA to the CGDA.

Further, the work relating to the Conduct and Discipline in respect of all the RTCs/NADFM/DPTI and other Training Institutes shall be handled by the Proforma Controller concerned/CGDA, as the case may be, on the similar lines at (a) & (b) above.

(xii). CVC/UPSC advice

354-A. In order to ensure expeditious disposal of disciplinary proceedings, the second stage consultation with CVC in disciplinary matters has been dispensed with. However, in those cases where consultation with UPSC is not required as per extant rules/ instructions the second stage consultation with CVC should continue.

(xiii). DISPLAY OF NOTICE BOARD:

354 B. A standard notice board in the following format in English, Hindi and as well as in the vernacular language of the area may prominently be displayed in the reception area of the office:

"DO NOT PAY BRIBES. IF ANYBODY OF THIS OFFICE ASKS FOR BRIBE OR IF YOU HAVE ANY INFORMATION ON CORRUPTION IN THIS OFFICE OR IF YOU ARE A VICTIM OF CORRUPTION IN THIS OFFICE, YOU CAN COMPLAIN TO THE HEAD OF THIS DEPARTMENT, OR THE CHIEF VIGILANCE OFFICER/THE SUPERINTENDENT OF POLICE, CENTRAL BUREAU OF INVESTIGATION AND THE SECRETARY, CENTRAL VIGILANCE COMMISSION".

SCHEDULE to Chapter VI

as revised vide C.G.D.A. No. AN/XIII/13007/2/Vol VI (PC-II) dt. 16/4/2001.

Description of post	Appointing authority	Authority competent to impose penalties and penalties which it may impose (with reference to item numbers in Rule 11 of the Central Civil Services (Classification, Control and Appeal), Rules, 1965	Appellate Authority	
1.	2.	3.	4.	
PART I (Group 'B' Posts)				
1. OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS				
(1) (i) Senior Accounts officer	Controller General of Defence Accounts	Controller General of Defence Accounts	All	Secretary (Defence Finance)
(ii) Accounts Officer				
(iii) Hindi Officer				
(iv) Assistant Accounts Officer	Deputy Controller General of Defence Accounts	Deputy Controller General of Defence Accounts	All	Controller General of Defence Accounts
(v) Senior Personal Assistant				
PART II (Group 'C' Posts)				
(2) All posts	Deputy Controller General of Defence Accounts(Administration)	Deputy Controller General of Defence Accounts (Administration)	All	Controller General of Defence Accounts
PART III (Group 'D' Posts)				
(3) All posts	Deputy Controller General of Defence Accounts (Administration)	Deputy Controller General of Defence Accounts (Administration)	All	Controller General of Defence Accounts
2 OFFICE OF THE PRINCIPAL CONTROLLER OF ACCOUNTS (FACTORIES)/CONTROLLER OF FINANCE AND ACCOUNTS (FACTORIES)				
PART I (Group 'B' Posts)				
1.	2.	3.	4.	5.
(1) (i) Senior Accounts officer	Controller General of Defence Accounts	Controller General of Defence Accounts	All	Secretary (Defence Finance)
(ii) Accounts Officer				
(iii) Hindi Officer				
(iv) Assistant Accounts Officer	Principal Controller of Accounts(Factories)/ Controller of Finance and Accounts (Factories)	Principal Controller of Accounts(Factories)/ Controller of Finance and Accounts (Factories)	All	Controller General of Defence Accounts
(v) Senior Personal Assistant				
		*Joint Controller of Finance and Accounts (Factories) or *Deputy Controller of Finance and Accounts (Factories)	(i) to (iv)	Principal Controller of Accounts(Factories)/
		Accounts (Factories) or *Assistant Controller of Finance and Accounts (Factories)		Controller of Finance and Accounts (Factories)

PART II (Group 'C' Posts)				
All posts	Principal Controller of Accounts(Factories)/ Controller of Finance and Accounts (Factories)	Principal Controller of Accounts(Factories)/ Controller of Finance and Accounts (Factories)	All	Controller General of Defence Accounts
		*Joint Controller of Finance and Accounts (Factories) or *Deputy Controller of Finance and Accounts (Factories) or *Assistant Controller of Defence Accounts	(i) to (iv)	Principal Controller of Accounts(Factories)/ Controller of Finance and Accounts (Factories)
PART II (Group 'C' Posts)				
1.	2.	3.	4.	5.
All posts	Principal Controller of Defence Accounts/ Controller of Defence Accounts	Principal Controller of Defence Accounts/ Controller of Defence Accounts	All	Controller General of Defence Accounts
		*Joint Controller of Defence Accounts or *Deputy Controller of Defence Accounts or *Assistant Controller of Defence Accounts Or Accounts Officer *Senior Officer/Accounts Officer	(i) to (iv)	Principal Controller of Defence Accounts/ Controller of Defence Accounts
PART-III (Group 'D' Posts)				
All posts	Principal Controller of Defence Accounts/ Controller of Defence Accounts	Principal Controller of Defence Accounts/ Controller of Defence Accounts	All	Controller General of Defence Accounts
		*Joint Controller of Defence Accounts or *Deputy Controller of Defence Accounts or *Assistant Controller of Defence Accounts Or *Accounts Officer/Accounts Officer Or *Assistant Controller of Finance And Accounts (Factories) or Accounts Officer *Senior Officer/Accounts Officer	(i) to (iv)	Principal Controller of Defence Accounts/ Controller of Defence Accounts
All Posts	PCA (Factories)/Controller of Finance and Accounts(Factories)	Principal Controller of Accounts (Factories)/ Controller of Finance and Accounts(Factories)	All	Controller General of Defence Accounts

1	2	3	4	5
		*Joint Controller of Finance and Accounts (Factories) Or, *Assistant Controller of Finance and Accounts (Factories) Or, *Senior Accounts Officer/Accounts Officer	(i) to (iv)	Principal Controller of Accounts (Factories)/Controller of Finance and Accounts (Factories)
3. OFFICE OF THE PRINCIPAL CONTROLLER OF DEFENCE ACCOUNT/CONTROLLER OF DEFENCE ACCOUNTS (INCLUDING PENSIONS)				
PART-1 (Group 'B' Posts)				
(1) (i) Senior Accounts Officer	Controller General of Defence Accounts	Controller General of Defence Accounts	All	Secretary (Defence Finance)
(ii) Accounts Officer				
(iii) Hindi Officer				
(iv) Assistant Accounts Officer	Principal Controller of Defence Accounts/Controller of Defence Accounts	Principal Controller of Defence Accounts/Controller of Defence Accounts	All	Controller General of Defence Accounts
(v) Senior Personal Assistant				

PART-II (Group 'C' Posts)				
All Posts	Principal Controller of Defence Accounts/Controller of Defence Accounts	Principal Controller of Defence Accounts/Controller of Defence Accounts	All	Controller General of Defence Accounts
		*Joint Controller of Defence Accounts Or *Deputy Controller of Defence Accounts Or *Assistant Controller of Defence Accounts Or *Senior Accounts Officer/ Accounts Officer	(i) to (iv)	Principal Controller of Defence Accounts/Controller of Defence Accounts
PART- III (Group 'D' Posts)				
All Posts	Principal Controller of Defence Accounts/Controller of Defence Accounts	Principal Controller of Defence Accounts/Controller of Defence Accounts	All	Controller General of Defence Accounts
		*Joint Controller of Defence Accounts Or *Deputy Controller of Defence Accounts Or *Assistant Controller of Defence Accounts Or	(i) to (iv)	Principal Controller of Defence Accounts/Controller of Defence Accounts
		*Senior Accounts Officer/ Accounts Officer		

Note : Only one of these Officers, in part I, II and III above, namely highest ranking officer among them holding charge of administration in the Main Office of the Principal Controller/Controller's Offices or holding independent charge of a sub office will exercise these powers.

Note : In continuation to CGDAs circular No. 687/AN/F dated 16.11.1967 addressed to all Controller of Defence Accounts, Controller General of Defence Accounts continues to be the Appointing Authority in regard to such Group B' and `C' personnel appointed by him before the issue of Ministry of Finance (Defence) Notification dated 25.3.1967. Hence, a major penalty on a person appointed by the Controller General of Defence Accounts can only be imposed by him. The above limitation does not preclude the Principal Controller of Accounts (Factories)/Principal Controller/Controller of Finance and Accounts (Factories)/Controller of Defence Accounts from initiating and processing disciplinary proceedings for major penalties in respect of such personnel including appointment of inquiry Officer and consideration of inquiry report. In this context directions/clarifications given in CGDA New Delhi circular No. AN/1QII/13007/2/VolY1 dated 22.10.92 addressed to all Controllers of Defence Accounts will also persist.

CHAPTER VII

GENERAL PRINCIPLES REGARDING THE STAFFING OF PRINCIPAL CONTROLLER'S/ CONTROLLER'S OFFICE-GENERAL OUTLOOK-TRANSFERS ETC.

GENERAL KNOWLEDGE OF WORK

- 355.** It is desirable that interchanges among officers, Assistant Accounts Officers/Section Officers (Accounts), Senior Auditors/ Auditors and clerks should be carried out in all offices as far as it is practicable to do so. Such a course is necessary for the following reasons,
- (i) General knowledge of the work of the Department facilitates in passing of the Subordinate Accounts Service Examination, tends to develop intellect and business outlook, and helps to produce good Section Officers (Accounts)/Assistant Accounts Officers and Accounts Officers/Senior Accounts Officers.
 - (ii) It is inadvisable for Assistant Accounts Officer/Section Officer (Accounts), Senior Auditors/Auditors and Clerks to be away from the main office, or to remain in any particular section, for prolonged periods, as this results in their getting out of date in their general knowledge of the work of the Department.
 - (iii) It is necessary to guard against any tendency to look upon an Assistant Accounts Officer/Section Officer (Accounts), Senior Auditor/Auditor or Clerk as indispensable in any particular position.
 - (iv) In the event of an outbreak of war, most of the junior staff will be required to take up responsible duties, requiring a varied knowledge of the work of the Department, and it is essential that they should be trained in all branches of work.
- 356.** The provisions of Para 355 do not apply to Assistant Accounts Officers/Section Officers (Accounts), Senior Auditors/ Auditors and Clerks on the verge of retirement, nor to staff who have been definitely classed as fit for routine duties only and, as such, have been stopped at the efficiency bar. The staff coming under the latter category can usually be employed continuously in sections like the Record and Disbursement Sections.
(Since obsolete in the light of 5th CPC.)

GENERAL OUTLOOK

- 357.** All members of the Defence Accounts Department should consider it their duty to improve the work of the Department, to better its relationship with the Defence Service authorities with whom they have to deal in the course of their official business, and generally to assist in making and maintaining the Department as a thoroughly efficient organisation, valuable to Government and appreciated by the Defence Services. They should also realise that the work of the Department comes before personal convenience or private considerations.
- 358.** The adoption of helpful attitude in all dealings with officers and establishments of the Defence Services is necessary. It should be ensured that, while they do not get

more than their entitlement, they are assisted in obtaining all that is due to them under the regulations governing their pay and allowances. It is the duty of the Department to point out any short claim made by an officer or other individual of the Defence Services, or any omission to submit a claim which is correctly due and payable by Government.

359. The importance of maintaining good relations between officers of the Defence Services and those of the Department, in order to ensure close co-operation and smooth working, will be impressed by Principal Controllers/Controllers on all officers serving under them.

360. In addition to periodical visits of Principal Controllers/ Controllers to Command, Area and Sub-Area Headquarters, Officers of the IDAS and SAOs/AOs in charge of local audit should also occasionally visit Area or Sub-Area Headquarters in the stations which they visit. Such visits are valuable in helping to settle outstanding cases, and they also enable officers of the Department to become acquainted personally with whom they have to deal in the course of their official duties.

Note : All movements to outstations should be regulated with due regard to economy in travelling and daily allowances. Under no circumstances should such visits be made an excuse for frequent or unnecessary journeys to outstations, involving considerable expenditure in travelling allowances

361. Officers of the Defence Services should be encouraged to write personally to the Principal Controller/ Controller or the Joint Controller on really important matters and to the Accounts Officer/Senior Accounts Officer/ACDA-in-Charge section concerned, whenever any unusual difficulty arises, or the settlement of a case is being unduly delayed. Similarly, the Controller or other Officers, by writing personally, to officers who experience difficulty in rendering accounts, returns or claims, etc., in the correct form, and explaining the matter fully can often give useful assistance and expedite work all round.

362. The Heads of Pay Accounts Offices(ORs), LAOS, and RAOs, Area Accounts Offices perform an important function in representing the Department at outstations and are in a position to contribute to its efficient working. Without in any way relaxing the vigilance of audit, they should pay special attention to the following points

- (i) Establishing a personal contact with all officers with whom they are concerned.
- (ii) Assisting the executive authorities to the fullest extent possible in all matters relating to accounts and in the settlement of outstanding objections, and in creating a confidence in them that such assistance is always available.
- (iii) Ensuring that all objections raised are couched in polite and courteous language, that the reasons for raising the objections are fully explained citing references to the orders on the subject and that all objections raised are fully intelligible. The wording of objections in a curt or impolite manner not only give offence, but is also liable to

retard their settlement, and should be scrupulously avoided.

Note : The above applies equally to objections issued from the main office.

- (iv) Keeping the main office in touch with any matters which it is desirable that the Principal Controller/ Controller or his Officers should know.
- (v) Always bearing in mind the fact that they are responsible officers of the Department, representing the Principal Controller/Controller to the authorities with whom they deal.

EDUCATION OF OFFICERS AND ESTABLISHMENTS

363. The education of officers and establishments of the Department in their official duties is a matter of primary importance in relation to efficiency and the Controller should pay special attention to it. He should also take adequate steps to ensure that all officers and SOs(A) in his office realise that it is their duty to impart such instruction to establishments serving under them as will ensure that they become efficient in their duties in the minimum time possible.

364. The manner in which the education of officers and establishments can best be carried out is left to the discretion of Principal Controllers/Controllers. The following means are suggested for adoption.

- (1) Short lectures of about 10 or 15 minutes duration occasionally by the Principal Controller/Controller to his officers, and discussion with them on general subject e.g., financial advice, higher audit, etc.
- (2) Short lectures by IDAS Officers or Senior Accounts Officers/Accounts Officers to Assistant Accounts Officers/ Section Officers (Accounts) and Senior Auditors of their section on particular branches of the work and on their general duties.
- (3) Lectures by selected Assistant Accounts Officers/ Section Officers (Accounts) to candidates for the Subordinate Accounts Service Examination on the subjects for that examination.
- (4) Verbal instructions by officers to junior clerks on such matters as the avoidance of common mistakes and incorrect expressions in drafting letters, a methodical system of work and disposal of correspondence, the importance of keeping work absolutely current, the unkeep of registers, or other subjects, a knowledge of which will improve their general efficiency.

Note : Except in the case of (3) above, such instructions should ordinarily be given during the normal office hours but should not be allowed to interfere with the ordinary routine of work.

365. General knowledge of the Defence Services Organisation is of great value and advantage should be taken of any opportunity of increasing such knowledge. For example, Principal Controllers/Controllers should arrange for a body of officers, Assistant Accounts Officers, Section Officers (Accounts), Senior Auditors/ Auditors

and Clerks to be taken round a Store Depot, or other formation and have the work of the formation explained to them by an officer serving with it. General knowledge of this nature is particularly important in the case of the Local Audit Staff and each L.A.O. should ensure that the staff working under him/her are made fully conversant with the work of all the formations in his audit area.

- 366.** It is possible in certain cases for officers to take work direct from one or more selected clerks in a section. This should be done to the extent possible as it relieves the A.A.O/SO(A) of some of his work and thereby enables him to devote more time to the instruction of the members of his section. It also affords an opportunity to the Accounts Officer/Senior Accounts Officer/A.C.D.A.-in-charge Section of giving individual instructions to one or more Senior Auditors/Auditors and Clerks in his Section.
- 367.** The general duties of Group Officers, Senior Accounts Officer, Accounts Officer/Hindi Officers/A.C.D.A.-in-charge sections and A.A.Os/Section Officers (Accounts) of Sections are detailed in Appendix I to this Manual.

TRANSFER POLICY

- 368.** The fundamental principles governing the transfers of members of the Department, excluding IDAS officers, from one office to another are:-
- (1) to safeguard the interests of Government and to maintain the efficiency of the service in the highest possible degree,
 - (2) to ensure equality of treatment for all, so far as it is possible to attain this,
 - (3) to make the A.A.Os/Section Officers (Accounts) proficient all round in the work of the Department to enable them to occupy pivotal positions, and
 - (4) to meet the convenience and wishes of individuals when there is an opportunity of doing so with due regard to the interests of the service.

These principles shall also be broadly followed for transfer of SAOs/AOs/HOs/SPSs to the extent administratively feasible keeping in view the constraints of these grades. Within the framework of the above fundamental principles the Detailed Transfer Policy of the Department is at Annexure to this para.

369 to 380 : Paras Deleted.

Transfer Policy : Defence Accounts Department

Scope:

- 1.1 The criteria laid down in the succeeding paragraphs will be observed by the HQrs and field Pr Controllers/Controllers in effecting transfers of staff within their jurisdiction. Transfers ordered on administrative/disciplinary or compassionate grounds and that of new recruits will be outside the purview of the transfer policy.
- 1.2 Transfers are necessary to man offices spread across India and review of this policy shall be carried out every five years.
- 1.3 Periodical transfers are necessary to man offices at hard, small stations having difficult geographical conditions and lacking other facilities and also to repatriate staff serving at other stations; and seeking posting to their choice stations.
- 1.4 Main intention of transfer of staff should be to repatriate individuals serving at tenure and difficult stations; to give all members a chance to serve at popular stations of their choice, as far as possible and to shift individuals employed on sensitive assignments after completion of the prescribed tenure.
- 1.5 In order to ensure transparency in transfers, volunteer list should invariably be published on the website of the Organisation.

1.6 **Defence Accounts Placement Board**

All transfers shall be recommended by the Defence Accounts Placement Board and approved by the Competent Authority as notified vide CGDA's letter No AN-1/1201/SC/82/2011 dated 31/12/2013 as amended from time to time.

2. **Categorization of stations and tenures:**

2.1 All stations where offices of the Department (including HQrs of the Controllers) are located, will be categorized under the following two broad categories :

a) **Hard/Tenure stations** Those stations where there is lack of normal amenities of life, due to difficult conditions of service etc; and which are therefore very unpopular with the staff, will be identified and fixed as hard/tenure stations. Cities with a considerable population, having schools/colleges, hospital etc. will not be categorized as hard/tenure stations merely because staff or a section of staff is reluctant to serve there.

b) **Others** Rest of the stations will be categorized as 'Other Stations'. And from among these stations, PCsDA/CsDA will identify 'popular stations, posting to which are in

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- c) great demand. Some of these popular stations will be centrally controlled and posting to these will be made by the CGDA's office only. Their status as centrally controlled will be reviewed periodically based on the number of volunteers applying for these stations.
- 2.2 A tenure will be fixed for hard/tenure stations. An individual who completes the prescribed tenure at a hard/tenure station will be transferred out except as otherwise provided for.
- 2.3 The normal tenure in other offices/stations shall be three years. However, PCsDA/CsDA will have the discretion to reduce the period but not below two years in exceptional cases, with due regard to all relevant factors, such as degree of unpopularity of the station, difficulty in finding suitable replacement etc. or on compassionate grounds or administrative exigency. The period for rotation of staff in other stations need not be fixed or inelastic. Continuance of an individual at these stations beyond three years is subject to the overriding conditions that (a) it is not necessary to immediately transfer him/her to meet a requirement elsewhere and (b) there is no legitimate claimant for the station where he is serving.
- 2.4 In determining whether a person has completed the tenure at a station, authorized period of leave up to a maximum of one month in a year for other station and 60 days for hard/tenure stations, will be reckoned as service at the station. Controllers will have the discretion to make marginal adjustments in the prescribed tenure, where warranted. For counting a break in station seniority for a particular station, a minimum period of one year should be served out of that particular station. However, the period of Child Care Leave shall not be counted as stay in any particular station.
- 2.5 Notwithstanding the tenure prescribed for a station an individual employed in a office/post involving substantial third party payment related to work will be transferred out on completion of tenure fixed for such assignments, unless he/she can be accommodated in another office which does not have such payment function, till he/she is due to be posted out of the station.

3. Transfer from hard/tenure stations:

- 3.1 A tenure will be fixed for hard/tenure stations. An individual who has completed his/her prescribed tenure at a hard/tenure station will be asked to give three stations of choice, in order of preference. He/she will be accommodated at his/her first choice station as far as possible as per administrative feasibility. This shall, however, not be applicable to the staff belonging to the same region and their repatriation to

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choice stations shall be considered as per turn. An individual will be asked to serve for maximum two terms at hard/tenure stations in the entire service period.

However, transfer of new recruits serving at hard/tenure and other stations, will be governed by the laid down transfer policy for new recruits fixed for them by the CGDA's office from time to time. For any relaxation in the case, the matter will be referred to the CGDA's office for waiver and approval. Similarly newly promoted SOs (A) will have to serve for 3 years at their allotted place of posting. Thereafter, they would become eligible for transfer to their choice station (s) as per administrative feasibility.

- 3.2 If an individual wishes to continue at hard/tenure station after completion of prescribed tenure, he/she may be allowed to do so, if it is administratively feasible.
- 3.3 To ensure timely repatriation of staff from the hard/tenure stations, advance action, preferably 6 months before completion of tenure, shall be taken so that transfer orders in respect of such staff are issued at least three months before the date of completion of tenure.
- 3.4 Individuals posted as substitute will be relieved of their duties immediately but not later than two months from the date of issue of transfer order; by the concerned PCsDA/CsDA in exceptional circumstances.

4 Manning of vacancies at hard/tenure stations:

Selection of Staff for manning vacancies at hard / tenure stations will be made from amongst the following:

- (i) Volunteers for that station
- (ii) Station seniors who have never served at hard/tenure stations on inter-se seniority basis determined on the basis of length of service at present station (s) beyond the minimum tenure prescribed.
- (iii) Individuals who have completed their tenure at other stations, and had served earlier at a hard/tenure station for the prescribed period. The criterion for selection will be same as laid down above, except that the person, who had served earliest at a hard /tenure station, will be moved first.

However, transfer to five centrally controlled hard stations of J&K region will be carried out as per policy for the region so specified by the CGDA's office from time to time.

5 Transfer from other stations:

Transfer from other than Hard/tenure stations will be effected in the following circumstances:

- (i) To fill up vacancies at hard/tenure stations, the selection being made in accordance with the criteria prescribed in para 4 above.
- (ii) To meet the shortages in another station/accommodate volunteers. If a selection has to be made from among a number of individuals serving at various other stations who have completed their tenure, the criteria for selection will be length of service at their present station, beyond the minimum stay prescribed.
- (iii) If the number of such individuals is appreciable, their transfers may be effected in convenient batches, strictly on the basis of seniority of service at the station.

6 Staffing of vacancies at other stations:

Selection of staff for filling up of vacancies at other stations will be made from amongst the following from in that order:

- (i) Individual due for transfer from hard/tenure stations on completion of tenure.
- (ii) Persons above 58 years of age, if not serving at their choice stations, will be repatriated to those stations (if so desired by them) to the extent administratively feasible. In making a selection from amongst such individuals, preference will be given to those who have not at all served earlier at the station or whose service at the desired station has been the least.
- (iii) Out of volunteers from other stations, those who have put in at least three years service at their present stations. However, PCsDA/CsDA will have the discretion to reduce the period but not below two years in exceptional cases, with due regard to all relevant factors, such as degree of un-popularity of the station, difficulty in finding suitable replacement etc. or on compassionate grounds or administrative exigency. The period for rotation of staff in other stations need not be fixed or inelastic.

7 Transfer to offices having a substantial third party payment function:

- 7.1 To ensure an acceptable level of efficiency in discharge of this function, due

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weightage shall be given to the APAR profile of the available staff. A minimum cooling off of three years between two such assignments shall however be ensured and normally not more than three such tenures shall be allowed unless there are no other eligible staff available.

7.2 Timely rotation of staff in such offices shall be monitored by the PCsDA/CsDA.

8. Exemption from transfer/deferment:

Exemptions /Deferments may be considered in the following circumstances:

(i) In case where an employee or a member of his family is suffering from serious ailments such as Cancer, polio, blindness, mental/psychiatric disorder, paralysis etc or is differently-abled; PCsDA/CsDA may at their discretion grant exemption from transfers for a specific/limited period provided the disease is certified by the authorized specialists and supported by medical documents/papers. The case will be reviewed before the period of exemption is over.

Differentlyabled employees may be granted exemption from transfer taking into account the seriousness of the cases involving loss of limbs, spinal cord injuries, paralysis, visual disability etc

In case differently-abled employees are considered for transfer, efforts shall be made to accommodate them within the same State/region at the stations where adequate medical facilities are available.

(ii) Individuals, whose children are differently-abled and are studying in specialized institutions/schools, will be transferred only to stations where such schooling facilities are available.

(iii) If an individual or his wife/child is suffering from TB, the transfer may be deferred for the period of treatment, on the specific recommendation of the Specialist attending on the case.

(iv) On educational grounds where the child is in Class Xth/XIIth.

(v) Single parents with child/children up to 18 years of age.

(vi) Besides above, there shall be exemption from transfer for widows and divorcees (Females) on case to case basis till they maintain such status.

(vii) Subject/domain experts so identified by the Controllers. Utmost care shall be

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exercised to ensure that such exceptions are not made in a routine manner. Such exemptions shall be reviewed on completion of period of exemption.

(viii) Similarly, members of the core developing team for various IT projects, as certified by the EDP Wing of the CGDA's office, shall be exempted from transfers.

8.2 Where both the husband and wife are serving in the Department, they shall be posted to the same station, as far as administratively possible, keeping in view the spirit of orders issued by DoPT on the subject.

Husband and wife teams when one of them is serving outside the Department under other Central Government Department/Public Sector Undertakings/State Governments, may as far as possible and within the constraints of administrative convenience as stated above, be considered for posting at the same station or if there is no vacancy/post in that station to the State where the other spouse is posted. These shall also be governed as per the DOP&T guidelines on the subject, as far as administratively feasible.

8.3 Where for administrative/other reasons it is not possible to accommodate the spouse in the place of posting of the husband/wife, preference shall be given in the repatriation to the place of posting of the spouse upon completion of two years.

8.4 Members of Joint Consultative Machinery nominated by the recognized HQrs Associations will be exempted from transfer for so long as they hold these memberships except for administrative exigency. The President and the General Secretary of the Headquarters Associations at the HQrs office of Principal Controllers/Controllers will also be exempted from transfer during the term of their appointment except for administrative exigency. The exemption will be available for either of the two categories i.e. as President/General Secretary or ROC/JCM IVth Level member.

8.5 Individuals over fifty six years of age who wish to continue at their present stations, will normally be exempted from transfer.

8.6 Care shall be taken to post ladies at a station of their choice or at a convenient distance from the station of present posting to the extent feasible. In such cases they shall also be eligible for repatriation to their choice station upon completion of two years and priority shall be given to such cases.

9. Transfer on promotion:

Promotion within the clerical grade will not automatically entail transfer of an individual. When the promotion is to the SOs (A)/AAO or AOs grade, the deployment of the individual will depend, inter alia, on such factors as administrative requirements, availability of vacancy, choice stations etc. Provision of exemption from transfer on attaining the age of 56 years, however will not be applicable in this case.

10. State/Own Expense:

Transfers effected before completion of physical stay as per prescribed tenure on account of request of individual on medical grounds or any other exigencies, would be at own expense and would be considered on case to case basis by the competent authority; otherwise any transfer carried out in public interest or after completion of prescribed stay would be at State expense.

11. Periodicity of transfers:

Periodicity of transfers shall be effected in a manner so as to coincide with the end/beginning of academic year except transfers on request.

12 General principles governing inter-command transfers:

12.1 Transfers shall also be effected by CGDA's office from time to time to address inter-command/station shortages (from amongst volunteers as well as from organization/station seniors as per administrative necessity) and to provide an opportunity to officials to serve in stations of their choice. Such transfers shall be effected through the Half Yearly transfer exercise in October and April. The main exercise shall be carried out in October and volunteers not accommodated in the exercise, shall be automatically carried forward to April list. Thus only fresh requests or change requests if any, are to be furnished under the April list. The requests not acceded to in the April list will not be carried forward to the October List. While furnishing request for Oct/April, the choice will be for station and not any particular Command/Office.

12.2 Such cases shall be forwarded to CGDA's office by the respective Controllers along with their recommendations. Where a particular case is not recommended, the reasons for the same should be invariably indicated, failing which the remarks will not be accounted for. While considering repatriation cases/requests from

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volunteers, consideration shall be given to factors such as stay away period from the choice station, whether served before, home-town, age, gender, physical disability, and distance from the station of choice etc.

- 12.3 Where inter-command transfers of the staff are effected on station seniority basis, efforts will be made to post them within the same region, subject to availability of vacancies.
- 12.4 In the case of static offices, viz. PCDA (New Delhi), PCDA (O), Pune, PCDA (P) Allahabad and CDA (Funds), Meerut, a limited number of persons will be transferred out at convenient intervals, at the discretion of the CGDA's office, to the offices of the PCsDA/CsDA at the same station or outstations depending upon administrative requirement in order to provide a wide exposure to the Staff and/or to fill up urgent requirement at various stations.
- 12.5 Efforts shall be made to give consideration to the experience profile of the staff while deciding their office of posting. This however, will be subject to availability of vacancies.
- 12.6 Staff with a continuous tenure of more than 5 years under one Command can request for change through the half yearly exercise. The same shall be considered, whether at the same station or outside, depending on administrative feasibility.

13 Centrally Controlled Stations:

- 13.1 Transfer to the Northern region presently being controlled and regulated by CGDA's office shall be governed separately as per orders issued from time to time.
- 13.2 Transfers to Port Blair and Bhutan shall continue to be effected by CGDA's office through a separate Panel.
- 13.3 Posting in and out of Kerala shall continue to be centrally controlled.
- 13.4 Transfers from and to all other stations/offices shall be effected by PCA (Fys)/PCsDA/Controllers within their jurisdiction in accordance with the guidelines of this policy and as per their administrative requirements.
- 14 The above indicative guidelines are meant to guide the exercise of transfer of staff to the extent administratively feasible. These guidelines are not intended to create any entitlement of any kind.

HANDING/TAKING OVER REPORTS

381. At the time of change in incumbency in the posts of Clerks and upwards upto the level of Group Officers/Dy. C.D.A. both in the Controller's office and Sub-Offices, handing and taking over reports will be prepared in the prescribed form given in Annexure A to this chapter. The form may be modified or amplified by the Principal Controllers/Controllers to suit local conditions and to provide for items of work peculiar to the particular charges.

The distribution of Handing/Taking over Reports will be as follows

- | | |
|--|--|
| 1. G.O./Dy. C.D.A. | 1 Copy-Office copy
1 Copy-AN Section of the Main Office.
1 Copy-Relieving Officer
1 Copy-Relieved Officer |
| 2. Senior Accounts Officer/Accounts Officer | 1 Copy-Office Copy
1 Copy-AN Section of the Main Office.
1 Copy-Group Officer
1 Copy-Relieving Officer
1 Copy-Relieved Officer |
| 3. Assistant Accounts Officer/Section Officer (Accounts) | 1 Copy-Office Copy
1 Copy-Senior Accounts Officer /
Accounts/Officer
1 Copy-Group Officer
1 Copy-Relieving Officer
1 Copy-Relieved Officer |
| 4. Senior Auditors/Auditors/Clerks | 1 Copy-Office copy
1 Copy- Assistant Accounts
Officer/ Section Officer (Accounts)
1 Copy-Senior Accounts Officer/
Accounts Officer
1 Copy-Relieving Officer
1 Copy-Relieved Officer. |

The Handing/Taking over Reports in respect of officers at item (1) and (2) above will be put up to the PC.D.A./ C.D.A./Joint C.D.A. by the Administration Section of the Main Office for information.

Assistant Accounts Officer/Section Officer (Accounts), Accounts Section attached to MES formations, will, however, render transfer reports on I.A.E(CDA) 269 as prescribed in Para 301 et. seq. of MES Accountants Manual.

382. to 384. Blank.

ANNEXURE 'A' (Referred to in Para 381)

Handing/Taking Over Report

1. Name of the Office/Section Group :

2. Date of Handing/Taking Over (FN/AN)

I. General

3. Cash Book Cash in hand Cash in Bank

(a) Public Fund (b) Imprest (c) List of cheque pads/check Books handed over

4. List of Dead Stock Articles under different categories.

5. (a) Establishment

(1) Posted Strength

(2) Authorised strength.

(3) Strength demanded.

(b) Disciplinary cases

(c) Liaison with administrative authorities.

(d) Details of progress of Expenditure against allotment to date in respect of Loans/Advances, T.A., Miscellaneous and Contingent expenditure of the D.A.D. Allotment Expenditure

6. List of important files

(a) Top secret.

(b) Secret.

(c) Confidential and

(d) Other Important files.

7. Whether all the important Registers/Documents maintained have been brought upto date. If not, specify the details.

II. Technical

8. State of Work

- (a) List, of Important/Special letters outstanding.
- (b) List of Important cases initiated and pending decisions/reply from higher/other authorities.
- (c) Pre-audit bills/claims outstanding.
- (d) Post-audit bills/claims outstanding.
- (e) Total amount of demands outstanding more than;
 - (i) six months (ii) one year
- (f) Important objections/Notes, outstanding
 - (i) Internal Audit (ii) Test Audit (iii) Tour Notes.
- (g) Arrears in audit/inspection (position regarding scheduling, pricing, adjustment of D.Os. Part II Orders etc., should be indicated).

Note : Any special steps contemplated in this regard and proposed priorities, if any, with reasons therefore should also be indicated.

9. Miscellaneous

Any other points of interest/information to be communicated to the relieving officer.

HANDED OVER TAKEN OVER

(Signature of Officer relieved)	(Signature of the Officer taken over)
(Name and Designation)	(Name and Designation)
(in Block letters)	(in Block letters) Station

Note : Items not applicable should be scored through.

CHAPTER-VIII

OFFICE BUILDING AND FURNITURE

OFFICE BUILDING

(i) SECURITY

385. Instructions on various aspects of the departmental security in respect of offices of the D.A.D. which are located outside the Defence Headquarters, Security Zone are contained in the Pamphlet titled 'Departmental Security Instructions' issued by the Ministry of Home Affairs. The Office of the C.G.D.A and other Principal Controller/Controller Offices which are located in the Defence HQ Security Zone, will be governed by the Departmental Security Instructions issued by the Ministry of Defence. With a view to ensure that the requirements of departmental Security are at all time kept in view and measures to remedy defects or to effect improvements in Security arrangements are taken whenever occasion arises, the following guidelines of security regarding office buildings are laid down. It should be ensured that

- (i) adequate compound wall/barbed wire boundary fencing exists in all offices having compounds;
- (ii) the number of entries and exits to the office premises are restricted to one for entrance and one for exit;
- (iii) all doors and windows can easily be closed and that locks of good quality are fitted to the doors;
- (iv) all windows, specially on the ground floor, have iron bars;
- (v) all door keys of office rooms are at all times in safe custody and that the duplicates thereof are kept in deposit with the Security Officer, where the duplicate key of any lock is not traceable, the lock should immediately be replaced; both the keys of each lock have a metal number tag and the duplicate keys in deposit are checked once a month;
- (vi) no office room remains unlocked or unattended to at any time, during the lunch interval, one person in every room is placed on duty to look after it;
- (vii) cleaning and dusting of office rooms is done in the presence of responsible persons detailed for the purpose; one or two senior clerks (as required) may be detailed for this job, as well as for security duty in the evening.
- (viii) the person detailed for security duty (after the office room is vacated in the evening) as well as for fire duty (Para 404 refers) should see that (a) all windows are bolted; (b) all safes, almirahs, boxes etc., are locked; (c) all seals and stamps are kept under lock and key and no important registers/books are lying about in the sections; (d) waste paper baskets and fire places have been emptied; (e) all lights and fans have been switched off; and (f) that the room is taken care of by the security staff (where provided separately) chowkidar etc., and any points of interest concerning security noticed in respect of rooms entrusted to them are noted in the register maintained for the purpose in order to bring the defects to the notice of the Security Officer for rectification;

Note. The individuals employed on the job mentioned at clauses (vii) and (viii) above may be given compensatory concession to leave office earlier or to attend office late next day as the case may be depending upon the nature of duties entrusted to them and the exigencies of work.

- (ix) adequate security arrangements exist for guarding the office buildings and also that

- (x) requisite number of light points are provided to keep the premises fairly lit at night ; proper arrangements exist for controlling entry of visitors and that outsiders are permitted to see officer only, and that they are escorted from the gate to the officer concerned and back to the gate on completion of business, they should not be left alone in a room where access to classified documents is possible;
- (xi) staff attending office on Sundays or closed holidays or sitting in office well beyond office hours are allowed to do so only with the prior written permission of the A.O./S.A.O./A.C.D.A.-in-Charge section and that they sign and enter their particulars in an `In and Out' Register specially maintained for this purpose;
- (xii) members of the staff are discouraged from carrying brief cases, magazines and newspapers etc., to office rooms, and (xiii) surprise visits at night at frequent intervals are paid under the supervision of the Security Officer to see that the building/premises are safe and that the Chowkidars are vigilant.

(ii) INSPECTION

- 386.** In Principal Controllers'/Controllers' office and other large offices, an officer, assisted by an Assistant Accounts Officer/ Section Officer (Accounts) will be detailed in office orders, weekly in rotation, to be in-charge of the office buildings and compound during the week. They will make a daily inspection of the office building and compound and will see that personnel employed for the same do their work properly.
- 387.** On each Monday, a report will be submitted by the officer who was on inspection duty during the previous week, to the Accounts Officer/Senior Accounts Officer/ACDA-in-Charge' Administration Section. This report will give any instances of neglect of work or orders on the part of the office and particulars of all deficiencies, damages breakages, etc., noticed during the course of inspection. Any suggestions for improvements to the office buildings, compound, sanitation etc., should also be included in the report.
- 388.** The Accounts Officer/Senior Accounts Officer/ A.C.D.A.-in-Charge of the Administration Section will take such action as is possible to remedy any defects brought to notice, and as regards point with which he is unable to deal, will submit the report, with his remarks to the Controller for orders. The weekly inspection reports on the office buildings and compound will be filed together and the file attached when submitting the weekly report to the Controller/ Principal Controller.
- Note.** In small offices the above procedure will be followed generally but the inspection of the office buildings and compound may be carried out by an Assistant Accounts Officer/Section Officer (Accounts) assisted, if necessary, by a Senior Auditor, Auditor or a clerk.

(iii) FIRE ORDERS

(a) General

- 389.** In order to provide for the speedy and orderly saving of current work and records, in the event of an outbreak of fire during working hours, special arrangements, in addition to the ordinary fire precautions Are necessary. The object in having a special scheme of fire protection is to ensure, so far as this is possible, that even if the office buildings were totally destroyed by fire, it should still be possible to save

current records pending papers bills etc., on hand in such a manner that the office could function as such in a temporary accommodation the following day. An outline of the precautions on outbreak of fire, whether during working or non-working hours, together with certain general orders regarding the prohibition of fires, naked lights, etc., in the vicinity of the office buildings is contained in sub-section (b) to (f) of this chapter.

390. These orders may be modified, if necessary, by Principal Controllers/Controllers to suit local conditions, but without sacrificing the basic principles of the orders. Where the offices are located in Government buildings in Cantonments, the Fire orders issued by the Station Commander will also be observed.

391. It is of great importance that rehearsals of the arrangements laid down should be held at least quarterly to minimize the chance of a stampede in the event of a fire actually occurring. By rotation every member of staff should be put on fire fighting duty so as to familiarise him with the action to be taken in the case of fire. In this connection, it will be convenient if the fire pickets assemble at the blowing of a whistle, as well as at the sounding of the Fire Alarm. This enables them to be trained without interference to the rest of the office.

392. Minimax extinguishers/hand held fire extinguishers required will be purchased locally. Their cost, as also the cost of other equipment required, will be met from the office contingent. Periodical verification of the shelf life/efficiency of the fire extinguishers should be carried out by a board of officers convened locally. If required, necessary replacement/refilling of the extinguishers should be carried out timely.

(b) Equipment

(i) Principal Controllers' /Controllers' Offices.

393. The buildings situated in Cantonments will be equipped as recommended by the Station Fire Committees.

For buildings situated outside Cantonments, the following equipment is normally required for a two storeyed building:

- (1) One axe, one pick-axe and one spade.
- (2) A sufficient number of buckets for water and for sand on each floor.
- (3) An alarm gong on each floor.
- (4) Minimax extinguisher on each floor at convenient points on the verandahs with Refills where necessary.
- (5) A long thin white punkha rope for each individual with a small cloth label, on which is written the name of the individual and his section securely attached to the centre.
- (6) A few tin trays, about 16 inches square, for use in sections where naked lights are used, e.g., despatching section.
- (7) A few gunny or canvas bags per section according to needs for saving important section records, registers, etc.

(ii) Sub Offices.

394. The provision for fire fighting arrangement in the sub-offices, located in Military

areas, devolves on the military authorities in whose premises the sub offices are located. Principal Controllers/ Controllers should approach concerned military authorities in case in which their sub offices are not provided with the fire fighting equipment.

395. Provision of fire fighting equipment for the sub- offices located outside military area can also be made by the local military authorities. Principal Controllers/Controllers should, therefore, approach the local military authorities in the first instance to get their sub offices equipped in this respect by the local military authorities. In cases in which such arrangements cannot be made by the local military authorities, provision will be made by the Principal Controller/Controller.

(c) Organisation

396.

- (1) A fire picket consisting of one man per Minimax, and additional squad as considered necessary should be selected and their names published in office orders and circulars. They should be trained to assemble with their minimaxes and other equipment within a quarter of a minute of sounding the fire alarm, and all of them should be practised in the refilling of Minimaxes.
- (2) The current work of each man should be tied up neatly with the cord provided, before leaving the office each day. In the event of fire, priority should be given to the saving of the Demand Registers and other important registers. A separate almirah in each Section should be identified, wherein all important registers may be kept. The almirah should specifically be earmarked as 'Remove First In case of Fire'. Arrangement also should be made to create and store Backup of important data of the information stored in the Computers.
- (3) Each section should be told off to a particular exit from the building, and one staircase should entirely be reserved for the purpose of going upto the upper floor of the building.

Fire escape charts indicating exit routes in the event of fire outbreak should be displayed at prominent places. Each Section should be told of to a particular exit from the building, and one staircase should entirely be reserved from the purpose of going upto the upper floor of the building.

(d) Action on an outbreak of Fire during Working Hours.

I. Before sounding the Fire Alarm.

397.

- (1) On the occurrence of a fire during working hours, immediate steps will be taken by members of the fire picket, or others in the vicinity, to extinguish it at once by available means (Minimaxes, sand and water buckets etc.)
- (2) If it appears unlikely that the fire can be extinguished by the means immediately available in its vicinity, the exact location and nature of the fire will be at once reported to the Principal Controller/Controller or senior officer present, and to the officer nearest to the scene of the fire. The former will cause fire alarm to be sounded and the latter will immediately proceed to the scene of the fire and direct

any local operations which are being taken to extinguish it.

II. On sounding the Fire Alarm for the First time.

398.

- (1) The fire pickets (except those members already at the scene of the fire) with their appliances, will fall in at the double at a pre-arranged central position, preferably where the fire alarm is located and will immediately double to the scene of the fire and endeavour to extinguish it, and prevent its rapid spreading. The Senior Officer will direct their operations.
- (2) All men will tie up their current work and that of the members of the fire pickets, take charge of bundles belonging to absentees, and stand by their tables. Similarly the current work of officers will be tied up by their peons.
- (3) All officers, other than the Principal Controller/Controller or Senior Officer, and the officer already at the scene of the fire, will take up their appointed positions.
- (4) If there appears to be any danger of the fire spreading inspite of the efforts of the fire pickets, the Principal Controller/ Controller or Senior Officer will cause the fire alarm to be sounded, for the second time and will telephone for the Fire Brigade.

III. On Sounding the Fire Alarm for the Second time.

399.

1. All men, except the fire pickets, will leave the office by the appointed exits, at a brisk pace, carrying their bundles of work, and also any other bundles pertaining to absentees, registers, etc., for which they are responsible, immediately they are clear of the building, they will run up to their respective sections of the dump, deposit their bundles, and run back to an allotted space near the building, where they will fall in by section, one man in each section being left in charge at the dump.
2. The officers will then take up-position with their section and await orders from the Principal Controller/Controller or senior officer present.

IV. Further action in case of a fire spreading.

- 400.** The preliminary action to be taken in the event of an outbreak of fire is outlined above. If, inspite of all efforts on the part of the fire pickets, the fire still continuous to spread and assumes serious proportions, the further action to be taken, pending the arrival of the Fire Brigade of the Cantonment or other authorities, must be decided by the Principal Controller/Controller (or senior officer) on the spot.

If the nature and location of the fire permit of it, without risk of endangering life, efforts should be made to save the current records in the Record room/Central library etc. In framing detailed Fire Orders, the importance of saving these indispensable records should be kept prominently in view by Principal Controllers/Controllers and a systematic and orderly scheme of removal drawn up, in case this emergency should arise. This is a matter which depends almost entirely on local conditions and cannot be legislated for in general orders.

(e) Action on an outbreak of Fire During Non-working Hours

401. On the first sign of the occurring at night, or at a time when the office is closed, the chowkidar or the member of the security staff (where sanctioned) on duty, immediately on noticing the fire, will call the peons etc., living in the office compound and bring them to the scene of fire. The Principal Controller/Controller and the officer living nearest to the office, will be immediately informed on telephone. If warranted, the Fire Brigade should be simultaneously called. The chowkidars and other MTS present will do what is possible in the meantime to extinguish the fire. The Principal Controller/Controller or senior officer on being informed of the occurrence of the fire, will at once proceed to the office, and will also arrange for further assistance from the nearest police post, if necessary.

(f) General Fire Orders

402. Kindling of fires is not permitted in the office building, or in its vicinity except in the authorised place e.g., fire places for burning fuel for warming purposes, quarters where MTS live, Canteens; etc. For any exception to this rule, sanction must be obtained from the Accounts Officer/ Senior Accounts Officer/A.C.D.A.-in-Charge Administration Section.

403. The use of naked lights in any part of the office buildings is prohibited except candles for use with sealing wax in the Record and Disbursement Section. The Candles should be burned and sealing wax melted in the special tin trays provided for the purpose.

404. The persons responsible for closing rooms in which lights and fuel have been used or burnt, will personally see, before closing for the night, that no lights or fires remain alight in the room, and that there is no risk of an outbreak of fire. As a precautionary measures against fire hazards, it should be ensured that articles of furniture like Almirahs, racks etc., are not placed against Controlling Switch Boards and Power Distribution Boards etc., in rooms/corridors which create obstructions in the work of check/repairs by the MES authorities and also to avoid occurrence of any mishap.

405. It is necessary for oil lamps or candles to be used for lighting purposes, they are not to be placed directly on wood but on tin trays which exist for the purpose and are in charge of the Administration Section. When using such lights every possible care must be exercised to avoid risk of fire.

406. Petrol for private use will not be stored in office buildings or in any of the out-houses.

407. Smoking in store rooms or record rooms, or in any place where dry grass, straw or combustible material of any kind is lying about, is strictly prohibited.

408. One employee from each section will be detailed for fire duty each week. He will be responsible for seeing that all necessary precautions against fire are taken in his section, and he will remain at duty in office until all the other members of his section

have left office for the day. He will see that there are no signs of fire at the time when he leaves and the section room is closed.

- 409.** With a view to prevent, as far as possible the occurrence of a fire no smoking whatever will be allowed in any of the office rooms after [5.15/5.45] PM. This will enable the section clerk on fire duty to ensure that, by the time he leaves office, the danger of any fire caused by smoking is unlikely. He will be responsible for seeing when he goes round the room before closing that all the section lights and fires are extinguished and electric fans switched off.

Short circuits/damaged electric wire connections are the major cause of fire accidents in the buildings. Annual verification of the building including its fixtures/fittings and internal wiring/connections by the MES should be carried as a preventive measure. If necessary remedial measures should be taken immediately. Loose hanging wires should be avoided.

Wherever DG Set provided in the office buildings, it should be ensured that the DG Sets are kept at a reasonable distance from the main building. The fuel required for running of the DG Set should be stored properly and the same to be declared as strictly 'no smoking zone'.

(iv) CONSERVANCY

- 410.** The latrines and urinals must be kept absolutely clean by the sweepers and will be disinfected daily, phenyle or other disinfectant being purchased from the office contingent grant for this purpose. The Officer or Assistant Accounts Officer/Section Officer (Accounts) on weekly inspection duty will immediately report any insanitary conditions of the latrines or urinals.

(v) GENERAL

- 411.** It is an important duty of Principal Controllers/ Controllers to pay particular attention to the care and unkeep of the office buildings, compounds, out-houses, etc., of which they are in charge. It should be borne in mind that the efficient working of an office depends, to a very large extent, on the adequacy of the lighting arrangements and on the degree of order, cleanliness and tidiness, which prevails in the office and in the immediate surroundings. Special attention should be paid to the following points

- (1) that all repairs and renewals are executed immediately these become necessary;
- (2) that the paint work and white washing are maintained in good condition and kept clean;
- (3) that the provision of lights and fans are adequate to meet demands; that suitable arrangements are made for heating the office, if necessary, in the cold weather and for the provision of hot weather, appliances;
- (4) that the office rooms are well lighted and airy, frequently cleaned and disinfected, and unencumbered with unnecessary almirahs, racks, etc. In this connection, it is recommended that, where necessary and possible arrangements for overhead

lighting should be made.

- (5) that provision is made for the 'supply of doormats, wastepaper baskets, or other articles conducive to tidiness and order;
- (6) that the office tables are arranged so as to obtain the best advantage from the existing lighting arrangements, and to allow adequate space for the movement, and
- (7) that the office furniture is standardized as far as possible.

Note. If the office buildings are on MES charge, minor works/ alterations repairs etc., required to the buildings should be carried out in accordance with IVIES Regulations and orders issued by the Government from time to time to carry out such works.

- (8) That wherever Compactors are provided for storage of records, functioning/upkeep of the compactors periodically be checked.

CARE, CUSTODY, REPAIRS AND MAINTENANCE OF OFFICE BUILDINGS

411.(A) The procedure for the care, custody, repairs and maintenance of D.A.D. buildings are given in Chapter II Office Manual Part II Volume I

FURNITURE

412. A register on I.A.E(CDA)-636, 636A and 636-B showing all articles of stock (including furniture) in use in the office will be maintained by the Administration Section. All receipts and issues should be recorded as they occur. The articles in this register will be physically verified annually in the first week of January and by a Gazetted Officer, assisted by Section Officer (Accounts) and a clerk, and the result will be recorded in the register. Any discrepancy found will be fully investigated and regularisation action taken under the orders of the C.EA.

Note. In order to arrive at some idea of the reserve price to be fixed for articles which become unserviceable, and are to be put up for sale by auction etc., the purchase price of each article will be noted in the Dead Stock Register under the appropriate column at the time of its purchase.

413. A list of articles supplied to each section will be furnished to the Assistant Accounts Officer/Section Officer (Accounts) of the section, who will check the articles in his section once a quarter with reference to this list and report any discrepancy to the Accounts Officer/Senior Accounts Officer/ACDA-in-Charge Administration Section.

414. All sub-offices e.g. LAOs, RAOs, A.L.A.Os (including A.O.G.E MES) PAOs, Factory Accounts Offices, etc. will submit to the Principal Controller/Controller, on the 1st December, of each year, a list of dead stock articles in their possession, which have not been supplied free by the MES, and these lists will be checked with the Dead Stock Register maintained by the Administration Section.

LAOs and Regional Audit Officers will also check periodically the articles in the possession of A.O.G.Es with the above lists.

- 415.** Principal Controllers/Controllers should ensure that instructions for the proper maintenance of records of machines and periodical stock verification thereof exist in their own offices and their sub offices and that they are complied with strictly.
- 416.** Office equipment such as Computers with its peripherals & UPS, FAX machines, typewriters, duplicators, cheque writing machines, plus adders, automatic numbering machines and other calculating machines etc, whenever surplus to requirements, will be disposed off as directed by the CGDA
- 417.** Surpluses of office furniture should first be examined by a Board of Survey to be constituted by the Principal Controller/Controller. This Board will classify all such surpluses as `Serviceable', `Repairable' or `Unserviceable'.

Articles of furniture which are serviceable or those which can be made serviceable at a small cost will be suitably stored and repaired. Articles of furniture which are unserviceable or those which are beyond economical repairs will be disposed off by public auction to the best advantage of the State, after obtaining the orders of C.EA.

TYPEWRITERS AND DUPLICATORS

- 418.** The rules for the supply, repairs and disposal of typewriters and duplicators are given in Chapter I of Office Manual Part II Volume I.

BICYCLES

- 419.** Principal Controllers/Controllers will review the position of bicycles in the Main Office and sub offices half yearly, and make provision for extra bicycles and replacement of unserviceable ones.

WATER COOLERS

- 420.** Power to purchase and sanction repairs to water coolers required for Controllers' Offices are vested in the Principal Controllers/Controllers, subject to the general provisions contained in the Delegation of Financial Powers Rules, 1978, the GFR Rules and other rules and orders in this behalf.

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CHAPTER IX CORRESPONDENCE, TELEGRAMS AND SIGNALS

CORRESPONDENCE

(i) GENERAL

- 426.** Unless permission to the contrary has been obtained from the C.G.D.A. all correspondence, inward and outward, will be received, registered, issued and recorded in accordance with the system laid down in Chapter I of Part II of this Manual.
- 427.** Queries made by the Principal Controller/Controller or another officer on inward correspondence should invariably be replied to by the Accounts Officer/Senior Accounts Officer/ACDA-in-Charge of the Section or A.A.O./S.O.(A) concerned, on the same day or the first thing the following morning. If a complete reply cannot be given within that time the documents must be taken to the officer who asked the question and the cause of delay explained.
- 428.** It is of the utmost importance that all correspondence, bills etc., received in a Principal Controller's/Controller's Office should be dealt with promptly and systematically. It should be the aim of each member of the establishment to dispose of all letters, bills, etc., on the actual date of receipt, or on the following day at the latest. If any special difficulty is encountered, or delay is anticipated in dealing with a particular case, the matter should be promptly brought to the notice of the A.A.O./S.O.(A), who will inform the Accounts Officer/Senior Accounts Officer/ACDA-in-Charge, Section, if necessary. Under no circumstances should such cases be neglected for prolonged periods in order that attention may be given to other work.
- 429.** The cash requisitions for payment from imprest as well as requisitions for advance of pay and TA should be disposed off on the day of receipt and in any case not later than 48 hours of their receipt in the office. If delay in their disposal is anticipated due to heavy receipts on a particular day, the work will be distributed under the orders of the Assistant Accounts Officer/Section Officer Accounts, Accounts Officer/Senior Accounts Officer /ACDA in-Charge Section.
- 430.** Correspondence should be precise and the issues raised should be well analysed. Omission of relevant data and mention of irrelevant ones will inevitably lead to vague replies and unnecessary correspondence. All correspondence between the Principal Controller's/Controller's Office and the subordinate offices (LAOs/RAOs, Pay Accounts Office etc.) will be broadly classified under one or other of the following categories.
- i. Requests for facts, or rendition of required documents:** These will be dealt with by clerks and Supervision will be limited to speed and accuracy.
 - ii. Requests for orders, decision or views :** These will be dealt with by A.A.O./S.O.(A) and above. Clerks will only assist with facts, search of orders and personal experience, if useful.
 - iii. Important cases :** These will be dealt with by the Officer-in-Charge/ACDA in-Charge himself.

The analysis of correspondence on these lines will result in speedy disposal of letters and prompt attention at the appropriate levels, and avoid chain-noting i.e. a string of notes right from the clerk onward.

- 431.** Reminders for outstanding replies to audit objections, correspondence, etc., will be issued on due dates. Reminders regarding requests for orders or decisions or views will not be issued by S.O. (A) but only by Gazetted Officers who will, in all cases, again review the position and see whether a reminder is still necessary. This applies also to reminders for reports, etc., in connection with disciplinary cases.
- 432.** If, after the issue of two reminders, replies from units and formations are still outstanding, a report will be sent to the Headquarters of the Command Area, or Sub-Area under which the unit or formation concerned is serving, unless the A.O./S.A.O/ACDA (or the Principal Controller/Controller in important cases) is personally satisfied that clear and acceptable reasons for the delay have been adduced by the parties concerned.
- 433.** When the correspondence concerns wanting vouchers or any question of bringing cash or stores to account or other important audit points of a similar serious nature, the higher formation will be specifically warned of the fact in the report.
- 434.** In modification of the above, Local Audit Officers may submit the reports referred to in Para 432 above direct 'To Sub-Area/Area Headquarters. If, after the submission of this report, no action is forthcoming, they should then submit a full report of the case to the Principal Controller/Controller. Particular care should be taken by Local Audit Officer when the delay relates to subjects of the nature mentioned in Para 432 above.
- 435.** No communication implying dissatisfaction or censure and no letter to the Secretaries to the Ministries, Government of India, or to the Comptroller and Auditor General, or to any other high official, except purely routine, correspondence which may be signed 'for Principal Controller'/ 'Controller' by the Accounts Officer/Senior Accounts Officer/ACDA in-Charge should issue except under the signature of the Principal Controller/Controller. When, however, the Principal Controller/Controller is away from his Headquarters, such letters may be signed by the next senior officer 'for Principal Controller/Controller'.
Correspondence even on purely routine matters will not be entered into by Principal Controller/Controller with the High Commissioner for U.K. in India or other Heads of foreign Diplomatic Missions in India. Such correspondence should be routed through the C.G.D.A. and the Ministry of Defence (Finance). Correspondence on other routine matters will be routed through the C.G.D.A., Ministry of Defence (Finance) and the Ministry of External Affairs.
- 436.** Communications involving audit decisions or interpretations of rules, or on other important matters (including cases having disciplinary aspect) on which the Controller's opinion is required, addressed to the CGDA or GOsC, or to any Defence

Service authority superior to them, should invariably be issued after approval by the Principal Controller/Controller or in his absence by the Joint Controller and signed by the Group Officer.

- 437.** Purely routine correspondence and stereotyped returns addressed to the officers referred to in Para 436 above will be signed under the official designation of the Accounts Officer/Senior Accounts Officer/ACDA in-Charge Section from which the letters of returns emanate.
- 438.** Joint CsDA, IDAS Officer and Senior Accounts Officer/Accounts Officers will sign letters, etc., issued under their own authority as such, and not `for Principal Controllers'/ `for Controllers'. Signature `for Principal Controllers'/for Controllers' will only be used when another officer is acting on behalf of the Principal Controller/Controller. In case where the Principal Controller/ Controller or other officer whose authority' for issuing a communication has been obtained, has been consulted, the junior officer who has consulted him should commence his communication with the words "I am directed, etc."
- 439.** The subject matter of correspondence should invariably be entered at the head of each letter.
- 440.** A reminder should state the subject and not merely the number and date of the letter to which attention is drawn.
- 441.** Initials and names in all manuscript documents should be written in block capitals.
- 442.** Letters should bear the date of despatch and not that of the draft, or the date when copied. When a reply to letter received is likely to be delayed for want of answers to side references, or for any other reasons, an ad-interim reply should invariably be sent within a week of the receipt.
- 443.** Information required by Principal Controllers/ Controllers from Service Headquarters for purposes of higher Audit should be obtained through the CGDA.
- 444.** Official letters should be addressed to officers by their official designation and should not bear any name on the cover, unless intended for an officer personally (See Para 450 et. seq. and Chapter I of Office Manual Part II (Volume I) regarding receipt/despatch etc., of Top Secret/ Secret/Confidential letters).
- 445.** The numbers and dates of letters, or resolutions of the Government of India, which have not been promulgated to G.Os.C. and Head of Departments, should not be quoted in official correspondence with officers outside the Department. When, however, it is absolutely necessary to refer to such orders, their substance or an extract therefrom may, if required be furnished.

(ii) SIGNING OF ROUTINE CORRESPONDENCE

- 446.** Assistant Accounts Officers/Section Officers (Accounts) and such of the Senior Auditors as are employed on supervisory duties are authorised to sign routine correspondence of the nature specified
- 1) Acknowledgments of letters, memoranda and circulars, excepting those received from Heads of Departments and other High Officials.
 - 2) First reminders to routine references, except to Heads of Departments and High Officials and replies to reminders when replies to the original letters have already been sent (See also Para 446).
 - 3) Transmitting correspondence wrongly sent.
 - 4) Memoranda calling for original routine documents such as nominal rolls, casualty returns, release documents, No Demand Certificates, Licence Fee Bills, Hospital stoppage rolls and copies of War/Peace Establishments, and forwarding copies of Statements of Pay Accounts.
 - 5) Letters of memoranda calling for or forwarding copies of documents.
 - 6) Correspondence of a merely routine nature with LAOS and with Unit or Depot Accountants.
 - (7) Office notes of a routine nature passing between different sections of the office.
 - (8) Signing of fair or post copies of telegrams.
 - (9) Endorsements on Licence Fee Bills regarding particulars of recovery effected.
 - (10) Rendering of Form 16 to Income Tax Officers and transmission to officers of Income Tax Computation Sheets and other Income Tax forms received from Income Tax Officers.
 - (11) Inter departmental and London Account Current schedules sent to audit sections.
 - (12) Extracts from objection statements received on Defence Proforma Accounts sent to audit sections.
 - (13) Replies to references of a routine nature made by agents or bankers in connection with the payment of monthly pay and allowances of officers.
 - (14) Letters to Assistant Accounts Officers/Section Officers (Accounts), Senior Auditors, Auditors and Clerks of their respective Defence Accounts Offices directing them to appear before the Staff or Civil Surgeon for Medical examination, and communications regarding the grant of leave to them, after orders have been passed on each case (in such cases the letter should commence with the words "I am directed").
 - (15) Letters or memoranda calling for the concurrence of Principal Controllers/Controllers, etc., to raising original debits and credits in March Final and Supplementary Accounts.
 - (16) Letters or memoranda furnishing or calling for information pertaining to Defence Proforma, priced accounts, compilation etc.
 - (17) Letters or memoranda calling for acknowledgments of amounts outstanding under Debt Heads, e.g., motor car advances, etc.
 - (18) Memoranda forwarding list of cheques to LAOS and to other Controllers.
 - (19) Memoranda to railway authorities calling for rail fares in cases where they are disputed by officers.
 - (20) Replies to enquiries from Pension Disbursing Officers relating to
 - (a) Correct classification of pensions.

- (b) Correct classification of payment schedules.
- (c) Correct form on which payment schedules are to be prepared.
- (21) Correspondence with the Pension Disbursing Officers in connection with their annual indents of India, Army Forms, etc.
- (22) Correspondence with pension Paying Officers relating to allotment of Treasury or Head Office serial numbers.
- (23) Memoranda, forwarding list or pensioners who failed to draw pension within one year.
- (24) Letters or memoranda calling for:
 - (a) The dates on which the fixed payment of pension at the original or revised rate has been made.
 - (b) The dates and month's account in which recoveries effected from the pensioners will be found credited to Government.
 - (c) Particulars of the pensioners in respect of whom debits for the cost of railway warrants have been received.
- (25) Any other class of routine correspondence or other factual reports or such other communications as the C.G.D.A., or the Controller may direct them to sign.

Note 1. In order to avoid unnecessary delay in the settlement of objections which remain outstanding for want of information from or verification by LAOS of other Commands or Areas, LAOS are authorised to correspond direct with the LAOS of other Commands, or Areas on routine matters only. All important matters will be addressed through their respective Principal Controllers/Controllers.

Note 2. Assistant Accounts Officers/Section Officers (Accounts) in-charge of cost Accounting Sections of Factories, etc., may sign all routine correspondence affecting cost accounts.

Note 3. So far as Assistant Accounts Officers/Section Officers (Accounts) in Local Audit Offices are concerned, the provisions of the LAO'S Hand Book will be applicable.

(iii) SUBMISSION OF DRAFTS

447. In drafting replies to and dealing with letters, the following rules should be observed :

- (1) Drafts should be worded as clearly and as concisely as possible.
- (2) Wherever a simple endorsement will suffice, a separate forwarding letter or memorandum should not be written.
- (3) All instructions should be conveyed in a becoming and courteous, style, and the language used should clearly convey the meaning intended.
- (4) When enclosures are forwarded, they should be described in the margin, or if they are numerous, in a separate schedule.
- (5) Paragraphs should be numbered and all drafts should be initialed and dated by the clerk and/or by the Assistant Accounts Officer/Section Officer (Accounts).
- (6) Before a decision or ruling is asked for, it should be definitely ascertained that the question at issue has not been decided or referred to previously.
- (7) In cases where rulings or decisions are given, and the authority or ground of such

ruling is not given in the body of the reply, the letter should be noted in the margin of the draft for office guidance only.

- (8) No addition or alterations should be made by a subordinate to a draft passed by a Gazetted Officer without the previous consent and under the initials of that officer.
- (9) Demi-official correspondence should not be quoted in official correspondence.
- (10) Separate letters should be written on distinct subjects. Each letter should deal with one subject only, unless subjects are so closely inter-related that they cannot satisfactorily be dealt with in separate letters loosely linked together.
- (11) Replies and acknowledgments to all confidential and Secret Communications should be treated as 'Confidential' or 'Secret' as the case may be. Secret/ Confidential letters should be acknowledged citing reference to the number and date of the Secret/Confidential letter without indicating the subject.

448. An Assistant Accounts Officer/Section Officer (Accounts) should not submit a draft to an officer for approval without seeing that, apart from the correctness of the draft, the following requirements are fulfilled:

1. that the section prefix, group No. and the inward or file number and Volume No. of the letter, or letters, disposed of in the draft is noted in the space provided in the left hand side of the draft form, or in the case of carbon memoranda, etc., prominently in red ink on the office copy of the memoranda etc.;
2. if a reminder is required, the date on which the reminder is to issue is noted in the space provided on the left hand margin of the draft form or on the office copy or memorandum in the case of carbon memoranda, etc.;
3. that all drafts are marked 'final' (F) if they are final disposals or 'Not final' (NF) if they are temporary disposals; and
4. that all connected references have been duly flagged or page numbered in the draft.

(iv) INTER-SECTIONAL CORRESPONDENCE

449. Reference between different sections of an office, where necessary, should be made by office notes or carbon memorandum form (I.A.F.Z. 2011) and not in official letters.

Such communications should be restricted to important matters; in matters of routine nature, wasteful correspondence should be avoided and any information necessary from other section should be obtained as far as possible verbally with the permission of the Assistant Accounts Officers/Section Officers (Accounts)

450. All letters, documents, etc., passed from one section to another will be sent through the transit book in which dated initials of the receiving party will be taken in token of receipt of the documents. In the case of important and valuable documents, the initials of the Assistant Accounts Officer/Section Officer (Accounts) concerned will be taken in the transit book. As regards the transmission of the secret and confidential documents see para 457 of this Manual.

(v) OFFICE NOTES

451. In submitting Office Notes for the order of the Principal Controller/Controller or other officer, the following points should be observed

- (a) The office note should contain:
- (i) the facts of the case;
 - (ii) the orders bearing on the subject;
 - (iii) the specific point or points on which the orders of the Principal Controller/Controller, Joint Controller, or Group Officer/ACDA in-Charge of the Section are required;
 - (iv) Precedents in cases where there are no authoritative rulings;
 - (v) an opinion and the grounds on which the opinion is based; or
 - (vi) the course of action recommended and the reasons why it is recommended.
- (b) When a definite statement is made in an office note, the authority for it should invariably be quoted. When there is a doubt on any point it must be so stated in the note, the reasons why a definite conclusion cannot be arrived at being clearly set-forth. (c) The precis or note put up by an assistant should not be corrected by the Assistant Accounts Officer/Section Officer (Accounts) to the extent of altering the meaning thereof. If the Assistant Accounts Officer/Section Officer (Accounts) does not agree with the assistant he should discuss the case with him. If the assistant then agrees with the A.A.O./S.O.(A), he should submit a fresh note; if not, the A.A.O./S.O.(A) should record his views below those of the assistant. Similar action should be taken by any officer who disagrees with a note written by one of his A.A.O. /S.O. (A) and which has to be submitted to a superior officer. Office Notes will not be pasted over or erased. Any correction found necessary will be made in ink. As far as possible, notes on important cases will be put up by the officer or by the A.A.O. /S.O. (A).

(vi) FAIR COPIES AND TYPING

452. It is important that all fair copies issuing from a Principal Controller's/Controller's office are neat and clean, without pin holes made or other disfigurements. As a general rule, all letters, etc., addressed to the following should be typed :

- Ministries of Government of India.
- Service Headquarters.
- Comptroller and Auditor General.
- Financial Adviser, Ministry of Defence (Finance Division). C.G.D.A.
- Local Governments.
- Heads of Departments.
- Command, Area, Sub Area, Headquarters and equivalent.
- Naval and Air Force Formations.
- Director General of Audit (Defence Services).
- Other high Civil and Military Officers.

453. Detailed instructions regarding the preparation and disposal of fair copies will be found in Chapter I, Office Manual Part II (Volume 1).

(vii) ENDORSEMENTS

454. The following instructions should be observed when dealing with letters etc., received in a Controller's office for onward transmission to higher authority or to

another office

1. The forwarding draft endorsement should contain a note of the number and date of the letter to be forwarded, and a brief summary of its contents.
 2. Below this will be entered the word 'Forwarded' and any other remarks which are to be typed or copied on the forwarding endorsement.
 3. When letters to be forwarded are received in duplicate, the original only will be forwarded and the duplicate retained for future reference.
- Note.** Headquarters of Commands, Areas, Sub Areas and other equivalent Naval and Air Force Formations should be asked to send letters in duplicate, when they are required to be forwarded by the Principal Controller/Controller to higher authority.
4. Whenever it is possible to do so, a copy of the forwarding endorsement should be sent to the officer whose letter is being forwarded, quoting the number, date and subject of that letter.
 5. If letters to be forwarded are received only in original, a copy should be retained for reference if necessary.
 6. Care should be taken that letters to be forwarded are not disfigured by initials remarks or instructions, etc.; if instructions are necessary, they should be given either on the duplicate copy of the letter or, if there is no duplicate copy, on a separate slip.
 7. If space permits of it, a forwarding endorsement may be typed below the letter being forwarded but should not be typed on the reverse of it as this often results in its being illegible. As a general rule, the endorsement should be typed on a separate sheet of paper.

(viii) SECRET AND CONFIDENTIAL CORRESPONDENCE

- 455.** Detailed instructions regarding classification of all secret and confidential papers are contained in the pamphlet "Departmental Security Instructions issued by the Ministry of Home Affairs in 1957 and various orders on security issued by that Ministry and C.G.D.A. from time to time." All officers and other members of the establishment who are required to handle such documents should carefully study these instructions and ensure their strict compliance.
- 456.** Instruction regarding the receipt, custody and despatch of all such documents are contained in Chapter I of Office Manual Part II (Volume I).
- 457.** The following are the more important points to be observed regarding the treatment of all secret and confidential papers
- (i) Top Secret papers must at all time and in all stages remain in the personal custody of the officer responsible for dealing with them.
 - (ii) These must invariably be addressed by name to the officer for whom they are intended by and transmitted either in a secret box (specially used for this purpose), or enclosed in a cover and sealed in the presence of the transmitting officer. The transmission and custody of such documents be recovered by a receipt system. The acknowledgment, when received, should be placed in the same file and linked with the office copy. If it is not received within a fortnight (one week for local delivery) from date of issue, steps will be taken by the issuing authority to ascertain whether

- the document has in fact been received.
- (iii) All typing work on Top Secret papers must be done in the presence of the officer concerned; where this is not possible, the work may be done by a thoroughly reliable stenographer in the stenographer's room, but in this case the file must be retained in the officer's personal custody and only such papers as are essential for the typing work given to the stenographer.
 - (iv) If Top Secret papers are to be duplicated the officer concerned, or a reliable subordinate specially deputed for the purpose, should be present during all stages of the operation and should personally remove all papers and stencils. Where more than one copy of the Top Secret document is made, such documents will be given copy number.
 - (v) Stencils and carbon papers used for Top Secret papers should be produced by the stenographers to the officer concerned for keeping them in his personal custody so long as they can be used; thereafter they will be destroyed by burning. The pages of stenographer's note book in which dictation of Top Secret matter has been taken, should at the same time be removed by the officer concerned and destroyed by burning.
 - (vi) Secret and confidential and other classified papers should as far as possible be addressed to an officer by name, and if so addressed, be opened by that officer or his substitute.
 - (vii) Typing of Secret and Confidential papers must be done by Stenographers working in a separate room.
 - (viii) Care must at all times be taken to ensure that Top Secret, Secret and Confidential papers are not left lying about in the officer's room or in the sections where unauthorised persons might obtain access to them. Whenever it is necessary for an individual to leave his desk for any appreciable time, and particularly when he leaves office, all such papers should be carefully locked in almirahs or boxes. It is not sufficient to lock the door of the room concerned and to leave such papers lying open in the room.
 - (ix) Classified files and papers should always be kept in steel almirahs and cabinets. The operating keys of these almirahs should be in the safe custody of the officials concerned and the duplicate keys should be deposited in sealed packets with the Security Officer. Any cabinet etc., of which the duplicate key is not traceable should not be used for storing classified papers.
 - (x) Classified papers to be sent from one room/building to another should be locked in steel boxes.
 - (xi) All important papers of a classified nature relating to an otherwise ordinary case or correspondence should not ordinarily be brought on the file concerned; a sheet of foolscap containing a skeleton note only of the fact that such and such documents bearing on the matter is recorded with the Secret/Confidential papers, may be placed for reference in the proper position on the case. if it is found necessary or convenient to record the secret or confidential document on the case or file concerned, the whole case or file must then ipso facto be treated thence forward, as Top Secret/Secret/Confidential. When Top Secret/ Secret/Confidential letters, circulars, etc., are printed or cyclostyled etc., the minimum number of copies required should be struck the draft of letter or circular should show the exact number of copies printed, etc., and their distribution.

- (xii) Used shorthand note books must invariably be returned by each stenographer to the officer concerned who will destroy them by burning after the expiry of three months from the date of the last entry in the book.

Note. Issue of shorthand note books should be controlled centrally and each note book should be allotted a serial number on the cover. Dictation of the Top Secret matters should be taken in separate note book which should be marked as 'Top Secret' and should remain in the custody of the officer concerned. A separate note book should be used for secret/confidential dictations, which should be marked as such on the cover. A fresh note book should be issued only after the used note book is received back. A register should be maintained to control stock, issue and return of classified shorthand note books.

- (xiii) Top Secret/Secret/Confidential papers must be destroyed by burning in the presence of the officer responsible for dealing with them.

- (xiv) All rough drafts, rough notes, carbon papers and other routine papers of all classified documents must invariably be destroyed by burning as soon as the fair copy of the letter, note, etc., has been issued. It should be ensured that it is reduced to ashes and nothing is left to smolder. A note to this effect that this destruction has been carried out is recorded on each case on the office copy. Care must be taken, both in officer's and section rooms in disposing of waste paper of all kinds including blotting paper. The unclassified waste papers should be torn into bits of 2"x2".

(xv) Office seals used for sealing classified papers should be accounted for at the time of security check and should be under lock and key when not in use. Top secret seals should normally be in the custody of the PCDA/CDA/head of the office and in his absence with the next senior officer.

(ix) SYSTEM OF FILING

458.

- (i) Each section will have a distinguishing letter, which will be entered on all correspondence as well as on the files of the respective section e.g., Accounts section will mark their file as A/9900, and Administration and I.A. Section as AN/1130, IA/920 etc.
- (ii) A file will consist of a jacket or case cover on the outside of which will be shown the subject of the file, the distinguishing letter of the section followed by a stroke and the number of the file. Papers will be filed serially according to the dates of the receipt and issue, the oldest at the bottom and the latest at the top. D.O. correspondence will be placed on the files concerned, unless this is considered desirable. Office notes follow the ordinary rule and will be filed with the papers in connection with which the office noting arose. Pages in a file should be numbered and cross linked with previous and subsequent pages relating to the matters dealt with in a page.
- (iii) It is difficult to lay down subjects or types of subjects for which files should be opened. Broadly, the files can be for any of the following types
- (a) Files for individuals.
 - (b) Files for particular classes of individuals.
 - (c) Files for subject ("O" Series files).
 - (d) Files for Government, CGDA's, Army Headquarters letters, etc., which do not

- fall under (c) above.
- (e) Files for correspondence in connection with each periodical report and return.
 - (f) Separate files for all reports and returns called for occasionally. Note. There should be one subject only for one file. Files should not be bulky and usually after about 150 pages, fresh files with the same number but with the next Volume Number will be opened e.g., A/9900-VI, S18822IIII etc.
 - (iv) A register will be maintained in each section in which the numbers and subject matters of the files other than files mentioned in Para (iii) (c) above will be recorded in a serial numerical order. Each section will be given a separate series of numbers from I onwards. When a new file is opened, the next serial number after the last number on the register will be allotted to it and its subject noted in the register. A separate index register will be maintained by each section for all subject files under the various headings in each section. These will be kept quite distinct from the other and to ensure this, will be given a separate series of numbers with a "nought" prefixed, e.g., 01, 02 etc, the numbers especially allotted to the subject files will thus in no way interfere with the numbers reserved for the other classes of files. These subject files will form the permanent records of each section and will be labelled in bold red ink letters `Permanent'. The record Section will make arrangements to keep these files distinct from other correspondence when they are sent for record by sections.
The section files of Government, CGDAs and Service Headquarters letters, etc., will not be allotted any serial number, but the period to which each such file pertains will invariably be recorded.
 - (v) To facilitate easy and quick reference to the files at any time, a card index will be maintained by the section in which the designations and numbers of all files will be recorded. Only one card will be maintained in the index for all files bearing the same sub-heading. It is essential that index cards should be written up simultaneously with the opening of new files. They will be kept in a card cabinet and will not be removed therefrom. They will be arranged strictly in dictionary order of the main and sub-headings and alphabetical guide cards "A" to "Z" will be placed in the cabinet to separate the cards into groups in alphabetical order. Where the card index system is not in vogue, an alphabetical index of files may be maintained.
 - (vi) The files will be arranged in filing cabinets in numerical sequence with guide cards showing every interval of 50 files. The filing cabinets and their contents will be in charge of the senior or administrative A.A.O./Section Officer (Accounts) of the section. The clerks in the various section will take the files from the cabinets as required and replace them when done with complete. with any correspondence that pertains to them. It is part of the Assistant Accounts Officers/Section Officer's (Accounts) duty to ensure that all files are arranged in sequence in the cabinets. He should arrange for periodical checks to be carried out with this in view Accounts Officers/Senior Accounts Officers/ACDA-in-Charge of the Sections will be freely consulted before files are opened and will occasionally satisfy themselves that, in opening new files, their sections are working in accordance with the spirit of the orders..
 - (vii) Under the orders of the A.A.O./S.O.(A) all files on which no action has been taken for three calendar months or which do not require further action will be removed to the record room monthly. In order to economise in labour and in record space, any

papers on a file which are not material to the case (e.g. casual notes or queries by the Principal Controller/Controller of Defence Accounts or other officer, and interim replies etc.) will be destroyed as soon as they have served their purpose and will not be recorded finally with the file. When a file is removed to the Record Room, a note to this effect will be made on the appropriate card concerned in the card index or in the alphabetical index of files as the case may be.

- (viii) Dead files will be sent to the Record Room at least once a quarter along with a list in duplicate. One copy of the list will be retained by the Record Section and the other returned to the Section after noting against each item the number assigned to each file.
- (ix) Details of instructions regarding the period of retention of files and the particulars of files to be destroyed will be found in Office Manual Part II (Volume 1).
- (x) The system of filing referred to above refers to correspondence only. It will be clearly understood that no account, bills or other vouchers supporting accounts to be filed with correspondence files.

459. Blank

SIGNALS

- 460.** All urgent communications normally be sent by Fax. In case recipients " Corporate email id is available and it is possible to mail the communications, as soft copy of the same should also be emailed. A hard copy of the email should be retained in the file.

OFFICIAL LANGUAGE

- 461.** As per Article 343 Part-XVII of Constitution of India, the Official Language of the Union shall be Hindi in Devnagari Script. The form of numerals to be used for the Official purposes of the Union shall be international form of Indian numerals.

Notwithstanding the aforesaid provision, English Language shall continue to be used for a period of 15 years from the commencement of the Constitution for all official purposes of the Union for which it was being used immediately before such commencement.

- 462.** An act called The Official Language Act, 1963 (as amended) has been enacted by the Government to provide for the languages of the Union, for transaction of business in Parliament, for Central and State Acts and for certain purposes in High Courts, which is reproduced as **Appendix-III** to this Manual.

- 463.** In exercise of the powers conferred by Section 8 read with Sub-Section (4) of Section 3 of the Official Languages Act, 1963 referred to in para 462 above, the Government has promulgated the Official Languages (use for official purposes of the Union) Rules, 1976 (as amended) which are reproduced as **Appendix IV** to this Manual. In pursuance of Rule 12(ii) of the said Rules, the Government has framed a list of effective check points to ensure compliance of the Official Languages Act, 1963 and Official Language Rules, 1976. These check points are reproduced as **Appendix V**

to this Manual.

463(a). As per Article 351-Part XVII of Constitution of India, it shall be the duty of the Union to promote the spread of the Hindi Language, to develop it so that it may serve as a medium of expression for all the elements of the composite culture of India and to secure its enrichment by assimilating without interfering with its genesis, the forms, style and expressions used in Hindustani and in other languages of India specified in the Eighth Schedule, and by drawing, wherever necessary or desirable, for its vocabulary, primarily on Sanskrit and secondary on other languages.

'APPENDIX III (Referred to in para 462)

**THE OFFICIAL LANGUAGES ACT, 1963
(Act No. 19 of 1963)**

An Act to provide for the languages which may be used for the official purposes of the Union, for transaction of business in Parliament, for Central and State Acts and for certain purposes in High Courts.

Be it enacted by Parliament in the Fourteenth Year of the Republic of India as follows

1. Short title and commencement-

- (1) This Act may be called the Official Languages Act, 1963.
- (2) Section 3 shall come into force on the 26th day of January, 1965 and the remaining provisions of this Act shall come into force on such date, as the Central Government may by notification in the Official Gazette, appoint and different dates may be appointed for different provisions of this Act.

2. Definitions-In this Act, unless the context otherwise requires

- (a) "appointed day", in relation to section 3, means the 26th day of January, 1965 and in relation to any other provision of this Act, means the day on which that provision comes into force;
- (b) "Hindi" means Hindi in Devanagari Script.

3. Continuance of English Language for official purposes of the Union and for use in Parliament-

- (1) Notwithstanding the expiration of the period of fifteen years from the commencement of the Constitution, the English language may, as from the appointed day, continue to be used in addition to Hindi
 - (a) for all the official purposes of the Union for which it was being used immediately before that day, and
 - (b) for the transaction of business in Parliament:
Provided that the English language shall be used for purposes of communication between the Union and a State which has not adopted Hindi as its Official Language
Provided further that where Hindi is used for purposes of communication between one State which has adopted Hindi as its Official Language and another State which has not adopted Hindi as its Official Language, such communication in Hindi shall be accompanied by a translation of the same in the English language: Provided also that

nothing in this sub-section shall be construed as preventing a State which has not adopted Hindi as its official language from using Hindi for purposes of communication with the Union or with a State which has adopted Hindi as its official language, or by agreement with any other State, and in such a case, it shall not be obligatory to use the English Language for purposes of communication with that State.

- (2) Notwithstanding anything contained in sub-section (1) where Hindi or the English Language is used for purposes of communication
- (i) between one Ministry or Department or office of the Central Government and another,
 - (ii) between one Ministry or Department or office of the Central Government and any corporation or company owned or controlled by the Central Government or any office thereof;
 - (iii) between any corporation. or company owned or controlled by the Central Government or any Office thereof and another;

a translation of such communication in the English language or, as the case may be, in Hindi shall also be provided till such date as the staff of the concerned Ministry, Department, office or corporation or company aforesaid have acquired a working knowledge of Hindi.

- (3) Notwithstanding anything contained in sub-section (1) both Hindi and the English language shall be used for
- (i) resolutions, general orders, rules, notifications, administrative or other reports of Press communiques issued or made by the Central Government or by a Ministry, Department or office thereof or by a corporation or company owned or controlled by the Central Government or by any office of such corporation or company;
 - (ii) Administrative and other reports and official papers laid before a House or the Houses of Parliament;
 - (iii) contracts and agreements executed, and licences, permits, notices and forms of tender issued, by or on behalf of the Central Government or any Ministry, Department or office thereof or by a corporation or company owned or controlled by the Central Government or by any office of such corporation or company.
- (4) Without prejudice to the provisions of sub-section (1) or sub-section (2) or sub-section (3) the Central Government may, by rules made under section 8, provide for the language/languages to be used for the official purpose of the Union including the working of any Ministry, Department, section or office, and in making such rules, due consideration shall be given to the quick and efficient disposal of the official business and the interests of the general public and in particular, the rules so made shall ensure that persons serving in connection with the affairs of the Union and having proficiency either in Hindi or in the English language may function effectively and that they are not placed at a disadvantage on the ground that they do not have proficiency in both the languages.
- (5) The provisions of clause (a) of sub-section (1), and the provisions of sub-section (2), sub-section (3) and sub-section (4) shall remain in force until resolutions for the discontinuance of the use of the English language for the purpose mentioned therein have been passed by the Legislature of all the States which have not adopted Hindi as their Official Language and until after considering the resolution

aforesaid a resolution for such discontinuance has been passed by each House of Parliament.

4. Committee on Official Language:

- (1) After the expiration of ten years from the date on which section 3 comes into force, there shall be constituted a Committee on Official Language, on a resolution to that effect being moved in either House of Parliament with the previous sanction of the President and passed by both Houses.
- (2) The Committee shall consist of thirty members, of whom twenty shall be members of the House of the people and ten shall be members of the Council of States, to be elected respectively by the members of the House of the People and the members of the council of States in accordance with the system of proportional representation by means of the single transferable vote.
- (3) It shall be the duty of the Committee to review the progress made in the use of Hindi for the official purpose of the Union and submit a report to the President making recommendations thereon and the President shall cause the report to be laid before each House of Parliament and sent to all the State Governments.
- (4) The president may, after consideration of the report referred to in sub-section (3), and the views, if any, expressed by the State Government thereon, issue directions in accordance with the whole or any part of the report.

Provided that the direction so issued shall not be inconsistent with the provisions of section 3.

5. Authorised Hindi translation of Central Acts, etc.

- (1) A translation in Hindi published under the authority of the President in the Official Gazette on and after the appointed day
 - (a) of any Central Act or of any Ordinance promulgated by the President, or
 - (b) of any order, rule, regulation or bye-law issued under the Constitution or under any Central Act; shall be deemed to be the authoritative text thereof in Hindi.
- (2) As from the appointed day, the authoritative text in the English Language of all Bills to be introduced or amendments thereto to be moved in either House of Parliament shall be accompanied by a translation of the same in Hindi authorised in such manner as may be prescribed by rules made under this Act.

6. Authorised Hindi translation of State Acts in certain cases : Where the Legislature of a State has prescribed any language other than Hindi for use in Acts passed by the Legislature of the State or in Ordinances promulgated by the Governor of the State, a translation of the same in Hindi, in addition to a translation thereof in the English language as required by clause (3) of article 348 of the Constitution, may be published on or after the appointed day under the authority of the Governor of the State in the Official Gazette of the State and in such a case, the translation in Hindi or any such Act or Ordinance shall be deemed to be the authoritative text thereof in the Hindi language.

7. Optional use of Hindi or other official language in judgements etc., of High Courts. As from the appointed day or any day thereafter the Governor of a State may, with the previous consent of the president, authorise the use of Hindi or the

official language of the State, in addition to the English language, for the purposes of any judgement, decree or order passed or made by the High Court for that State and where any judgement, decree or order is passed or made in any such language (other than the English language), it shall be accompanied by a translation of the same in the English language issued under the authority of the High Court.

8. Power to make rules :

- (1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the purposes of this Act.
- (2) Every rule made under this section shall be laid, as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if before the expiry of the session in which it is so laid or the session immediately following, both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be so, however that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

- 9. Certain provisions not to apply to Jammu and Kashmir :** The provisions of section 6 and section 7 shall not apply to the State of Jammu and Kashmir.

APPENDIX IV (Referred to in Para 463)

The Official Languages (Use for Official Purposes of the Union) Rules, 1976 (As Amended, 1987)

G.S.R. 1052 : In exercise of the powers conferred by section 8, read with sub-section (4) of section 3 of the Official Languages Act, 1963 (19 of 1963), the Central Government hereby makes the following rules, namely

1. Short title, extent and commencement :

- (1) These rules may be called the Official Languages (Use for Official Purposes of the Union) Rules, 1976.
- (2) They shall extend to the whole of India, except the State of Tamil Nadu.
- (3) They shall come into force on the date of their publication in the Official Gazette.

2. Definitions : In these rules, unless the context otherwise requires

- (a) "Act" means the Official Languages Act, 1963 (19 of 1963);
- (b) "Central Government Office" includes
 - (i) any Ministry, Department or office of the Central Government;
 - (ii) any office of a Commission, Committee or Tribunal appointed by the Central Government; and
 - (iii) any office of a corporation or company owned or controlled by the Central Government;
- (c) "Employee" means any person employed in a Central Government office;
- (d) "Notified Office" means an office notified under sub-rule (4) of Rule 10;
- (e) "Proficiency in Hindi" means proficiency in Hindi as described in Rule 9;

- (f) "Region A" means the State of Bihar, Haryana, Himachal Pradesh, Madhya Pradesh, Rajasthan and Uttar Pradesh and the Union Territories of Andaman and Nicobar Islands and Delhi;
- (g) "Region B" means the States of Gujarat, Maharashtra and Punjab and the Union territory of Chandigarh.
- (h) "Region C" means the States and the Union territories other than those referred to in clause (f) and (g);
- (i) "Working knowledge of Hindi" means working knowledge of Hindi as described in rule 10.

3. Communications to States etc. other than to Central Government offices :

- (1) Communications from a Central Government office to a State or a Union territory in Region A or to any office (not being a Central Government office) or person in such State or Union territory shall, save in exceptional cases, be in Hindi, and if any communication is issued to any of them in English it shall be accompanied by a Hindi translation thereof.

(2) Communications from a Central Government office

- (a) to a State or Union territory in Region B' or to any office (not being a Central Government office) in such State or Union territory shall ordinarily be in Hindi and if any communication is issued to any of them in English, it shall be accompanied by a Hindi translation thereof:

Provided that if any such State or Union territory desires the communications of any particular class or category or those intended for any of its offices, to be sent, for a period specified by the Government of the State or Union territory concerned in English, or in Hindi with a translation in the other language, such communication shall be sent in that manner;

- (b) to any person in a State or Union territory of Region B' may be either in Hindi or English.
- (3) Communications from a Central Government office to a State or Union territory in Region `C' or to any office (not being a Central Government office) or person in such State shall be in English.
- (4) Notwithstanding anything contained in sub-rule (1) and (2), communications from a Central Government office in Region `C' to a State or Union territory of Region A' or Region `B' or to any office (not being a Central Government office) or person in - such State may be either in Hindi or in English, Provided that communications in Hindi shall be in such proportion as the Central Government may, having regard to the number of persons having working knowledge of Hindi in such offices, the facilities for sending communications in Hindi and matters incidental thereto determine from time to time.

4. Communications between Central Government offices

- (a) between one Ministry or Department of the Central Government and another may be in Hindi or in English, (b) between one Ministry or Department of the Central Government and attached or subordinate offices situated in Region `A' shall be in Hindi and in such proportion as the Central Government may, having regard to the

number of persons having a working knowledge of Hindi in such offices, the facilities for sending communications in Hindi and matters incidental thereto, determine from time to time;

- (c) between Central Government offices situated in Region `A' other than those specified in clause (a) or clause (b), shall be in Hindi;
- (d) between Central Government offices situated in Region `A' and offices in Region `B' or Region `C' may be in Hindi or in English:

Provided that these communications shall be in Hindi in such proportion as the Central Government may, having regard to the number of persons having working knowledge of Hindi in such offices, the facilities for sending communications in Hindi and matters incidental thereto, determine from time to time;

- (e) between Central Government offices situated in Region `B' or Region `C' may be in Hindi or English;

Provided that these communications shall be in Hindi in such proportion as the Central Government may, having regard to the number of persons having working knowledge of Hindi in such offices the facilities for sending communication in Hindi and matters incidental thereto, determine from time to time;

- (i) Provided that a translation of such communication in the other language shall where the communication is addressed to an office in Region `A' or Region `B' be provided, if necessary, at the receiving end;
- (ii) where the communication is addressed to an office in Region `C', be provided alongwith such communication

Provided further that no such translation in the other language shall be required to be provided if the communication is addressed to a notified office.

5. Replies to communications received in Hindi Notwithstanding anything contained in Rules 3 and 4, communications from a Central Government office in reply to communications in Hindi shall be in Hindi.

6. Use of both Hindi and English : Both Hindi and English shall be used for all documents referred to in sub- section (3) of section 3 of the Act and it shall be the responsibility of the persons signing such documents to ensure that such documents are made, executed or issued both in Hindi and in English.

7. Applications, representations etc :

- (1) An employee may submit an application, appeal or representation in Hindi or in English.
- (2) Any application, appeal or representation referred to in sub-rule (1) when made or signed in Hindi, shall be replied to in Hindi.
- (3) Where an employee desires any order or notice relating to service matters (including disciplinary proceedings) required to be served on him to be in Hindi, or as the case may be, in English it shall be given to him in that language without undue delay.

8. Noting in Central Government offices.-

- (1) An employee may record a note or minute or a file in Hindi or in English without being himself required to furnish a translation thereof in the other language.
- (2) No Central Government employee possessing a working knowledge of Hindi may ask for an English translation of any document in Hindi except in the case of documents of legal or technical nature.
- (3) If any question arises as to whether a particular document is of a legal or technical nature, it shall be decided by the Head of the Department or office.
- (4) Notwithstanding anything contained in sub-rule (1), the Central Government may, by order specify the notified Offices where Hindi alone shall be used for noting, drafting and for such other official purposes as may be specified in the order by employees who possess proficiency in Hindi.

9. Proficiency in Hindi : An employee shall be deemed to possess proficiency in Hindi if

- (a) he has passed the Matriculation or any equivalent or higher examination with Hindi as the medium of examination; or
- (b) he has taken Hindi as an elective subject in the degree examination or any other examination equivalent to or higher than the degree examination; or
- (c) he declares himself to possess proficiency in Hindi in the form annexed to these rules.

10. Working knowledge of Hindi :

- (1) An employee shall be deemed to have acquired a working knowledge of Hindi
 - (a) if he has passed
 - (i) the Matriculation or an equivalent or higher examination with Hindi as one of the subjects; or
 - (ii) the Pragya examination conducted under the Hindi Teaching Scheme of the Central Government or when so specified by that Government in respect of any particular category of posts, any lower examination under the Scheme; or
 - (iii) any other examination specified on that behalf by the Central Government; or
 - (b) if he declares himself to have acquired such knowledge in the form annexed to these rules.
- (2) The Staff of a Central Government office shall ordinarily be deemed to have acquired a working knowledge of Hindi if eighty per cent of the Staff working therein have acquired such knowledge.
- (3) The Central Government or any officer specified in this behalf by the Central Government may determine whether the staff of a Central Government office has acquired a working knowledge of Hindi.
- (4) The names of the Central Government offices, the staff whereof have acquired a working knowledge of Hindi, shall be notified in the Official Gazette

Provided that the Central Government may if it is of opinion that the percentage of the staff working in a notified office and having a working knowledge of Hindi has gone below the percentage specified in sub-rule (2) from, any date, it may, by

notification in the Official Gazette declare that the said office shall cease to be a notified office from that date.

11. Manuals, Codes, other procedural literature, articles of Stationery, etc :

- (1) All manuals, codes and other procedural literature relating to Central Government offices shall be printed or cyclostyled, as the case may be, and published both in Hindi and English in diglot form.
- (2) The forms and headings of registers used in any Central Government office shall be in Hindi and in English.
- (3) All name-plates, sign boards, letter-heads and inscriptions on envelopes and other items of stationery written, printed or inscribed for use in any Central Government office shall be in Hindi and in English

Provided that the Central Government may, that is considered necessary to do so by general or special order exempt any Central Government Office from all or any of the provisions of this rule.

12. Responsibility for compliance :

- (1) It shall be the responsibility of the administrative head of each Central Government office
 - (i) to ensure that the provisions of the Act, these rules and directions issued under sub-rule 2 are properly complied with; and
 - (ii) to devise suitable and effective check points for this purpose.
- (2) The Central Government may from time to time issue such directions to its employees and officers as may be necessary for the due compliance of the provisions of the Act and these rules.

FORM

(See Rules 9 and 10)

I hereby declare that I ^{1*}possess proficiency in Hindi/have acquired a working knowledge of Hindi in view of the following

Date :

Signature

1 *Delete whichever is not applicable.

APPENDIX V (Referred to in Para 463)

Effective check-points to ensure the compliance of the Official Language Rules

1. The undersigned is directed to say that the Committee of Parliament on Official Language, in its report, Part-IV has recommended that in accordance to Rule 12 of Official Languages Rules, 1976, the Administrative Heads of all the Ministries/ Departments and their attached/subordinate offices/undertakings/ corporations

etc., may discharge their responsibility efficiently regarding devising of the check-points for ensuring appropriate compliance of the Official Languages Act, 1963 and the provisions made in the rules made thereunder and, thus may establish various check-points in an effective manner. The decision of the Government accepting this recommendation of the Committee has been intimated to all the Ministries/Departments vide this Department's Resolution No. 12019/10/91-OL(Int.), dated 28-1-92.

2. With a view to establishing the check-points, effectively all the Ministries/Departments vide this Department's OM No. 20014/5/ 87-OL (B-II), dated 10-9-87, were requested that the check-points may be strengthened and made effective for achieving targets laid in the annual programme and to ensure the compliance of the Official Language Rules.
3. In the perspective of the above-mentioned recommendation of the Committee of Parliament on Official Language, all the Ministries/Departments are requested again that they may establish following check-points for the progressive use of Hindi and to ensure compliance of Official Language Rules.

- (1) **General orders and other papers, etc. to be issued invariably bilingually :** All the documents, etc., mentioned in Section 3(3) of the Official Language Act, 1963 (as amended, 1967) should be issued in Hindi and English. For this purpose, the signing Authority should ensure that the draft may not be signed until and unless the desired paper/document has not been prepared bilingually. Besides, the section, wherein all such papers are cyclostyled, should be specified as a check-point and all such documents may be cyclostyled by it only when the Hindi/English version has been sent Together. Also the Despatch Section should ensure that all such documents should be issued in Hindi also alongwith the English version. While issuing, it may be kept in view that the Hindi version should be placed first/above the English version.
- (2) **Letters, etc., received in Hindi to be replied to in Hindi :** It shall be the responsibility of the officer himself by whose signature the letter is to be issued to ensure that the letters received in Hindi or any application, appeal, or representation signed in Hindi, may be replied to in Hindi.
- (3) **Communications meant for the State Government located in Regions `A' and `B' :** The Despatch Section should be made a check-point and it should be asked to ensure that the communications meant for the State Government located in Regions A and `B' are accepted by them for despatch only when these are written in Hindi or accompanied by its Hindi version.
- (4) **Writing of addresses on envelopes in Hindi :** The Despatch section should be made a check-point and it should ensure that the addresses on the envelopes meant for despatch to regions A and `B' are written in Hindi.
- (5) **Purchase of Devanagari Typewriters .** The Directorate General of Supply and Disposal examines the indents received by them, meant for the purchase of typewriters, and sees whether the target fixed for the Devanagari typewriters is being achieved or not. Those offices who are purchasing their typewriters directly, and not through the DGS&D should also make such check-points. The officer who places the order for the purchase of typewriters should see whether the target fixed for Devanagari typewriters is being fulfilled. They should ensure that until and

unless the target fixed for Devanagari typewriters has been achieved, Roman typewriters should not be purchased.

- (6) **Bilingual publication of forms, codes, manuals and material for the Gazette** : The Government Presses under the control of Ministry of Urban Development ensure that (a) notifications, rules, resolutions to be published in the Gazette of India and (b) codes, manuals, forms and heads of the register, etc., are both in Hindi and English. The Directorate of Printing returns the material to the concerned Departments which has not been received by them in both languages. Such check-points should be established in the Presses working under all other Ministries/Departments and their attached and subordinate offices, undertaking, etc., so that all such material is not published in English alone. Such check-points may also be established for the material to be published in the nonGovernment presses as well.
- (7) **Rubber-Stamps, name-plates, notice boards etc. to be prepared bilingually** : It should be the responsibility of the Officer-in-charge of the section who looks after the work of preparing, these items to ensure that the items mentioned under Rule 11 of the Official Language Rules, 1976, should be prepared bilingually, i.e., Hindi and English and also in regional language (where required).
- (8) **Entries to be recorded in the service Books** : It should be the responsibility of the Officer-in-charge of the section, where the service-books are maintained that the entries in Service-Books of the Officer/staff working in Regions A' and ` B' should be recorded in Hindi. In region ` C' such entries should be made in Hindi as far as possible. This fact should be examined at the time of making entry in the service-books/signing the Service-Books.
- (9) **General responsibility** : It is the responsibility of the signing authority of the letters or documents to see if according to Official Languages Act and Rules made thereunder, the letters, circulars, etc., which should be issued in Hindi or both in Hindi and English, or the documents which have been prepared in both Hindi and English languages are being issued strictly in the required form. Such officer should, therefore, ensure, before signing, that all such letters/circulars/documents, etc., are being issued in Hindi or bilingually, as the case may be.
4. It is also requested that all the Ministries/Departments may bring the above-mentioned information to the notice of their attached/subordinate offices/undertakings/ corporations, etc., for compliance thereof. Directives issued in this regard may also be endorsed to this Department.

GIO Incentives for Hindi

- (a) **Cash Awards for passing the examination, through training classes, under Hindi Teaching Scheme** : All employees are eligible for Cash Awards on the basis of marks obtained

Marks obtained	Prabodh Exam	Praveen/Pragya Exam
70% or more marks	Rs. 800	Rs. 1200
60% or more but less than 70%	Rs. 400	Rs. 800
55% or more but less than 60%	Rs. 200	Rs. 400

Not eligible : An employee from a non-Hindi speaking State/UT who has studied Hindi up to Matric level as a second/third language or as a combined subject with any other language and obtained less than 33% marks shall be deemed to have acquired knowledge of Hindi up to Prabodh level. On passing Praveen examination, he will not be entitled for personal pay; but eligible for cash award. If such an employee had secured 33% or more marks, he will be deemed to have acquired knowledge of Hindi up to Praveen level. On passing Pragya examination, he will be eligible for personal pay as well as cash awards.

Those employees whose mother tongue is Telugu, Tamil, Kannada, Malayalam, Mizo, Manipuri and English and do not possess knowledge of Hindi even of the primary level are eligible for incentives on passing Prabodh, Praveen and Pragya. Those employees whose mother tongue is Oriya, Bangla, Assamiya, Sindhi, Nepali, Marathi, Gujarati and who do not possess knowledge of Hindi even of the middle level are eligible for incentives on passing Praveen and Pragya. Those employees whose mother tongue in Punjabi, Urdu, Kashmiri and Pushto are eligible for incentives on passing Pragya only.

(b) Cash Awards will be in addition to Lumpsum Award/ Personal Pay admissible under Paras. (e) & (j).

(c) Cash Awards for acquitting creditably in Hindi Typewriting and Hindi Stenography Examinations/ Electronic Typewriters, Computers/Word Processors under the Hindi Teaching Scheme : Non-Gazetted employees eligible on the basis of marks obtained :

Hindi Typing	Hindi Stenography	Cash Prize of each
97% or more marks	95% or more marks	Rs. 1200
95% or more but less than 97%	92% or more but less than 95%	Rs. 800
90% or more but less than 95%	88% or more but less than 92%	Rs. 400

Not eligible : An employee (a) who knows Hindi Typewriting/ Stenography even before joining service, (b) Who has received training or passed the Hindi Typewriting/Stenography Test from a recognized institution and (c) for whom training in Hindi Typewriting/Stenography is not obligatory, is not eligible.

- (d)** (i) Cash Awards admissible even to those who qualify by making use of Electronic Typewriters, Computers, Word Processors.
- (ii) Admissible in addition to Lumpsum Awards/Personal Pay admissible under Paras. (e) and (j)
- (iii) On receipt of the results of the examination from the Deputy Director (Examination) Hindi Teaching Scheme, Examination Branch, Janpath `A Barrex, New Delhi, Ministries/ Departments to obtain particulars of their meritorious candidates for deciding Cash Awards and issue sanctions in favour of eligible candidates.
- (iv) Cash awards are exempted from Income Tax.
- (e) Lumpsum Awards for passing the examinations through own efforts :** Lumpsum Awards as under admissible to operational staff and to those posted at places where there are no training centres under the HTS or where there are no arrangements for imparting training in the concerned classes, for passing, through one's own efforts the examination of the HTS and such Hindi examinations conducted by the recognized Voluntary Hindi Organizations.

Prabodh and Praveen examination of HTS (for each).	Rs. 1000
Pragya examination of HTS	Rs. 1200
Hindi Typewriting examination of HTS*	Rs. 800
Hindi Stenography- examination of HTS'	Rs. 1500
Such Hindi examination conducted by the Voluntary Hindi Organizations recognized by the Government of India as equivalent to or higher than the Matriculation examination.	Rs. 1200
Hindi Diploma Course examination of the Central Hindi Directorate	Rs. 1200

*including those who qualify by making use of Electronic Typewriters, Computers/ Word Processors.

- (f) **Conditions :** Lumpsum Awards admissible in addition to Cash Awards under Paras (a) and (c) above.
The prescribed examination to be passed within fifteen months of first appearance at the said examination.

Not eligible :

- Employees who have passed Matriculation/ equivalent/ higher examination with Hindi as a subject in any form or through Hindi medium or whose mother tongue is Hindi, or who have been exempted from the in-service training in Hindi are not eligible for Cash Award for passing any Hindi examination.
- Those who have passed the Middle (Class VI11)/ equivalent/higher examination

with Hindi as a subject in any form or through Hindi medium are not eligible for Cash Awards for passing the Prabodh/Praveen examination.

- Those who have passed the Primary (Class V)/equivalent/ higher examination. with Hindi as a subject in any form or through Hindi medium are not eligible for the award for passing Prabodh examination.
- An employee is not eligible for the award for passing Hindi Typewriting/Stenography examination, if he/she had a speed of 25 w.p.m. in Hindi Typewriting/80 w.p.m. in Hindi Stenography before joining Government service, or he/she received training and passed a test in Hindi Typewriting/Hindi Stenography from a recognized institution, and training in Hindi Typewriting/ Stenography is not obligatory.
- Employees who pass an examination higher than the one prescribed; for them as the final examination, will not be eligible for lumpsum award thereto.
- Employees (other than operational staff attending training class occasionally) who had received training at any HTS centre even for a small period not eligible for lumpsum award on passing the examination pertaining to that training.

(g) Sanctions : To be issued by the Ministers/Departments and the Heads of Departments to whom the powers have been delegated.

(h) Free text books for private candidates : Will be provided to those preparing privately for examinations conducted by HTS only, as in the case of trainee attending Hindi classes. Concession not admissible for examinations conducted by Voluntary Hindi Organizations or the Central Hindi Directorate.

(i) Grant of advance for payment of fees for training in Hindi Typewriting/Stenography at private institutions

(i) Employees eligible for lumpsum awards on passing Hindi Typewriting/Stenography may be granted advance of Rs. 100/Rs. 200 respectively.

(ii) Amount of advance limited to 6 months fees for Typewriting and 12 months fees for Stenography training. (iii) Advance to be granted after three months of admission in the private institution and after obtaining certificate about regular attendance/satisfactory progress of the employee. (iv) Advance recoverable from lumpsum award admissible on passing the examination. If the employee does not pass Typewriting Examination within one year/Stenography examination within 1-1/2 years, advance to be recovered in recovered in four equal instalments.

(j) Hindi Personal Pay : Personal Pay equal to one increment for 12 months granted for passing the Hindi/Hindi Typewriting/Hindi Stenography examination of HTS, and securing marks as under in the examination prescribed as a final course of study. Personal pay will be admissible only to those employees (Gazetted/Non-Gazetted) for whom the particular course has been prescribed as the final course of study.

Prescribed Examination	Gazetted	Non-Gazetted
Pragya	Mere pass	Mere Pass
Praveen	60% or more	55% or more
Prabodh	
Hindi Typewriting	Mere pass
Hindi Stenography	90 % or more	Mere pass

(k) Conditions

- Conditions for grant of Cash Awards applicable for Personal Pay also.
- Stenotypists and Stenographers (both Gazetted and Non-Gazetted) whose mother tongue is not Hindi, eligible for grant of two increments (absorbable in future increments) on passing Hindi Stenography examination.
- Option to be exercised within 3 months from the date of declaration of results (or date of joining if results declared while on leave), for drawal of increment either from the first of the month following the announcement of results, or from the date of annual increment falling due after the results. Personal Pay will not be granted if option not exercised within 3 months. Extension of time may be allowed in special cases.
- For those passing all examinations in quick succession, Personal Pay admissible separately for each examination for 12 months.
- For LDCs during training in Hindi Typewriting or before results are declared or after results are declared but before they start drawing the Personal Pay, the rate and the period will be as applicable as if they had not been promoted.
- On promotion from a non-Gazetted post to a higher non-Gazetted post, the Personal Pay will be continued at the same rate and for the full periods. Off promotion from a non-Gazetted post to a Gazetted post, Personal Pay will be continued for the remaining period only, if the employee would have drawn it in the Gazetted post. The rate and the period will be as if the employee had not been promoted to the higher post.
- Employee granted Personal Pay while holding a higher post will draw the same, on reversion, at the rate equal to increment in the lower post for the remaining period, subject to the condition that pay plus Personal Pay do not exceed the maximum of pay scale of the lowest post.
- Employee at the maximum of his/her grade pay eligible for Personal Pay equal to the last increment for 12 months or till he/she gets promotion. In special cases, Personal Pay continued for full period even after promotion. Personal Pay granted to non-Hindi speaking English Stenographers for passing Hindi Stenography examination not admissible after promotion to higher post.
- Personal Pay also admissible on passing such Hindi examinations conducted by the Voluntary Hindi Organizations recognized by the Government as equivalent to or

higher than Matriculation and the Parichaya examination of the Central Hindi Directorate.

- Personal Pay sanctioned by the respective Ministries/ Departments/Offices/UT Administrations and expenditure borne by them.

(1) Conveyance charges for non-Gazetted staff/for attending Hindi classes.

(i) For proceeding from/return of office : Actual bus/tram/train fare between the office and the classes if the distance each way is more than 1.6 km paid under contingencies after obtaining certificate of attendance from the Instructor. In the absence of public transport, two trainees may hire a rickshaw or four trainees a tonga and claim proportionate charges at the fixed rates.

(ii) For proceeding from/return to residence : If the place of duty is on the way from residence to training centre and the distance between residence and training centre exceeds distance from place of duty to training centre by more than 1.6 km. Fare from office to training centre or difference of fares between residence to training centre and residence to place of duty and also fare for return journey from training centre to place of duty. If the place of duty is not on the way from residence to training centre and the distance between residence and training centre exceeds distance from place of duty to training centre by more than 1.6 km Fare from residence to training centre and back.

<p>(m) Conveyance charges/T.A. for attending Hindi examination : If the officials do not attend office on the examination days and proceed to examination centre direct from residence. Where the office and residence are at a distance of more than 1.6 km but less than 8 km.</p>	<p>Actual conveyance charges by public conveyance from office to examination centre limited to actual expenses incurred.</p>
<p>Where the distance between the office and the distance between residence and examination centre is more than 8 km and the distance between residence and examination centre is more than 1.6 km less than 8 km.</p>	<p>Actual conveyance charges by Public conveyances.</p>

(n) Conveyance charges for attending Hindi examination while on leave : TA. under SR 130 admissible if office and residence are at a distance of more than 8 km from examination centre. In other cases, conveyance charges by public conveyance allowed, if distance between examination centre and the office/residence is more than 1.6 km.

(o) Attending Hindi examination treated as duty : During the day(s) of examination and the reasonable time for the journey, Government servants appearing for Hindi examinations may be treated as on duty. However, if the examination is on the forenoon or afternoon only, the employee may be required to attend office in the afternoon/forenoon unless exempted in any case specifically.

(p) Incentive Scheme for doing work in Hindi :

(i) Eligibility : Officers/employees of all categories doing official work wholly or partly originally in Hindi, who write at least 20,000 words in Hindi in a year in Regions A and `B' (i.e., Bihar, Haryana, Himachal Pradesh, Madhya Pradesh, Rajasthan, Uttar Pradesh, Gujarat, Maharashtra and Punjab States and U.T of Andaman and Nicobar Islands, Delhi and Chandigarh) and at least 10,000 words in Hindi in a year in Region `C' (i.e., other than Regions A and `B' mentioned above). Besides original noting/drafting, this includes such other items of work done in Hindi which can be verified, e.g., entries in registers, preparation of lists, accounting work, etc. Stenos/Typists covered by some other scheme for -encouraging use of Hindi in official work not eligible, as also Hindi Officers/Translators.

(ii) Prizes : Cash Awards given to the participants every year as under :

	Independently for each Ministry/Department/ Attached office	Independently for each Subordinate Office
I Prize (2 prizes)	Rs.1,000 each	Rs. 800 each
II Prize (3 prizes)	Rs. 600 each	Rs. 400 each
III Prize (5 prizes)	Rs. 300 each	Rs. 300 each

An Assessment Committee formed for the purpose will examine the record of work done in Hindi by each competitor in the prescribed proforma and recommend sanction of prizes. The Head of Department can sanction the same and a list of prize winners sent to the Home Ministry. The Assessment Committee will allot 70 marks for the quantum of work and 30 marks for clarity in expression of thought. An additional weightage of 20 marks will be given to the competitors whose mother tongue is Tamil, Telugu, Kannada, Malayalam, Bengali, Oriya or Assamese.

(q) Incentives to officers for giving dictation in Hindi :

General guidelines for preparation of the scheme to be followed by the Ministries/Departments are

- All officers having stenographic assistance can participate. - The scheme to be operated on financial year basis.
- Officers participating in the scheme to maintain a record of dictation in Hindi in the prescribed proforma
- An award of, say Rs. 1, 000, may be prescribed. The number of awards may be two as well. One for officers having their declared Home Town in Regions `A' and `B' and the other for those with declared Home Town in Region `C'.
- Award to be given on the recommendations of a senior officer nominated as Assessment Officer for this purpose or a committee constituted.

CHAPTER X MISCELLANEOUS

LIST OF OFFICERS OF THE DAD

464.

- (i) A classified list of officers of the Indian Defence Accounts Service ("Pink List") showing the appointments held by them is prepared and published periodically.
- (ii) Separate list of Senior Accounts Officers/Accounts Officers and AAOs/SOs(A) , showing the dates of birth, appointment to the cadre and the organisation in which serving etc., are also prepared and published by the C.G.D.A. every three years and every five years respectively.

465. Service Books and Leave Accounts of all the Gazetted officers (IDAS & S.A.Os/AOs/AAOs) will be maintained in Service Book form by the respective PCsDA/CsDA under whose organisation they are serving, except for PCsDA/CsDA themselves and JCsDA holding independent charge of Principal Controllers'/Controllers' Organisation. Service books of staff and officers serving in the PIFA/IFA are maintained by the profoma controllers. Service Books and leave accounts of PCsDA/CsDA and JCsDA holding independent charge of a Principal Controllers'/Controllers' organisation, will be maintained in the office of the CGDA. New Delhi. In addition to the above, the Service Books and leave accounts of all Gazetted officers serving in the CGDAs office itself will also be maintained in CGDAs office. The work relating to watching and receiving leave salary and pension contribution and on account of CGEIS in respect of Gazetted officers on deputation will be the responsibility of the respective proforma Principal Controller/Controller. The Service Books of all the IDAS & S.A.Os/ AOs/AAOs officers will be audited by the LAOs responsible for audit of Service Books of non-gazetted staff in the respective Controller's organisation/GGDAs office.

466. Blank

(B) ROSTER OF OTHER DESIGNATIONS

467 Separate Rosters for each designation such as Senior Auditors, Auditors, Stenos DEOs, Clerks, MTS etc will be maintained by the C.G.D.A. on All India basis.

(D) ESTABLISHMENT LIST

468. The publication of annual establishment lists by Cs.D.A. for their respective offices is suspended until further orders.

SERVICE BOOKS

469. Service Books in form ATC-4 (revised) in respect of all members of the Subordinate Accounts and clerical services employees including temporary and officiating Government Servants who are likely to be employed for a period exceeding one year, will be maintained under the rules laid down in the F.R.S.R. Part I-General Rules and

Audit Code and kept securely under lock and key.

The Service Books should bear the personal number allotted to each individual.

470. Entries regarding promotion and reversion, rates of pay and allowances, leave etc. of individuals, as notified in office orders will be made in the Service Books as events occur. All such entries (other than entries made in page 1 of the service book and entries relating to the annual verification of service) and entries in the leave account which form part of the service book will be attested by the Assistant Accounts Officers/Section Officers (Accounts) (non-gazetted) of the department subject to the observance of the following conditions

- (i) that the entries relating to fixation of pay, increments etc., should be based on formal orders/certificates issued/ approved by a gazetted officer;
- (ii) that the attestation will not be made by a A.A.O./Section Officer (Accounts) in respect of entries in his own service book;
- (iii) the Accounts Officer/Senior Accounts Officer/ACDA will inspect at least 10% of such service books every year and initial them in token of having done so;
- (iv) that the entries made in page 1 and annual verification of service will be attested by the Accounts Officer/Senior Accounts Officer/ACDA (Administration) and
- (v) that the calculations regarding leave entitlement of the non-gazetted staff of the D.A.D. will be subjected to test check of 10% by the Accounts Officer/Senior Accounts Officer/ACDA-in-Charge (Administration) in such a manner that every individual's leave account is test checked at least once in 10 years and due priority is given to those proceeding on retirement/discharge.

Amended vide C.S. No. 188/04/11

The entries in the service book will also be got attested by the individuals concerned (including those serving at outstations) once in 'two years. For this purpose, service books should be made available to them once in 'two years in a systematic manner on the basis of a pre-arranged programme. Such attestation will, however, be got done annually in cases of those who have attained the age of 53 years. The procedure of biennial attestation of service books will be equally applicable to group 'D' employees. However, in the case of such Group 'D' employees who are not sufficiently literate to understand the entries of their service books, the relevant: entries will be explained to them by the officer concerned before obtaining their thumb impression/ signatures in the service books at the time of biennial attestation. When an individual is transferred out of the organisation of a PCDA/CDA the service book will be brought up to date before it is sent to the other PCDA/CDA.

470A. Each Principal Controllers/Controllers office will be required to send an intimation to AN-IV Section of CGDAs office to the effect that the pay of the concerned PCDA/CDA/JCDA holding independent charge of a Principal Controller's/Controller's Office had been raised from towith effect from, as soon as the increment is drawn and adjusted. In addition, each Principal Controller's/Controller's Office will render by 30th June each year to AN-IV Section of CGDAs office, a certificate (duly verified by the LAO who is responsible for audit of Service Books of the officers and staff of his office) in respect of PCDA/CDA/JCDA in independent charge of a Principal Controller's/Controller's

office to the effect that service up to 31st March or up to the date of transfer as the case may be, had been verified with reference to the paid pay bills on record. Service Books will be made available by 31st March to Principal Controller/Controller/Jt. Controller holding independent charge of a Principal Controller's/Controller's office once in two years for their verification/attestation.

471. The details (e.g., the name and the relationship of the nominees and the page No. of the file where the papers are recorded) furnished by the Non-Gazetted staff in the nominations made by them under the liberalized Pension Rules for death-cum-retirement gratuity should be endorsed in the service book over the signature of the Gazetted officer.

472. When an individual is transferred out of the organisation of a PC.D.A./C.D.A., the service book should be brought up to date and got audited by the L.A.O. concerned before it is sent to the other PC.D.A./C.D.A. The L.A.Os are required to check the service books of Defence Accounts Department personnel on the same lines prescribed in the Army Local Audit Manual and other orders issued from time to time and to the same extent prescribed in respect of Defence Civilians.

473. The C.G.D.A. in his capacity as the head of the Department is competent under Rule 256, G.F.R.-2005 to authorise alteration in the dates of birth of non-gazetted staff as originally recorded in the Service Books if a specific request is made within 5 years of his entry in Govt. service and it is established that a genuine bonafide clerical mistake has occurred / committed in recording the date of birth in his service book.

Note. The requests from government Servants for making a change in their date of birth should not be entertained except where it has been established that a clerical mistake had been committed in recording the date of birth in the Service Book.

474. In the case of the transfer of an individual from one station to another, an entry in his service book will only be made when such transfer also necessitates the transmission of the service book to another office (see para 493 below) or a change in emoluments. In case of a change of stations within the jurisdiction. of a Principal Controller's/Controller's office which does not involve any change in the emoluments of an individual, no entry in the Service Book is necessary.

475. An index card is maintained on I.A.F (CDA)-226 attached to Service Books wherein details of all transfers and appointments held by an individual are recorded.

476. When a member of the establishment is transferred to another office, an entry of the transfer will be made in his service book and the service book sent by registered post to the Head of the office to which he is transferred. The service book will not be handed over to any individual on transfer, nor should it be given to him when proceeding on leave.

Note. The service book will not be returned to the individual on retirement, resignation or discharge from service, even in cases where he might have paid for it already. A certified copy of the service book may, however, be supplied to him on his

retirement, resignation or discharge from service without fault on payment of a copying fee of Rs. 5 and after first making an entry therein to this effect.

477. Deleted.

478. Service Books of Assistant Accounts Officers/Section Officers (Accounts) and staff serving in Local Audit or Regional Audit Officers, Pay Accounts Offices, Factory Accounts Offices or with Units and Formations should be sent by a Courier to those outstation sub-offices where there is a concentration of D.A.D. staff, in order that the entries in the service Books are signed by the individuals concerned. In other cases, Service Books can be sent by Registered/ Insured Post.

479. The Accounts Officer/Senior Accounts Officer/ ACDA-in-Charge and Assistant Accounts Officers/Section Officer (Accounts) of the Administration Section are responsible for seeing that the Service Books are kept correctly and are completed up to date.

GIO Service Book

A Service Book in prescribed form is maintained by H.O. for every Government employee (except for those who are appointed for less than one year on purely temporary basis). A photograph of the employee is to be affixed on first page of the Service Book. The Service Book shall be maintained from the date of first appointment and kept in safe custody of the Head of Office in which the employee is serving and transferred with him from office to office.

Contents of Service Book

The service book broadly contains the following:

1. Medical examination on first appointment.
2. Verification of character and antecedents.
3. Declaration about marriage (not having contracted bigamous marriage).
4. Oath of allegiance/affirmation to the Constitution.
5. Whether belonging to SC/ST.
6. *Date of birth.
7. *Educational/professional/technical qualifications at the time of appointment and those acquired subsequently.
8. Details of family members.
9. Nomination for GPF and Death/Retirement Gratuity/ Family Pension/Leave Encasement. Copy of S1 form indicating nomination details (for NPS Subscribers).
10. GPF Account No/PRAN (For NPS Subscribers)
11. Nomination and other particulars under CGEGIS.

*Correctness of these entries has to be verified from original certificates furnished as valid documentary evidence.

Entries in Service Book

Entries in Service Book will be made regarding

1. Changes in postings/ office/station,/scale of pay.
2. Changes in nature of appointment by way of promotion/

- reversion/deputation/transfer.
3. Leave, suspension, any other interruption in service including CCL availed.
 4. Increment, stoppage of increment.
 5. Hometown declaration for LTC Scheme.
 6. Availing of LTC either by self or members of family. Encashment of Earned Leave if availed during LTC should be recorded.
 7. Counting of past service for pension.
 8. Reason for reduction to a lower post, if any.
 9. Leave Account
 10. HBA details advance, recoveries and amount outstanding.
 11. CGEGIS contribution, etc.
 12. Comments of Internal Audit.

Documents to be placed in Volume II of Service Book

1. Authenticated/attested copies of certificates of age, educational qualifications and relaxation, if any allowed.
2. Authenticated/attested copy of condonation of break in service, change of date of birth, if any.
3. Originals of:
 - (i) Verification of character and antecedents
 - (ii) Medical certificate of fitness
 - (iii) Marital status declaration
 - (iv) Oath/affirmation of allegiance to the Constitution
 - (v) Collateral evidence of previous service and change of name.
4. Original or attested copies of
 - (i) Home Town declaration.
 - (ii) Nomination for GPF/Gratuity/Family Pension/Leave Encasement/CGEGIS.
 - (iii) Details of Family
 - (iv) Exercise of options in service matters.
 - (v) Confirmation in post.

Miscellaneous Matters Relating to Service Book

1. Service Book is to be shown to the employee every year by the H.O. and signature of employee obtained as token of his having inspected it. The HO shall furnish to his higher officer, a certificate that service book has been shown to the employee, by September each year.
2. The H.O. will attest all the entries in the Service Book and ensure that the book contains no erasure or overwriting and all corrections are properly attested. The H.O. may authorize any Gazetted officer to attest the entries.
3. A certificate of verification of service is to be entered by the H.O. every year in the service books. Such verification shall also be done when the employee is transferred during the year.
4. When an employee is transferred to foreign service A.O. concerned will make necessary entries in the Service Book regarding conditions of foreign service.
5. The order allowing counting of past service for purposes of pension should be noted

- in the service book.
6. A certified copy of Service Book may be given to the employee while quitting service on payment of Rs. 5.
 7. Leave account of the employee will be maintained in the prescribed form along with the Service Book.
 8. It will be the responsibility of the officer maintaining the Service Book to make annual verification and also to complete and certify previous service in 25th year of service or 5 years before retirement of employee, whichever is less and communicate the qualifying service to the employee.

TERMINATION OF SERVICE

- 480.** Under rule 5 of Central Civil Service (Temporary Service) Rules, 1965 the service of a temporary Government servant who is not in permanent service is liable to termination at any time by a notice in writing given either by the Government servant to the appointing authority or by the appointing authority to the Government servant.

CERTIFICATE OF SERVICE

- 481.** Certificate of service may be granted to non-gazetted personnel (including re-employed staff) who have served in the Defence Accounts Department on application. Specimen certificate are given in the Annexure A and ` B' to this Chapter. It should be ensured that a certificate as per specimen in Annexure ` B' should be granted exclusively in cases where services are terminated under Rule 5 of the Central Civil Services (Temporary Service) Rules, 1965.

In granting certificates, care should be exercised that the whole truth in respect of the individual concerned is stated in the certificate. The appropriate cause of discharge, removal or dismissal from service, as indicated below, should be inserted

- (i) at his own request.
- (ii) on reduction of establishment.
- (iii) having absented himself from duty without permission.
- (iv) dismissal from service.
- (v) removal from service.

- Note.** "Removed from Service" and "Dismissed from service" may not be used in the certificate unless the procedure prescribed in paras 335 to 339 of this Manual has been followed strictly.

BOOKS AND PERIODICALS

- 482.** Principal Controllers/Controllers are authorised to sanction the purchase of such non-official publications and periodicals as may be absolutely necessary for use in the various sections of their offices, at the minimum cost within the contingent allotments fixed by the C.G.D.A.

- 483.** Principal Controllers/Controllers are also empowered to incur expenditure on the

purchase of priced official publications, other than publications issued by Defence services, provided the cost can be met from the contingent grant of the office concerned.

SERVICE OF ATTACHMENT ORDER

- 484.** Every attachment against the pay of any member of the office establishment received from Civil courts will, immediately on receipt be submitted to the Principal Controller/ Controller, or the Accounts Officer/Senior Accounts Officer/ACDA-in-Charge of the administration Section for information. The necessary particulars will then be recorded in a special "Register of Attachments" (IAFA-590) and the entry initialled by the Accounts Officer/ Senior Accounts Officer/ACDA-in-Charge of the Administration Section. Steps will be taken to ensure that necessary recovery is duly effected monthly and the amount remitted to and acknowledged by the court concerned. A note of the action taken in respect of each item and of the number and date of the acknowledgement of the court will be made against the particular entry in the register.
- 485.** All attachment orders, papers in connection therewith and the register of attachments will be kept under safe custody under arrangements made by the Accounts Officer/Senior Accounts Officer/ACDA-in-Charge of the Administration Section.
- 486.** When attachments are received, the Principal Controller/ Controller; or Accounts Officer/Senior Accounts Officer/ACDA-in-Charge of the Administration Section, will consider whether the case is one to be dealt with under the rules regarding the indebtedness of Govt servant.
- 487.** If the pay of any gazetted officer be attached by order of the Civil Court, the fact must be immediately reported to the CGDA together with the explanation of the officer.
- 488.** The procedure relating to the disposal of attachment orders are contained in paras 774 to 793 of Office Manual Part II (Volume 1) which is equally applicable in the case of members of the Defence Accounts Department. The salary of any public officer to the extent of the ¹ [first four hundred rupees] and two third of the remainder of the salary shall be exempt from attachment in execution of any decree by the court of law, other than a decree for maintenance. Further, where any part of such portion of the salary as is liable to attachment has been under attachment, whether continuously or intermittently for a total period of twenty four months, such portion shall be exempt from attachment until the expiry of a further period of twelve months, and where such attachment has been made in execution of one and the same decree, shall after the attachment has continued for a total period of twenty four months, be finally exempt from attachment in execution of that decree (vide Rules 225 to 229 of the Central Government's compilation of Treasury Rules, Volume-1 as amended from time to time).

SERVICE OF SUMMONS

- 489.** when summons are received for service, the original copy will be handed over to the individual concerned; the duplicate copy received by the individual and signed by the Accounts Officer/Senior Accounts Officer/ACDA-in-Charge of the Administration Section will be returned to the issuing Court.

MILITARY COURT OF ENQUIRY

- 490.** A Civilian Officer of the Defence Accounts Department may be asked to assist at any Military Court of Enquiry but he will not sit as a member of such a court.
1 For cross referencing and linking please see Rule 519 DSR-1987.
In the event of a civilian officer of the Defence Accounts Department finding himself unable to agree with the conclusions of the Court, it will be open to him to record a note of dissent.

OFFICE ORDERS

- 491.** Two books for the record of Part I and Part II office orders will be maintained in each office. In the former will be recorded all orders relating to the procedure and internal working of the office, and will be maintained as a permanent record. The latter will contain orders relating to personnel of the office, such as appointments, transfers, promotions, punishments, etc. separate serial numbers will be given to the orders in each book. Fresh numbers will be started from the 1st January of each year. Copies of all Part I Office Orders will be supplied to all Sections/Sub offices and all the personnel of these Sections/Sub offices are responsible for making themselves fully acquainted with these orders. Ignorance of the orders will in no circumstances, be accepted as an excuse for non-compliance.

Sufficient copies of Part I Office Orders which notify amendments/addition to existing orders in Codes and Manuals for which a Principal Controller's/Controller's office is made responsible (vide Para 517) will be endorsed to all Principal Controller/Controller of Defence Accounts.

Copies of Part II Office Orders regarding changes in the appointments of PCDA/CDA/Jt.CDA/Dy.CDA (AN) will be endorsed to all Principal Controllers/Controllers of Defence Accounts, the various Headquarters of the services and to the Test Audit Authorities.

All Part II Office Orders relating to personnel (all officers and Group 'C' personnel of the organisation will contain (1) Account No./Roster No. in respect of S.A.Os/AOs (2) Name and Grade and (3) the Unit/Formation where the individual is serving etc., besides the other details that are required in connection with the subject

(Appointment/Transfer/Promotions/ Punishments etc., as the case may be) of the Part II office order. The No. and date of the C.G.D.As. communication on the authority of which the original Part II Office Order notifying transfer(s) was issued should invariably be quoted in the Part II Office Orders notifying the amendments to the earlier office orders.

INSTRUCTIONAL ORDERS

- 492.** Each section will maintain a book of Instructional orders given by the officer in immediate or general charge of the section, relating to the detailed work of the section or in amplification of orders issued by a higher authority. All such Instructional Orders will be noted and initialed by the AAOs/SOs(A) and all Senior Auditors, Auditors and Clerks in the Section.

NOTE BOOKS

- 493.** Note Books on I.A.FA. 487 will be kept by all A.A.Os/S.Os (A) and assistants. All important decisions or orders affecting the work dealt with in the Section e.g., Army Instructions, C.G.D.A.'s. audit decisions, etc., as well as decisions on office notes, or in letters issuing from the office, will be entered by Assistant Accounts Officers/Section Officers (Accounts) in their note books under the appropriate heading and suitably indexed. The note books maintained by assistants will contain decisions and orders etc., pertaining to the particular portion of work done by each.
- 494.** A Master Note book in I.A.F.A. 487 will be kept for each Section with a comprehensive subject index to which additions will be made as necessary from time to time. It should contain all orders and decisions affecting the work dealt within the section. The note keeping should be continuous and it should be seen by periodical inspection that notes are correct, complete and upto date.
- 495.** The note books referred to in the preceding para should be regarded as section records and should not be removed from the sections. They should be handed over by the Assistant Accounts Officer/Section Officer (Accounts) and assistants to their successors on transfer from the section or office. The note books kept by assistants will be examined periodically not less than once a month by the Assistant Accounts Officer/Section Officer (Accounts) and also by the Accounts Officer/Senior Accounts Officer/ACDA-in-Charge. The Section Note Book will invariably be examined quarterly by the Accounts Officer/Senior Accounts Officer/ACDA-in-Charge of the section and more frequently when necessary.

DISTRIBUTION OF WORK IN SECTIONS

496. The work in each Section will be divided into a number of portions or tasks corresponding to the number of assistants authorised for the section. This distribution by numbers will be shown on a board or a chart to be maintained by each Assistant Accounts Officer/Section Officer (Accounts). The numbers will remain constant although assistants may be changed (e.g. the clerk doing portion No. 3 will always be clerk or task No. 3). The Assistant Accounts Officer/Section Officer (Accounts) of the Section is primarily responsible for the equitable distribution of the work having regard to the capacity and ability of the several Senior Auditors/Auditors and clerks in the Section, and he will make such temporary small adjustments of work within the section as the daily varying conditions may render desirable.

WORK BOOKS

497. Each Senior Auditor/Auditor and Clerk will maintain a Work Book (in Form IAF(CDA-44) in which all letters, Bills, Accounts, etc, received by him in the course of a day will be entered under that date. The disposal will be marked off by him against the items concerned. These work books should be inspected daily by the Assistant Accounts Officer/ Section Officer (Accounts) of Section; Accounts Officer/Senior Accounts Officer/ACDA-in-Charge of Sections should also inspect them at least once a week. The outstanding shown in the work book will be checked with physical position in the pending pad periodically by the Assistant Accounts Officer/Section Officer (Accounts). Pending cases will be scrutinized and suitable instructions issued by the Assistant Accounts Officer/Section Officer (Accounts) in consultation with the Accounts Officer/Senior Accounts Officer/ ACDA-in-charge where necessary for expeditious disposal of the pending cases. **Accounts Officer/Senior Accounts Officer/ ACDA-in-charge will also conduct surprise checks on the pending pads of the clerks in their sections and satisfy themselves that the out standings are shown correctly in the work books.**

REMINDER CHART

498. Each Senior Auditor/Auditor and clerk in a group will maintain a reminder chart, by allotting a few pages at the end of his work book (or in a separate reminder book) in which he will keep a list of all memos/letters, pertaining to his task, to which it is necessary to issue reminders. The reminder chart will be kept upto date by linking all replies received with the original entries in the Reminder Book/Chart. Reminders will be issued where necessary on the prescribed dates and a note of the dates of actual issue of reminders be kept in the Reminder Chart/Book. These should be systematically inspected by the Assistant Accounts Officers/Section Officer

(Accounts); the Accounts Officer/Senior Accounts Officer/ACDA-in-Charge of Section should also inspect the same as often as possible.

**VERIFICATION OF INITIALS OF AAO/SO(A)
SENIOR AUDITORS/AUDITORS AND CLERKS**

499. To enable responsibility being fixed on a particular individual for any irregularities that may subsequently come to notice a register, in the form indicated below, will be maintained by each Section, Local Audit Office, etc. in all offices of the Department. The initials of all Assistant Accounts Officers/Section Officers (Accounts), Senior Auditors, Auditors and Clerks serving in each section will be recorded in the register, and in the case of an individual subsequently posted to a Section, his initials will be recorded on arrival in the Section. The register will be kept in the custody of the Accounts Officer/Senior Accounts Officer/ACDA-in-charge of the Section concerned, who should see that it is regularly and properly completed. In case of changes of officers the register should be handed over and taken over and the relieving officer should see that the register is posted up- to-date. Initials will be reviewed annually on 1st April of each year.

Register showing names and initials of AAO/SO(A)/ Senior Auditors/ Auditors/Clerks

Serving..... Section/Office.

Account No.	Name	Grade	Initials
-----	-----	-----	-----
1-4-68		1-4-69	1-4-70

BOOKS OF REGULATIONS

500. The undermentioned Principal Controllers/Controllers will be responsible for issuing corrections to the Departmental Codes, Manuals, etc., mentioned below. The procedure to be followed is given in the subsequent paragraphs.

- | | |
|------------------------|----------------------------------|
| Defence Audit Code | P.C.D.A., (S.C.), Pune. |
| Defence Account Code | P.C.D.A., (S.C.), Pune. |
| Office Manual Part I | C.G.D.A.'s Office. |
| Office Manual Part II | C.D.A., (Army), Meerut. |
| Office Manual Part III | P.C.D.A. (AF), Dehradun. |
| Office Manual Part IV | P.C.D.A. (Pensions) Allahabad. |
| Office Manual Part V | C.D.A. (Funds), Meerut. |
| Office Manual Part VI | P.C. of A. (Factories), Kolkata. |

Office Manual Part VII	P.C.D.A. (Navy), Mumbai.
Office Manual Part VIII	C.D.A., (Army), Meerut.
Office Manual Part IX	P.C.D.A. (Officers), Pune.
Office Manual Part X	P.C.D.A., Bangalore
Office Manual Part XI	P.C.D.A., (R & D) New Delhi
Army Local Audit Manuals	P.C.D.A., (S.C.), Pune
MES Accountants Manual	} C.D.A., (Army), Meerut
MES Local Audit Manual	
Pension Payment Instructions.	P.C.D.A. (Pensions) Allahabad.
N.L.A.O's Manual	P.C.D.A. (Navy), Mumbai.
Air Force Local Audit	P.C.D.A. (AF), Dehradun. Manual
Coast Guard Manual	P.C.D.A. (Navy) Mumbai.
O.M. Part-XII	P.C.D.A., New Delhi.
O.M. Part-XIII Vol. I	P.C.D.A. (B.R.) New Delhi.
O.M. Part-XIII Vol. II	P.C.D.A. (B.R.) New Delhi.

- 501.** Whenever instructions are issued by C.G.D.A., authorizing a change in any procedure prescribed in the various codes and Manuals, memo conveying such instructions ordinarily includes a specific request to the Principal Controller/Controller of Defence Accounts concerned to propose the necessary consequential amendments to the codes, Manuals, etc., affected. Even in cases where instructions issued by C.G.D.A. do not contain a specific request to that effect but where the PCsDA./Cs.D.A. concerned considers that these instructions should be incorporated in the various Codes and Manuals, they should of their own accord/propose suitable amendments or new paras and forward the same to C.G.D.A. This applies also to orders issued by authorities other than the C.G.D.A. which may affect existing provisions in departmental Codes and Manuals.
- 502.** Principal Controllers/Controllers should also bring to the notice of the C.G.D.A. any cases which may come to their notice during the course of their ordinary duties which indicate that an amendment to any Departmental publication has not appeared in a reasonable time after the issue of the orders.
- 503.** The Principal Controllers/Controllers responsible for the maintenance of the books shown against them in para 500 above, are also responsible for their revision as and when called for. The Principal Controllers/Controllers concerned will undertake an annual review of the books under their charge to ensure that all necessary amendments have been carried out. A completion report in this regard will be sent to the C.G.D.A. by the end of December each year. While, furnishing the report, the Principal Controller/ Controllers concerned will indicate whether a thorough revision of any particular book is necessary, with a view to bringing out a new edition.
- 504.** On receipt of the draft amendments from the Principal Controllers/Controllers concerned, the respective sections in the C.G.D.As office will scrutinize them and

return them to Principal Controllers/Controllers duly approved for allotting a consecutive serial number to amendments and forwarding the same in bilingual form to the Regulation section of the C.G.D.A.'s office along with form S-99A (Press Requisition) in triplicate for getting the same printed by the Central Government Publication branch. A copy thereof (i.e. approved amendments) will be sent by the concerned section of the C.G.D.As Office to Regulation Section and other PCsDA./CsDA. for advance information.

REGISTERS

505. A list of registers to be maintained in each section and the dates on which they are to be submitted for inspection will be prepared and kept in charge of the Assistant Accounts Officer/ Section Officer (Accounts) who will be responsible for the submission of each register on due date. A copy of the list will also be displayed in the room of the Accounts Officer/Senior Accounts Officer/ACDA-in-Charge to enable him to watch the timely submission of registers. No unauthorized registers will be maintained. Each register will be provided with flyleaf instructions for its maintenance and these instructions will be strictly adhered as per O.M. Part II Vol. II wherein details of the list of Registers with their fly-leaf instructions are indicated.

In order to ensure that all registers and volumes thereof which have financial/statistical importance as decided by the PC.D.A./C.D.A. (e.g., Demand Register, Provisional Payment Register etc.) are actually held on record and that their loss, if any, is promptly brought to the Principal Controller's/Controller's notice, the procedure given below should be followed:-

- (i) AN/G Section should after verifying the registers with the list of Registers maintained in the Section/Sub-Offices, allot continuous serial numbers to each register. For this purpose, a control register should be maintained by the AN/G Section. The number so allotted should be indicated on the first page of each register. A list showing the serial Numbers of the registers should thereafter be maintained in the Section/Sub-Office.
- (ii) No fresh Register will be opened without obtaining the fresh serial Number from the AN/G Section. Fresh volumes of registers which have already been allotted serial numbers should continue to bear the serial number originally allotted with the addition of volume number viz., I, II, III and so on. A record of every new volume of a register as and when opened-will however, be kept in the Central Control register maintained by AN/G Section. Similarly as and when any register or a volume of a register is sent to old records for recording, the same should be deleted from the AN Section Control Register.
- (iii) A certificate of physical verification of registers should be forwarded to AN/Section every six months along with the monthly progress reports for the months of June and

December indicating serial numbers of Registers maintained.

- (iv) In all cases of change of A.A.O./S.O. (A) responsible for the maintenance of the Registers, the relieving A.A.O./S.O.(A) must ensure at the time of taking over that all the registers as recorded in the list of Registers are actually taken over by him.

Note 1. Registers which are seen or initialed by the Accounts Officer/Senior Accounts Officer/ACDA-in-charge of a Section every time afresh entry is made, need not be submitted for periodical examination, but should invariably be entered in the list referred to above.

Note 2. The Control Registers may be maintained in the Sub office themselves, in cases where a Central Control from the Main Office of a Principal Controllers'/Controllers' Office is difficult or impracticable.

REPORTS AND RETURNS

506. The reports and returns to be rendered by the Department are enumerated section-wise in Part II Vol. II of this Manual.

507. The Assistant Accounts Officer/Section Officer (Accounts) of each section of the Office will maintain a statement showing the returns and statements due from that Section together with the due dates for their submission and the names of the authorities to whom they are due. Another statement will also be kept up by him showing the dates by which the audit of various accounts, etc., received in the section is to be completed and the dates on which objections are to issue. Copies of these statements will also be displayed in the rooms of the Accounts Officers/Senior Accounts Officers/ACDAs-in-Charge to enable them to watch the regular submission of returns, statements etc. and the issue of audit objection.

Statements will also be maintained by the Assistant Accounts Officer/Section Officer (Accounts) of each section showing the various due dates of the returns and accounts from other Offices or sections and the actual dates of receipt.

508. All reports and returns must be submitted on the prescribed dates. If any of the dates fall on a holiday, care should be taken that the return is submitted on the previous working day. In the case of long holidays, arrangements will be completed before the holidays commence. Should any delay be anticipated in the submission of return, the Assistant Accounts Officer/Section Officer (Accounts) will bring the matter personally to the notice of the Accounts Officer/ Senior Accounts Officer/ACDA-in-charge of the Section who will inform the Principal Controller/Controller if necessary.

509. All accounts, reports and returns which are required to be furnished to the Department will be called for, if not received on due dates. Unless there is anything exceptional in the case, one call only will be made, and if a reply thereto or the document called for is not received within a reasonable time, the neglect will be reported by Principal Controller/Controller to the Head of the Department from which the return is due, or to the immediate superior of the officer responsible for the delay. In the event of continued omission on the part of an officer to furnish information or documents required, or neglect on his part to adhere to authorised forms, etc. the Principal Controller/Controller should report the matter to the Sub-Area or Area Commander or the GOC-in-C of the Command, the respective service HQ or the Government of India, as the case may require.

PROGRESS REPORT

510. A monthly progress report in [IAF(CDA)331] showing the state of work in each office on the 10th of a month will be despatched by Principal Controllers/Controllers so as to reach C.G.D.A's Office not later than the 20th of each month.

511. A weekly progress report showing the state of work in each section on Thursday at 5.00 PM. will be submitted to the Accounts Officer/Senior Accounts Officer/ ACDA-in-Charge on Friday morning, so that the outstanding required to be disposed of by Saturday may be got out. The total number of letters outstanding for over one week will be intimated by all sections to 'R' Section on Mondays, showing the date of the oldest letter.

TEST AUDIT REPORTS

512. All facilities possible will be given to the Test Audit Staff and all reports or objections issued by them will be dealt with fully and expeditiously. In the event of any difference of opinion between the Test Audit Authorities and the Principal Controller/Controller in regard to objections raised by the former, the Principal Controller/ Controller should take action to give effect to the objections and should report the matter for the orders of the C.G.D.A. forwarding copies of the Test Audit objections together with copies of all subsequent correspondence connected therewith. Where a difference of opinion exists in regard to a matter of audit or office procedure, it will rest with the Deputy or Assistant Director of Audit (D.S.) to report the case to the Director General of Audit (D.S.) if he considers this necessary.

1 Note for readers: Since obsolete-requires amendment.

513. Test Audit Objections should be dealt with promptly. They should be analysed and divided into the following broad categories, with a view to dispose them of speedily at

appropriate levels.

- (i) Items are merely queries on facts.
- (ii) Items relating to production of certain documents.
- (iii) Expressions of opinion on basic principles.
- (iv) Expressions of opinion on the propriety of administrative or accounts authorities.

Replies to items of the first two categories should not normally take more than 7 days and should go over the signature of the officer-in-charge of the section. Items under (iii) and (iv) should be examined by the Principal Controller/ Controller or Joint Controller and the settlement of such objections progressed under their direct supervision. Items under (iii) and (iv) should invariably (and not merely generally) reported to the Command Headquarters. The D.Ds.A./A.O. Defence Services will indicate in their L.T.A.Rs the serious/important objections which deserve to be reported to Command Headquarters. In cases where the P.C.D.A./ C.D.A. does not agree with the categorisation of the D.D.A.D.S/A.O. (DS) they will discuss the issue mutually before a final decision is taken whether to extract the item of the L.T.A.R. to the Command Headquarters or not.

- 514.** Principal Controllers/Controllers should have periodical meetings with the Command Officers of the Test Audit Department with a view to analyse the outstanding statutory audit objections and ensure their early settlement. It would facilitate matters if a record of all cases reviewed and discussed with the local Test Audit authorities is also kept by Principal Controllers/Controllers so that these cases may be reviewed at higher levels, if necessary. Where the office of the particular DDA/ADA/AO, Defence Services, is not situated at the same station as the Headquarters of the P.C.D.A./C.D.A., a monthly list of such objections will be forwarded by the Test Audit Officer to the Command Offices situated at the Headquarters of the P.C.D.As/C.D.A.'s Office to enable him to settle the same by personal discussion with the P.C.D.A/C.D.A. concerned.

Only in rare cases, it will be necessary for LAOs to discuss cases with the originating Command Officer of the Test Audit Department.

REVIEW OF LOCAL AUDIT BY I.D.A.S.. OFFICERS I

- 515.** Instructions for the guidance of I.D.A.S. Officers sent for review of Local Audit and Inspection work carries out by Local Audit Officers are contained in Appendix 11 to this Manual.

LOCAL AUDIT AND INSPECTION 1

516. Accounts Officers/Senior Accounts Officers/ACDAs in charge of sections in the Main Office should realise that they are responsible not only for the actual work done in the Main Office but are also responsible for seeing as far as possible that the accounting and local audit work connected with their sections done outside the office is conducted efficiently. This responsibility can be discharged by an intelligent scrutiny of the periodical reports and returns submitted by L.A.Os to the Main Office.

BINDING OF RECORDS

517. The Assistant Accounts Officer/Section Officer (Accounts) of the Record Section, or of any other section which maintains files, is responsible that documents sent for binding are complete in all respects and arranged in proper order. When any files or accounts, etc., are ready for binding, a list will be sent by the Assistant Accounts Officer/Section Officer (Accounts) of the Section concerned to the Assistant Accounts Officer/Section Officer (Accounts) of 'R' Section who will take the necessary action regarding binding and decide on the description of binding to be used.

Note. Records containing, Vouchers, such as, supply orders etc., which are required for audit by local Audit Officers at the time of their quarterly or half yearly visits to units and formations, should not be handed over for binding until audit of such vouchers is completed.

518. Records which have to be maintained for very long periods will ordinarily be bound in half leather. Those required for short periods will be bound in some cheap binding which will serve the purpose. Correspondence files, etc. are not to be bound; they should be stitched properly.

519. A register will be maintained by the Administration section showing particulars of all records bound, the dates on which they were bound, and the date and other particulars of the bills in which the binding charges have been included.

The Assistant Accounts Officer/Section Officer (Accounts) of each section will initial in the column provided for the purpose for all bound volumes received by him. The register will be submitted to Accounts Officer/Senior Accounts Officer/ACDA-in-charge of the Administration Section whenever bills for binding are passed for payment. The Accounts Officer/Senior Accounts Officer/ACDA-in-charge of the Administration Section will verify on each such occasion that the entries in the register agree with those in the bills

PRESERVATION OF RECORDS

520. It is of the utmost importance that records which are sent to the Record Room after they have ceased to be in active use are preserved with the utmost care. The following important points should be kept in view.

- (i) The room should not be damp as dampness ensures attack by insects and vermins.
- (ii) 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 whereas particles of dust form good nuclei for their growth and cut through paper fibres.
- (iii) The floor and walls should preferably be of concrete without any crevices, since these form passages and breeding spots for insects.
- (iv) The stored material should be protected from direct sunlight. Prolonged exposure to sunlight makes paper brittle.
- (v) The window panes should preferably be of yellow or green coloured glass. If coloured glass is not easily available, the window panes should be covered with similarly coloured curtains or paper.
- (vi) Adequate amount of naphthalene should be evenly distributed in the shelves. If the record room smells of naphthalene, there will be little danger of insects like bookworms, silverfish, cockroaches, etc.
- (vii) The bundles should be dusted once a day since dust cuts through paper fibres and forms nuclei for condensation leading to mildew, 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.
- (viii) Eatables should be scrupulously avoided within the room as they invariably attract vermins.
- (ix) Smoking should be strictly prohibited in the record room and any other type of open fire should also be forbidden. No chemicals should be kept in the record room.
- (x) Necessary fire fighting equipment, preferably of the gas type should always be at hand

DISPOSAL OF TIME BARRED RECORDS

521. The periods for which the various kinds of records and old editions of books of regulations are to be kept. are laid down in Office Manual Part II (Volume-I).

522. The time expired records will be disposed off as under:-

- (a) **Secret and Confidential Record and time expired paid cheques**-These will invariably be destroyed by burning in the presence of a gazetted officer.
- (b) **Other Records**--Other Records will be sold either by open tender through advertisement or through local dealers of old papers, by accepting the highest rates

quoted.

Note. Such of the unclassified records which are likely to reveal information involving security should be torn into small pieces before they are sold.

523. With a view to ensuring a systematic weeding out of the time-expired records for effective utilisation of available space, the records as and when they fall due for disposal/destruction will be entered in a register (IAFA-492) which will be periodically submitted to the ACDA-in-Charge/Senior Accounts Officer/Accounts Officer of the dealing sections in Controller's office and to the ACDA-in-Charge/Senior Accounts Officer/Accounts Officer of the sub-offices for scrutiny and issue of orders for disposal.

524. It is an overriding condition that no records, which relate to cases under investigation or on which final action has not been taken or in connection with which all outstanding items have not been settled, are to be declared time expired until all action or investigation has been concluded and all outstanding items are finally settled as the case may be.

IDENTITY PASSES

525. Permanent Identity passes in form IAFZ-3049 (Grey backing) and in form IAFZ-3049-A (Yellow backing) should be issued to the Gazetted Officers and not-gazetted staff respectively by the Principal Controllers/Controllers concerned for the members of their organisation, in accordance with the instructions contained in Special A.0.6/S/59 as amended from time to time. These forms which are accountable should be obtained from the Commandant, Stationery Depots and taken on charge in a Register to be maintained for showing their receipts and issues. Size of the photograph to be pasted in the form should be 2" x 1¹/₂" and the cost thereof shall be debited to Office Contingencies. These passes should be withdrawn on termination of service of individual or when more than two alterations to permanent passes become necessary and destroyed by burning under the supervision of a Gazetted Officer and a Certificate to that effect recorded in the register of Receipts/Issues. The permanent passes will also be withdrawn from the individuals on their posting to other organisation or sub-offices located within the precincts of Army Unit/Formation.

Identity pass issued to a Government servant while in service should be withdrawn at the time he is placed under suspension. However, where the individual who was suspended, is subsequently reinstated in service, a fresh identity pass may be issued.

Note. Identity passes in respect of individuals attached to Units/Formations and those serving in the sub-offices of the Defence Accounts Department located within the

precincts of any Army Unit/Formation will be issued by the Army Unit/Formation concerned. -----

GIO Penalty for Loss/Mutilation/Late Renewal of Identity Cards

As per existing instructions contained in the Secretariat Security Instructions, 1976, penalty for loss/mutilation/late renewal of Identity Cards is as follows

- | | | |
|-------|-------------------------------|--------|
| (i) | loss of Identity Card | Rs. 10 |
| (ii) | mutilation | Rs.1 |
| (iii) | late renewal beyond one month | Rs. 1 |

2. It has now been decided to enhance the aforesaid rates. Apart from this, it has also been decided to charge a fee for issue of Identity Cards to non-officials (for the purpose of issue of Identity Cards to employees of Public Sector Undertakings and Autonomous Bodies/ Statutory Bodies functioning under the administrative control of various Ministers/Departments and consultants engaged by Ministries/ Departments of the Central Government as well as State Governments will be treated as "Officials")

3. The enhanced penalty/charges will be as follows with immediate effect.

- | | | |
|-------|---|---------|
| (i) | penalty for loss of Identity Card | Rs. 100 |
| (ii) | penalty for mutilation of Identity Card | Rs. 50 |
| (iii) | penalty for late renewal of identity Card/Pass beyond one month | Rs. 25 |

for each month or part month thereof; upto a maximum of Rs. 100 Fee for issue of Identity Card/Pass to Rs. 100 Non-officials

**DELEGATION OF POWERS TO SO (A) OF THE
DEFENCE ACCOUNTS DEPARTMENT**

526. The following powers are vested in the Section Officers (Accounts) of the Defence Accounts Department

- (i) Powers to grant casual leave upto two days to Class III and Class IV staff working under them (except restricted holidays.)
- (ii) Issue of leave admissibility reports, except in the case of LPR/Terminal leave, in their capacity as Section Officer (Accounts) maintaining the leave accounts.
- (iii) Writing of Confidential Reports/Assessment Reports of Class III and Class IV staff serving under them.
- (iv) Issue of orders regarding destruction of time expired records other than Confidential Reports and service documents. (This will, however, be subject to the overriding provisions in the relevant Office Manual, other connected orders etc.)
- (v) Classification of Punching Media upto Rs. 50,000/-. (vi) Powers to deal with cases relating to admission to Provident Fund, allotment of Account Nos. and furnishing of

Annual Statement of Accounts.

- (vii) Waiver of Audit objections of the value of Rs. 100¹ and below and write off of irrecoverable amounts due to any cause of the value of Rs. 100¹ and below under rule 177 (i) and (iii) respectively.
- (viii) Routine Correspondence.

527. ENHANCEMENT/REVISION OF POWER TO ASSISTANT ACCOUNTS OFFICERS (GROUP 'B' IN DAD)'

- (i) Grant of 4 days Casual Leave at a time to Gp. `C' & `D' employees except SOs(A).
- (ii) Grant of 2 days RH at a time to Gp. `C' & `D' employees except SOs(A).
- (iii) (a) Grant of EL for 12 days at a time to Group `C' & `D' employees except SOs(A).
(b) In the case of AAOs who are themselves heading sub offices like AAO GE, AAO BSO, ALAO & AAO DEO etc. the powers for grant of CL & EL may be as under. (i) Grant of CL upto 6 days at a time to Group `C' & `D' employees except SOs(A). (ii) Grant of EL for 25 days at a time to Group `C' & `D' employees except SOs(A).
- (iv) Writing of APARs of Gp. `C' {except SOs(A)} and Gp. `D' employees.
- (v) Powers to issue Tele/FAX messages except to Ministries/Service HQ/CGDA office/other CsDA and all such higher authorities.
- (vi) Signing of all routine correspondence except correspondence involving decision on audit, accounting and payment matters and relating to discipline, issue of reminders, Part-II Office Orders notifying promotion of Group `D' & other orders of routine nature like grant of leave, movement orders etc.
- (vii) Powers to attest entries in the first page of Service Books of Gp. `C' {Except SO (A)} and Gp. `D' employees.
- (viii) Issue of Orders for destruction of time expired records other than confidential records and service books subject to over riding provisions in the relevant office manuals and other connected orders.
- (ix) Powers to deal with cases relating to admission to GPF/Allotment of account number and furnishing of annual statements.
- (x) Issue of leave admissibility report except in the cases of LPR/Terminal leave.
- (xi) Full powers to pass the requisition for advance of TA/DA/Pay etc. on temporary duty/leave for payment in respect of all personnel including DAD. Powers of the AAO in respect of passing the requisition for advance on LTC may however, be restricted to Rs. 25,000 only
- (xii) AAOs are authorised to audit and pass all the Ty. duty claims in respect of all categories of personnel including DAD.
- (xiii) Bills on account of advance/withdrawals from GPF/AFPP fund claims upto Rs. 1,00,000/- in respect of all categories including DAD shall be audited and passed by the AAO.
- (xiv) Powers to deal with finally (i.e., audit & payment) all bills upto Rs. 50,000/-3 in Misc.

- (M) Section of CDA's office/Area Accounts Office.
- (xv) Medical claims
 - (a) OPD medical claims may be audited & passed upto Rs. 2500/-.
 - (b) Hospitalization : (i) Claims for advance-full powers to pass the claims. (ii) Hospitalization claims-final bills upto RS. 50,000/-.
 - (xvi) All bills which are not covered under Sl. No. (xi) to (xv) above but are payable through Public Fund accounts may be passed by AAO upto Rs. 1,00,000/-. However third party claims dealt with in main office/Area Accounts Office may be passed by the AAO upto Rs. 50,000/- only.
 - (xvii) Approval and signing of punching medium upto Rs. 5,00,000/-.
 - (xviii) Audit & Payment of cash requisitions upto Rs. 5,00,000/-.
 - (xix) AAOs holding independent charge are authorised to render reports and returns direct to main office with a copy to LAO/RAO concerned.
 - (xx) AAOs are authorised to countersign LPC in respect of industrial employees of MES, factories and other organisation.
 - (xxi) AAOs are authorised to pass telephone bills issued by MTNL/BSNL and other bills like electricity, water and ground rent etc. payable to Govt. Department.
 - (xxii) Post audit of Rum/Cigarette allowance claims of JCOs/ORs paid for imprest upto Rs. 5,000/-.
 - (xxiii) Signing of crossed postal orders in favour of CDA on account of cost of tender forms for realisation and credit to Govt. accounts.
 - (xxiv)(a) AAOs are authorised to price all loss statements and expense vouchers upto Rs. 50,000/-.
 - (b) AAOs are authorised to render audit report in case of store losses not due to theft, fraud or gross negligence upto Rs. 20,000/-.
 - (xxv)(a) In the case of offices where. only one AO/SAO is functioning with the responsibilities of issue of cheques, one or two AAOs in such offices may be authorised to sign cheques in the absence of AO/SAO. Accordingly their specimen signature be sent to Banks/Treasuries duly attested.
 - (b) In offices which are headed by the AAOs with the responsibility of issuing cheques, they may be authorised to sign cheques.
 - (xxvi) Attest last pay drawn in service books of Gp. 'C' & 'D' employees after audit of service books.
 - (xxvii) AAOs are authorised in addition to the AO/SAO working in DPDOs, to conduct annual identification of pensioners drawing pension covered by the new banking scheme circulated by CGDA's important circular No. 5101/AT-V/ Identification dated 13.2.1992.
 - (xxviii) AAOs working in the DPDOs are delegated with the powers of disbursement of pension etc. to the same extent as already delegated to the SO (A) in DPDO office vide HQrs. letter No. 61015 (1)/77/AN-Coord dated 5.5.1978.
 - (xxix) AAOs are authorised to sign DP sheets.

- (xxx) AAOs of NE Group in PAOs office are authorised to sign tender memos upto Rs. 5,000/-.

Level Jumping

Level jumping shall be introduced in sections like store audit, FA, Inspection Cell, EDP Admin & IFA. Some of the areas in which level jumping can be introduced are as follows

- (i) Rendering of Audit Report on loss statement.
- (ii) Rendering of Audit Report on compensation claims under Employees Compensation Act, 1923.
- (iii) Decision on cases referred to CsDA office.
- (iv) Approval of LAP/IRP and LACR/IRCR.
- (v) Approval for move on temporary duties.
- (vi) Sanction of GPF advances/withdrawals.
- (vii) Submission of programme of annual inspection and Super Review programme to HQrs. Office.
- (viii) Fixation of general targets for sub offices.
- (ix) Processing for APARs received in CsDA office for acceptance/approval of JCDA/CDA.
- (x) Proposal for releasing of Cash Assignment.
- (xi) Proposal to obtain sanction of the delegated authority for provisional payment.
- (xii) Nomination of staff for training.
- (xiii) Processing of leave sanction cases.
- (xiv) Cases for obtaining approval of DCDA/JCDA/CDA in respect of PMs.
- (xv) Cases for sanction of commuted leave/EOL.
- (xvi) Selection of faculty.
- (xvii) Constitution of board for inspection of stores purchased locally.

Note. The Assistant Accounts Officer can waive of audit objections to save time and trouble over petty sums upto Rs. 200, and upto Rs. 500, where the expenditure is not exactly covered by rules or authority is insufficient or full proof of expenditure is not provided and write off of irrecoverable amounts due to any cause of the value of Rs. 500 and below under Rule 177 (i), (ii) and (iii) respectively.

[Authority : GOI, MOD (Finance Division) No. F. 15 (1)/C/2006 dated the 26th July, 2006]

LEVEL JUMPING

- (i) Two tier processing (Auditor and AAO) - for all bills up to the delegated financial powers of AAO's.
- (ii) Two tier processing (Auditor + AO/SAO) - for all bills valuing above the financial powers of AAO's and upto RS. 2.00 lakhs (Two lakhs only).
- (iii) Four tier processing (Auditor, AAO, AO/SAO & Group Officer) - for all bills exceeding

Rs. 1.00 Crore in all offices except PCDA New Delhi.

(iv) Four tier processing (Auditor, AAO, AO/SAO & Group Officer) - for all bills exceeding Rs. 5.00 Crores in PCDA New Delhi.

In the absence of any Time Scale IDAS Officer in an independent sub-office, the PCDA/CDA, after careful consideration and after recording speaking orders in each case, can authorize one or more AOs in the sub-office to pass bills for a period not exceeding three months, even where their value exceeds Rs. 1.00 Crore.

[Authority : CCDA AN/XI/11060 Powers/AAO/Vol. III dated 05.10.2011]

528. Deleted.

ANNEXURE 'A' (Referred to in Para 481)

Certificate of Service

No..... (Place)..... Dated
Shri/Smt/Kumari..... has/had been working asin the office of
the from to..... .

He/She was drawing Rs..... as pay with/without allowances and his/her
services have been terminated with effect from on account of dismissal
from service/removal from service/reduction in establishment/at his own request and
he/she ceased to be in employment on account of absence on E.O.L. for a period exceeding
.....

Signature

Designation of the Officer
and Office Seal

To

.....
.....
.....

ANNEXURE 'B' (Referred to in Para 481)

Certificate of Service

No. (Place)..... Dated
Shri/Shrimati/Kumari worked as..... in the office of the
.....from..... to.....He/She was drawing in
.....as pay with without allowances as on.....

Signature

Designation of the Officer
and Office Seal

To

.....
.....

Note. To be used exclusively in respect of individuals whose services are terminated under Rules 5 of Central Civil Services (Temporary Service) Rules, 1965.

APPENDIX 1 (Referred to in para 367)

General Duties of Group Officers, SAO/AO/Hindi Officer/ACDA-in-Charge and AAO/SO (A) of Sections

(A) General duties of Group Officers:

1. Group officers are placed in charge of a Group consisting of two or more Sections and **are responsible for the efficient working of those Sections. They are expected to take full responsibility in all matters arising out of the work of the Sections in their groups**, referring such matters as are beyond their powers or of which they themselves are uncertain, to the Joint Controller/Controller/Principal Controller of Defence Accounts, as the case may be for counsel or decision.
2. (i) Group Officers are responsible for ensuring that the training and instruction of personnel serving in Sections in their Groups is carried out efficiently.
(ii) Group officers will exercise general supervision of the work of the A.C.D.A.-in-Charge/Senior Accounts Officer, Accounts Officer, Assistant Accounts Officers/Section Officers (Accounts), Senior Auditors/Auditors and clerks of the sections in their Groups and see that the duties laid down for them are being carried

out properly and regularly. For this purpose, they may, at their discretion, receive papers, directly from Assistant Accounts Officers/Section Officers (Accounts).

- (iii) Group Officers will locate the areas of work where delays take place and take effective steps to eliminate the delay. They will also keep a constant watch on the qualitative adequacy for the work done in their Groups and ensure that the quality of work is not sacrificed for the purpose of achievement of quantitative output. They may have to check, of example, whether interim reply is issued where a final reply could have been given or information, which is already available, is again being asked for. In other words, Group Officers will be responsible for improving the quality of work along with the speed thereof. For this purpose, Group Officers will if necessary institute a system of sample checks of the output by the operators in their jurisdiction.
- (iv) Group Officers will watch with particular care the procedures followed by the Sections in their Groups in the disposal of all work, correspondence, auditing and accounting, to ensure that there is no departure from the procedure, as laid down in the Office Manuals. They must however, constantly examine the procedures to see that they result in the efficient and prompt despatch of work.

Wherever Group Officers consider that the prescribed procedure is not conducive to efficiency and promptness, they will bring such cases to the notice of Joint Controller/Controller/Principal Controller of Defence Accounts, together with suggestions for improvements.

- 3. (i) Group Officers will ensure that the rule of audit is understood by all in the correct perspective, which is to secure a better value for the tax-payer's money in the field of Defence Expenditure. It is not enough in audit to act as a critic of the transactions in regard to their regularity with reference to the rules and orders. The attention in audit has also to be focussed on the propriety aspect by examining the transactions against the objectives in view and highlighting areas of wastages, extravagance and infructuous expenditure. It is only with due emphasis on higher audit that a meaningful and constructive role can be played by the Defence Accounts Department.
- (ii) Group Officers will evolve suitable techniques for conducting higher audit. They will identify the vulnerable areas where huge discretionary expenditure is involved and conduct intelligent investigations. The aim of such investigations will be to bring out inter-alia;
 - (a) Delays in execution leading to non-availability of products and services in time and thereby causing additional expenditure ;
 - (b) Physical returns not matching with the anticipation as well as monetary outlay;
 - (c) Blocking up of funds through excessive inventory holding;
 - (d) Non-utilisation or under-utilisation of facilities created etc.

- (iii) To provide leadership and technical guidance in the field of higher audit will be the special responsibility of Group Officers.
4. (i) Group Officers will hold conferences with the ACDA-in-Charge/Senior Accounts Officers/Accounts Officers, Assistant Accounts Officers/Section Officers (Accounts) and Senior Auditors/Auditors discharging supervisory duties for the purpose of examination of A.Is/A.EIs/N.Is and other orders issue by the Government of India, including new rules and additions and amendments to existing rules and regulations, and CGDA's letters, which affect the work of their Groups.
- (ii) The conferences will be held fortnightly. A shorter interval may be adopted, if practicable. When a Group Officer holds charge of more than one functional sections, e.g. Pay and Accounts Sections, the conference for the different functional Sections will be held separately.
- (iii) In the Group Officer's conference, all orders referred to in sub-para (i) above will be reviewed to see.
- (a) whether the wording leaves any reasonable room for doubt as to the intention;
- (b) whether the extent and scope of applicability is perfectly clear; and
- (c) whether practical effect can be given in audit.
- (iv) The examination of an order will be carried out at the first fortnightly conference held after the receipt of the order.
- (v) Group Officers will ensure that all important and doubtful points, which may arise in the course of implementation of the orders in audit, are brought up in the conference and will particularly encourage the junior members of the staff to participate in the deliberations. The conference should also be used by the Group Officers as a means of tuning up and improving the quality of work in each section within their Groups.
- (vi) A minute book will be maintained under the personal supervision of the Group Officer for recording the result of the examination of the orders and the discussions thereon. The entries in the Minute Book will show the numbers and dates of all orders received, the instructions issued as a result of the examination and the decisions arrived at on any other matters, discussed at the conference.
- (vii) Ordinarily, when an order pertaining to more than one Audit Section is reviewed, the Group Officer, who first discusses the order in his conference, will transmit a draft office instructional order to other Group Officers concerned for their consideration and eventual approval and issue by the Joint Controller/Controller/ Principal Controller of Defence Accounts.
5. Group Officers may hold, in addition to the conference referred to in para 4 above, a meeting with the ACDA-in-Charge/ Senior Accounts Officers/Accounts Officers of the Sections once a week, to discuss, inter-alia, the following:
- (a) discipline;
- (b) general administrative matters;
- (c) arrears in work and steps for elimination of arrears; and
- (d) examination of points arising in one Section in regard to their applicability in other

sections.

6. Group Officers will review the Registers submitted to them with a view to scrutinising that they are properly maintained. In case of Demand Registers, Audit Progress Registers, etc., they will ensure that special steps are taken to clear the old outstanding items.
7. Group Officers in charge of Factory Accounts Offices, PA.Os etc. will also follow the above charter of duties with such modifications as the local conditions justify.

(B) General Duties of ACDA-in-Charge/Senior Accounts Officers/ Accounts Officer/ Hindi Officers of Sections.

I. As Gazetted Officers, it is very necessary for ACDA-in-Charge/Senior Accounts Officers/Accounts Officers/Hindi Officers of Sections to see what their main functions are and to have a sense of proportion in marshalling their energies towards the day's work. The following points are, however, emphasised as being the special duties of every ACDA-in-Charge/Senior Accounts Officer/Accounts Officer/ Hindi Officer

- (a) **Education :** A portion of the day's time should be allotted for going thoroughly into the matters of procedure and of law relating to their sections' work and to make known to others the result of their study and their researches on these matters. One of the essentials of section management is that whatever has been studied with care and thought should be broadcast to those to whom it may pertain, so that the knowledge can be diffused to the widest area possible. Short conferences and a little "sermonising" on typical cases should be resorted to "Education" in the Section is thus a primary part of the duties of a ACDA-in-Charge/Senior Accounts Officer/Accounts Officer/Hindi Officer of Section.
- (b) **Direction :** The clerks who, by temperament, age or lack of education are only fit to receive and carry out simple directions will be given clear and actionable directions, i.e., directions which they can carry out in the course of the day or in the course of a check period and which is within their physical powers, e.g. arithmetical check, pairing, copying, etc. To a large extent, this will be done on the Inward Dak itself. The more important and difficult cases should not be allowed down to those who cannot deal with them properly. It is the duty of the ACDA-in-Charge/Senior Accounts Officer/Accounts Officer/Hindi Officer of the Section to see who are the persons to whom this method of treatment is more conducive to efficiency and to find out the job for the man and the man for the job.
- (c) **Sampling:** Sampling is the process by means of which the ACDA-in-Charge/Senior

Accounts Officer/Accounts Officer/Hindi Officer of the Sections should see that what he had done by the above two methods has borne fruit. He must see that the education that he has imparted is being applied in day to day practice, that it has been intelligently pursued and that the principles are well digested. He must also see that there is a loyal adherence to directions which he has given, a prompt report of failure of the time table and a proper expression of the practical difficulties. To this end he will have to see the work, not on the basis of a routine percentage check of factual data, but by test checks suited to the requirements of each case. However, he need not exercise a further check on the arithmetical calculations over and above the check exercised by the Assistant Accounts Officer/Section

Officer (Accounts) in terms of Para 7 of this Appendix under sub-heading "B" General duties of Assistant Accounts Officers/Section Officers (Accounts).

These checks will only be in the nature of a sampling and in cases where a re-check of factual data becomes necessary, they should evolve within their administrative resources a scheme of re-check by the same class of establishment and not waste their own time in such a process. They should also see at every stage that they take the work submitted to them at a higher point and make an effective contribution to the finalising of either an audit process or of a communication to an outside authority.

The following checks will be exercised by ACDAs-in-Charge/Senior Accounts Officer/Accounts Officer/Hindi Officer of the Sections for ensuring audit verification of the specimen signature of claimants before payment of bills. In all the cases where verification is done it will be so indicated on the vouchers.

Sl. No.	Nature of the claims	Percentage of check
(1)	Verification of specimen signature of claimants and sanctioning authorities before payment of personal claims received from gazetted officers.	100% in respect of claims over Rs. 5,000
(2)	Verification of specimen signature of the officers preferring third party claims in respect of stores/services/works etc.	3% in respect of claims below Rs. 1 lakh & 100% in respect of claims for Rs. 1 lakh and above.

- (d) Management :** It is an important part of the duties of a ACDA-in-Charge/Senior Accounts Officer/Accounts Officer/Hindi Officer of the section to ensure that the staff serving under them observe the office routine properly and apply themselves diligently and earnestly to it. For this purpose of A.C.D.A-in-Charge/Senior Accounts Officer/Accounts Officer/Hindi Officer should invariably make a round of his section at the commencement of the office hours particularly to start the section on the day's work and to see that the staff is actually busy attending to the office work and their respective task. Such rounds will tend to discourage waste of time by the staff in idling or chitchatting and encourage business like habit in them.
2. It is very desirable to ensure that the good work done by the department is duly publicized. Whenever an ACDA-in-Charge/Senior Accounts Officer/Accounts Officer/ Hindi Officer of the Section find a good point of financial advice which avoids or puts an end to wasteful expenditure, it is his duty to bring it to light to the Head of the office, through proper channels, for inclusion in the General State of Accounts. To enable this being done, ACDA-in-Charge/Senior Accounts Officers/Accounts Officers/Hindi Officer should get into the habit of framing issues properly on each case, setting forth clearly the law applicable and the defects of procedure, if any, that were noticed and thus ventilating the irregularity. A good practice will be to make a "write up" of every bad case they have noticed and to review it.
 3. It is expected of all gazetted officers that they must disclose to the Head of the Office the lack of adequate work of the type expected of them, in the same manner as they would take complaints of over-work to him.
 4. ACDA-in-Charge/Senior Accounts Officer/Accounts Officer/ Hindi Officer of the Section are responsible for the efficient management of the sections of which they have charge. The efficient management of a section entails a thorough knowledge of the work of the Hindi Translator Grade I & Grade II, Senior Auditors, Auditors and clerks and Assistant Accounts Officers/Section Officers (Accounts) in the section. The state of work in a Section reflects the abilities and supervision of the ACDA-in-Charge/Senior Accounts Officer/Accounts Officer/Hindi Officer.
 5. **The more important of their routine duties are :**
 - (i) to ensure that the Assistant Accounts Officers/ Section Officers (Accounts) in their sections are thoroughly qualified and capable of managing the groups allotted to them ;
 - (ii) to see that the Hindi Translator Grade I & Grade II, Senior Auditors, Auditors and clerks in the section are proficient in their duties and that those that are not up to standard are instructed by the Assistant Accounts Officers/Section Officers (Accounts) until they have attained a satisfactory degree of proficiency;
 - (iii) to satisfy themselves that the distribution of work amongst the Hindi Translator Grade I and Grade II, Senior Auditors, Auditors and clerks is satisfactory and that each individual is made responsible for a specific task. The progress of work should be watched closely and all cases where the output is unsatisfactory must be investigated. A poor output due to slackness must not be condoned, where it is the result of genuine difficulties these must be examined and steps taken to remove

- them;
- (iv) to see that the seating arrangements in the office are made to the best advantage and that current work, section files and current records are kept tidily on racks or tables conveniently placed for use of the Hindi Translator Grade I and Grade II, Senior Auditors, Auditors and clerks;
 - (v) to see that there are no unauthorised deviations from the procedure prescribed for accounting and auditing but at the same time they should not hesitate to suggest, a simplification or improvement of the methods in use, if such suggestions are calculated to produce high efficiency in work or output or both;
 - (vi) to attend to important correspondence themselves and delegate to their Assistant Accounts Officers / Section Officers (Accounts), for personal attention, correspondence that is not of sufficient importance to be dealt with by themselves. All correspondence should be dealt with correctly and expeditiously; all outgoing correspondence should be clear and concise;
 - (vii) to bring to the notice of the Controller all cases of serious financial irregularities and other important objections;
 - (viii) to maintain discipline in their sections and encourage regular and punctual attendance by being regular and punctual themselves. On no account should loitering or otherwise wasting time during office hours be tolerated.
6. They will be responsible for maintaining an efficient check of the work of Assistant Accounts Officers/ Section Officers (Accounts), Hindi Translator Grade I & Grade II, Senior Auditors, Auditors outside the Main office submitted to their sections and or bringing to the notice of their superior officer instance of bad work on their part.
7. They will ensure that note books of orders and work books are properly maintained by the Assistant Accounts Officers/Section Officers (Accounts), Hindi Translators Grade I and Grade II, Senior Auditors, Auditors and clerks serving under them.
8. **Hindi Officers will also ensure :**
- (i) Implementation of Official Language Policy.
 - (ii) Implementation of Hindi Teaching scheme.
 - (iii) Holding of quarterly Meeting of Official Language implementation committee in the Main Office & sub offices and monitoring of the follow up action based on the minutes. Pay visits to sub-offices where OLI committees have been set up.
 - (iv) Imparting training in Hindi Workshops.
 - (v) Supervision of translation book done by translators.
- (C) General Duties of Assistant Accounts Officer / Section Officer (Accounts)**
- The Assistant Accounts Officer/Section Officer (Accounts) of a section is responsible to the ACDA-in-Charge/Senior Accounts Officer/Accounts Officer, for the efficient management of his section, for keeping the work current and for ensuring that the efficiency of the work is maintained at the highest level. His main duties are briefly as follows :
1. He must have a thorough knowledge, of all branches of the work with which his section deals and must ensure that the procedure laid down for the disposal of all such work is followed.
 2. Under the orders of the ACDA-in-Charge/Senior Accounts Officer/Accounts Officer, he must distribute work so as to secure the maximum output in the minimum of time.

- He must know precisely from day to day.
- (a) the number of letters unanswered and why;
 - (b) the number of accounts, bills and vouchers unaudited and why;
 - (c) the number of accounts, returns and statements overdue from his section and the reasons why;
 - (d) the number of accounts, returns and statements due to the section but not received. He should promptly bring to the notice of the ACDA-in-Charge/Senior Accounts Officer/ Accounts Officer all cases in which delay or accumulation is anticipated:
3. He must scrutinise carefully all replies to correspondence, statements and returns prepared by his section which are required to be issued under the signature of the ACDA-in-Charge/Senior Accounts Officer/Accounts Officer. The objects of this scrutiny is to ensure :
- (a) In the case of draft replies :
 - (1) that the reply is correct;
 - (2) that it deals with all the points raised;
 - (3) that it is couched in clear and intelligible terms;
 - (4) that due dates for issue of reminders are clearly and prominently noted on all office copies of documents on which further action is necessary.
 - (b) In the case of statements, returns, etc. that the statistics or information given are accurate in respect of the period which they cover.
4. In dealing with correspondence he must take care to see that it is not protracted. Every letter written must be with the object of reaching finality and he should on no account pass drafts which are of a temporising nature and are likely to prolong the settlement of the point at issue. He will see that when a case is submitted to or through his ACDA-in-Charge/Senior Accounts Officer/Accounts Officer reference is made to all relevant rules and up-to-date corrections thereto.
5. In the case of returns, statement accounts, letters, replies to objections, etc., due to the section, the periodic issue of reminders must not be considered by him as a discharge of the responsibilities of his section. Unless good and definite reasons are known to the cause of delay, he should ordinarily after the issue of the first reminder which brings no response, bring the matter to the notice of the ACDA-in-Charge/Senior Accounts Officer/Accounts Officer for special action. This is particularly essential in the case of outstanding demands accounts and replies to objections.
6. In regard to the supervision of audit of accounts carried out by his section, he is not expected to go over the entire ground covered by auditors. It will be sufficient for him to institute test checks on their audit. These test checks should be designed so as to satisfy himself that the audit has been properly done. But if on applying a test check to an account he finds that it has not been correctly audited. it might be necessary for him to increase the scope of his test check on that particular account. If such a test check brings out evidence of careless work or other unsatisfactory features, it is his duty to arrange, under the orders of the ACDA-in-Charge/Senior Accounts Officer/ Accounts Officer, for the audit to be done over again and done properly, and at the same time, to take steps to prevent a recurrence of incorrect or

unsatisfactory audit. The disciplinary aspect of the case will also be brought to the notice of the ACDA-in-Charge/ SAO/Accounts Officer where required.

7. With regard to bills, the duty of checking arithmetical calculations, rates etc., is primarily that of the auditing staff. The Assistant Accounts Officers/Section Officers (Accounts) should check arithmetical calculations in 5% of the documents disposed of by him in a day, if there is enough load, otherwise, in a week, irrespective of the amount involved in the documents. The Assistant Accounts Officers/Section Officers (Accounts) should make suitable encasement on the document or documents so checked. Maintenance of separate record of the checking done by the Assistant Accounts Officer/Section Officer (Accounts) is not necessary. With regard to the rates etc., the Assistant Accounts Officer/Section Officer (Accounts) should institute a periodical Test Check. For the rest, his duty in checking bills will be to see, inter-alia, that the charge is authorised, that it is accompanied by the necessary certificates, etc. and that all conditions connected with the charge have been fulfilled and that it purports to be correctly signed by the proper authority, where necessary.

The following checks will be exercised by Assistant Accounts Officer/Section Officer (Accounts) for ensuring audit verification of the specimen signature of claimants before payment of bills. In all the cases where verification is done it will be so indicated on the vouchers.

Sl. No.	Nature of the claims	Percentage of check
(i)	Verification of specimen signature of Claimants and sanctioning authorities before payment of personal claims received from gazetted officers.	100% in respect of claims over Rs. 1000.
(ii)	Verification of specimen signature of the Officers preferring third party claims in respect of stores/services/works etc	5% in respect of claims below Rs. 25,000. 100% in respect of claims for Rs. 25,000 and above.

Assistant Accounts Officer/Section Officer(Accounts) will also ensure that the Auditors exercise 100% check of specimen signature in respect of all claims and sanctions, and that the endorsement of verification of specimen signature is so indicated on the bills/ sanctions.

Note. The extent of check of arithmetical calculations by the Assistant Accounts Officers/Section Officers (Accounts) prescribed above, will apply in the case of all documents requiring action in accounting, and audit.

8. Objection statements on accounts or bills must be carefully scrutinised by him to see that they are valid and clearly set out and also that the objections are not raised

piece-meal. If the passing of a bill or an account is dependent on some action to be taken or condition to be fulfilled by the authorities concerned, the action required or the conditions to be satisfied are to be clearly and unmistakably defined.

9. He must review carefully all registers which the section is responsible for maintaining and must see that they are written up-to-date neatly and in their correct form and that they are submitted to the ACDA-in-Charge/Senior Accounts Officer/Accounts Officer for inspection on the due dates. He is responsible for the safe custody of valuable registers like Demand Registers, Register of Payment to Local Purchase Contractors, Audit Progress Registers etc.
10. He must constantly review all outstanding demands and objections and bring to the notice of the ACDA-in-Charge/Senior Accounts Officer/Accounts Officer all cases in which outside authorities are responsible for undue delay in their settlement.
11. He must see that the duties of writing up section note books are suitably distributed to certain assistants in the section, that such distribution is left clearly as a continuous record and that a proper handing over of these duties is carried out at every change among the assistants performing them. He should see that no congestion occurs in the transmission of batches of orders of decisions requiring note. He must examine the section note books at frequent intervals to see that they are kept up-to-date and watch that the notes are extracted neatly and intelligently and that the indexing is done in the best possible way to facilitate easy reference.
12. He should see that the duties of correcting regulations and pamphlets of instructions or other publications affecting the work of the section are duly distributed to assistants, that the distribution has been placed on record so that no evasion of responsibility is possible at any time, and that such duties are formally handed over when any change in assistants takes place. He should frequently examine these books of publications to see that they are being kept up-to-date and that the initials of the assistants responsible are entered up in the fly leaf appended as a register of corrections.
13. The maintenance of section files and current records in an orderly manner should always receive his closest attention. He should occasionally examine the files to see that they are properly linked and cross-linked in the prescribed manner.
14. A section cannot do its work efficiently unless there is a high standard of conduct and discipline among its personnel. The Assistant Accounts Officer/Section Officer (Accounts) is in closest touch with the members of his section. He knows or ought to know the character and temperament of each individual intimately, and for this reason the measure of his responsibility for maintaining discipline, regularity in attendance, punctuality and for ensuring the prompt despatch of work is great. He is expected to be courteous and firm with his men and should give them all the assistance and guidance they require

APPENDIX II (Referred to in para 515)

Instructions for the Guidance of IDAS Officers sent out for Review of Local Audit and Inspection work carried out by LAOs/RAOs and Inspection of LAOs/RAOs/AAOs(GE)/ ALAOs Offices

I. Purpose of Review

1. The essential purpose of the visits by IDAS Officers to units and formations and to LAOs/RAOs offices is to review the local audit and inspection of work done by the LAOS/RAOs and to ensure thereby that the duties entrusted to the LAOS/RAOs and their staff are being carried out correctly, efficiently and intelligently. These visits, apart from bringing to notice any shortcomings or failures on the part of the LAOS/RAOs are also intended as a normal check and as a stimulant to their work.
2. These 'Super-review' visits also serve the secondary purpose of establishing liaison and proper understanding between the Army (including MES) authorities and the Defence Accounts Department. The IDAS officer going out on review will come in personal contact with Army (including MES) authorities at various levels and should take full advantage of such opportunities not only for consultation and discussion but also to promote mutual good-will. In many cases the lower Army (including MES) authorities rarely come across any representative of the Department above the rank of a Senior Accounts Officer and it should, therefore be borne in mind that the IDAS Officer on tour serves as a necessary corrective in such cases. Further, these visits should be utilised for the settlement of objections or disputed points requiring personal discussion as well as for rendering financial advice and bringing up suggestions for economy in expenditure or for improvement in the system of accounting and audit.

II. Programmes :

3. Principal Controllers/Controllers will arrange to send out for this work periodically a senior IDAS officer serving in the Main Office. Officers will not be sent for this purpose as a matter of-course or as a regular routine at any fixed intervals, and the frequency with which they can be sent out will have to be determined with reference to the available strength of senior IDAS Officers and the available tour grant as well as by any relevant information relating to the state of accounts etc. in any particular area coming to notice of the Controllers. Ordinarily, however the programmes should be so arranged that the accounts of typical units and formations (including MES) in the area. of each Local Audit Officer/Regional Audit Officer come up for review once a year or so. An IDAS officer will not be sent out on review work for more than three weeks at a stretch.

4. Programmes of review work will be drawn up in advance and communicated to the area, sub area, HQrs C.E., C.W.E. and the LAOS/RAOs concerned about ten days before the tour is timed to commence, copies being sent also for the information of the OsC Units and formations and the Garrison Engineer, as the case may be, to be visited.
5. The IDAS Officer selected for the purpose will, before proceeding on tour, see the Controller personally who may, where necessary, suitably brief him as to the particular points or aspects of audit which need special attention.
6. Group and ACDA4n-Charge/Senior Accounts Officers/ Accounts Officers in the Main Office will arrange to inform the WAS Officer conducting the review shortly before his tour commences, of any important outstanding objections which may be profitably discussed at his level or other important points requiring settlement that might with advantage looked into by him at the station(s) to be visited. The reviewing officer will also study the relevant Test Audit Objection statements and review reports of the LAOs/RAOs to get a 'feel' of the Accounts of the units or MES formation.
7. Minor variations in the tour programme may, where necessary be made by the reviewing officer himself subject to approval of the Controller. Where, however, this involves extension of the total period of absence or any significant omission in the approved programme, prior concurrence of the Controller should be obtained telegraphically or otherwise.
8. Ordinarily, a clerk only will be taken by the Reviewing Officer for clerical assistance and to record facts. In special circumstances or where the pressure on the time of the reviewing officer is likely to be too heavy or if the nature of accounts to be examined so warrants, Controllers may at their discretion allow -a Assistant Accounts Officer/Section Officer (Accounts) to accompany the reviewing officer and to render him such assistance in detailed checking or other investigation as may be found necessary. It is, however, to be clearly understood that even when a portion of check is actually exercised by the Assistant Accounts Officer/Section Officer (Accounts)/Clerk the Reviewing Officer will have to assume the full responsibility for the accuracy of facts or views included in his review report.

III. Nature and Scope of Reviewing Officer's Duties :

9. On arrival at a Station, the Reviewing Officer will call on the highest Local Military Commander (and the O.C. Station if he is a different officer) the Chief Engineer/CWE if stationed. He will explain he purpose of his visit and endeavour tactfully to ascertain the general feeling of the Administration Authorities regarding the efficiency and the utility of the Local Audit Organisation in their area and their

reactions in general to the procedure and methods employed by the LAO/RAO and his staff. Any items requiring discussion at this level will be brought up for settlement and the result recorded.

10. Should any important matter be disclosed or brought up by the Military Commander/Chief Engineer/CWE at this interview requiring urgent attention of the main office it will be communicated to the main office at once preferably by a D.O. addressed to the appropriate officer.
11. The reviewing officer will then proceed to inspect the office of the Local Audit Officer or Regional Audit Officer or the A.L.A.O./A.A.O.(G.E.) where such offices exist at the station visited by him. He will first inspect the general arrangement of the office e.g. as regards cleanliness, tidiness, state or furnitures, lighting, fire precautions etc. He will then scrutinise the list of registers, documents, accounts etc. that the LAO/RAO or A.L.A.O. or AAO(G.E.) is required to inspect or audit periodically in each unit/formation in his area and to see that (i) the list is properly maintained and kept up-to-date, (ii) the list and any audit instructions in respect of special formations are properly handed over to his successor officers in the event of an LAO/RAO/ALAO/AAO(G.E) being transferred or proceeding on leave
12. He will look into the position of outstanding objections and see if satisfactory and timely action for their settlement is being taken. He will take note of any outstanding objections requiring personal discussion with the OsC or Garrison Engineer concerned. He will also examine a few objection statements and observe the nature of objection raised. He will particularly see whether unnecessary or petty objections are being raised and will investigate the reasons in any case where an abnormally large number of objections are being raised.
13. He will scrutinise the system of store vouchers as regards their receipt, recording, linking; scheduling and adjustment. He will next examine the various registers including the attendance register required to be maintained. He will also critically examine the position of unlinked vouchers. He will ascertain if the work of local audit in the area is current and, if not, the reasons therefore. The Reviewing Officer will also satisfy himself from the LAOS/RAOs selection orders, linked vouchers, jackets, audit enfacements etc. that the LAO/RAO has been using his discretion in the selection of accounts for detailed audit and for test check in the best interest of the State. He will bear this point in mind also during his review of the accounts of the various units.
14. Having completed the inspection of the Local Audit Office/Regional Audit Office, the reviewing officer will proceed to visit the units and formations whose accounts are to

be examined by him. He should see the O.C. of the Unit/Garrison Engineer personally both before commencement of the review and after its completion. In carrying out the review of Local Audit and Inspection work he must bear in mind the distinction between audit and review of the audit. The immediate object of his review is to find out whether the local audit and inspection by the LAO/RAO and his staff has been carried out conscientiously and effectively, to bring to light any serious defects in that work, and to take necessary steps to have such defects removed. In the limited time at his disposal, this can best be done by a preliminary survey and an intelligent appraisal on very broad lines, making use of the background acquired by his previous scrutiny of relevant. Test audit objection Statements and LAOS/RAOs review reports. Thereafter a judicious sampling or test check of selected accounts should be undertaken together with such enquiries as may suggest themselves on the spot in each case. The exact method in which this should be done or the accounts selected for sampling is left entirely to his discretion but since he is testing the quality of local audit already conducted it will be necessary for the Reviewing Officer to carry out re-audit of a portion of audit already conducted by the LAO/RAO and his staff. For an effective re-audit the officer should start from the primary documents and work through the various processes upto the final accounting stage.

15. In conducting the 'Super-review' he will look out not only for important commissions or defects in the technique and conducting of local audit but also see that the objection actually raised in local audit reflects a fair and reasonable appraisal of the state of accounts, and that in framing the objections there has been no distortion of facts or of emphasis. If minor mistakes, discrepancies etc. come to notice during his review these should be rectified on the spot, or, if that is not readily possible the units or formations should be asked to do so, such rectifications/corrections to be checked by the LAOS/RAOs staff in due course during their next visit. In such case the principle to be followed is not to worry about minor errors or irregularities except to the extent they disclose defects in system or indicate lack of supervision. He would aid at discovering any serious failure in local audit as well as any notable faults in the system of accounts or in the technique of audit so that these do not recur elsewhere. In some cases a dogged pursuit of a particular line of enquiry may lead to the discovery of important defects or even fraud or misappropriation and a watchful and alert audit sense applied intelligently will help the reviewing officer in sensing such situations.
16. The Reviewing officer will see that all accounts, registers, etc., required to be audited/inspected by the LAO/RAO and his staff have been subjected to audit objection and so enfaced.

17. While the routine sampling of accounts or other investigations on broad lines carried out by the Reviewing Officer are useful in testing the calibre and efficiency of the audit conducted any positive outcome of the review will lie primarily in the reviewing officer's ability to spot fields of activity involving wastage or in which there is room for economy or for sealing up leakage and in finding out loop holes in the accounting system even though no violation of existing rules and regulations may have occurred. The Reviewing Officer should therefore, in the course of his review, keep a watchful eye for possible items of financial advice, vide para 73 etc. Defence Audit Code being guided also by his knowledge of the important activities of the unit or formation and the main directions in which expenditure incurred. Points of financial advice of higher audit may also suggest themselves during the discussion with the LAO/RAO of the OC/Garrison Engineer and other officers. Inter-alia he should satisfy himself that the following duties are carried out intelligently and in a regular manner by the LAO/RAO and the results obtained are properly utilized:

1. Examination of issues of stores drawn on an 'as required' basis e.g. coal and firewood in hospitals to see that the expenditure is not extravagant and that indenting officers keep the interest of the State in view.
2. Check of balances of stores on hand against authorised proportions.
3. Comparison of underdrawals of rations, etc. in units of the same type and exploring the cause of variations.
4. Ensuring that the system of accounting is that prescribed and that no unauthorised formations or no spurious system of accounting is established, e.g. a ration stand may not assume the functions of a supply depot and undertake an abnormal system of account thereby misuse the ration returns, etc. for any nefarious purpose.
5. Comparison of the average daily cost of diets in various hospitals of the same type, and if possible with the cost in the civil hospitals in the same stations.
6. Scrutiny of items of expenditure from contract allowance to ensure that there is no accumulation of unspent balance and to see whether the allowances are capable of being reduced.

18. In case of MES formations he will inter-alia see the following :

- (1) **Cash Accounts :** The Cash Book is properly maintained and the posting is not in arrears. No payments are made out of cash assignment which is required to be made by C.D.A. by cheque after pre-audit. The cash book has been closed monthly on due date and balances reconciled. The original cash vouchers have been regularly sent to CDA or properly retained by the AAO(GE), as the case may be. There is no obvious lacuna for leakage of the revenue. Where labour is employed on Muster Rolls quite often sufficient reasons exist to justify such employment and unduly large amounts of wages do not remain unpaid for long period. Examine the employment of casual labour to find out whether the number employed is proportionate to work load. The bills are dealt with by the AAO(GE) on 'first-in-first-out' basis. If the expenditure during March has been unusually heavy, no questionable transactions have taken place.
- (2) **Contract :** Wherever possible contracts of an unusual nature or on single tender

basis have not been accepted without the advice of CDA. The contractor's ledger has been properly maintained and USRs (IAFW-1825) and all other recoveries have been promptly posted therein. There is no undue delay in the submission of final bills after completion of works.

- (3) **Security Deposits :** Individuals in charge of cash and stores have given securities. If exempted necessary authority for exemption exists.
- (4) **Construction Accounts :** The construction accounts have been properly and correctly maintained, posted up-to-date and reconciled monthly by the AAO(GE) with the financial accounts and that the completion reports have been promptly sent by G.E. on completion of work. In case where construction accounts have not been posted for quite some time and which are unnecessarily kept open AAO(GE) has raised an observation and pursued it to Finality. In case of deposit works advance payments have been received and also departmental charges are promptly adjusted.
- (5) **Stores :** The stores accounts both for Div. stock and stores in Hand Ledger have been properly maintained. Project stores are not unnecessarily accumulated. Any surpluses arising have been disposed of expeditiously according to the prescribed procedure. The materials register and material accounts have been maintained. Any over/under issue of stores to contractors has been regularised. Stock taking is regularly carried out. Local purchases of stores have been made judiciously by the G.E. after calling for quotations and within the powers delegated to him. The priced stores list is maintained up-to-date.
- (6) **Tools and Plants :** T & P have not been lying idle for a considerable period. If lying idle, proper action has been taken for their disposal. When T & P has been issued to the contractor, hire charges have been correctly recovered.
- (7) **Accommodation Revenue :** Government accommodation has been utilised to the best advantage of the State. Hired accommodation has not been kept vacant without justifiable reasons and without the sanction of the competent authority. There has been no unnecessary expenditure on chowkidars for looking after vacant buildings. Where service officers have been issued with a 'Non- availability' certificate Government owned/hired accommodation is in fact not available. Out of class accommodation has been allotted only after the possibility of (a) allotting it to an officer of the appropriate rank or (b) making two officers share it had been ruled out for administrative reasons. Cases of unauthorised retention of accommodation have been properly dealt with. The RAO has regularly carried out the review of allotment of quarters.

The licence fee bills are regularly prepared and promptly issued. The rent assessment has been correctly done. The return of recoveries for water and electricity are rendered in time. Service taxes have been recovered from non-entitled personnel. The scales for water and electricity for entitled consumers in the station have been laid down by station Commander and excess consumption of water and electricity has been billed for.

- (8) **Barrack Damages :** Prompt action is taken to realise the barrack damage from individuals/units.
- (9) **Infructuous expenditure :** Loss statement and expense Vouchers; cases of infructuous expenditure and losses are not on or of the increase and effective action has been to seek their regularisation. Expense Vouchers, are not floated

frequently.

(10) **Services Charges :** Examine the rates of service charges to find out whether they are revised periodically on a comparable basis with adjoining municipalities.

(11) **Work load in Sub Division:** Examine the work load in sub divisions of MES formations with a view to advice action to reduce the staff or close the sub division where necessary.

19. On completing the work the reviewing officer will see OC Unit/GE personally and acquaint him with particulars of any major irregularity or lack of control noticed or lacuna or defect, found in the system of accounts, and also bring up any items of financial advice. The more important outstanding objections which are likely to be settled or progressed by personal discussion at this level should also be discussed in this meeting.

IV. Review Reports

20. On completion of his review of work of a unit/formation the reviewing officer will make, if necessary, an advanced report to the PCDA/CDA regarding any important irregularities/points noticed during review. This report should contain the following information

(1) Name of the unit or formation.

(2) Period occupied by the review.

(3) Brief particulars of the more important irregularities and other important points noticed in the course of the review. The reports proper of the reviewing officers indicating the results of their review in respect of the units and formations visited will be submitted in duplicate to the PC.D.A./C.D.A. A separate report should be made for each such unit or formation and should reach the CDA within a week of the date of completion of the review of the accounts of that unit etc. Points of minor importance taken up in the course of review need not be mentioned in detailing these reports. A list of documents reviewed will be attached to the review report. Items reviewed will be attached to the review report. Items reviewed by the officer and the Assistant Accounts Officer/Section Officer (Accounts) will be shown separately. Review reports will be progressed in IA Section.

V. Inspection Report

21. The result of inspection of the Office of the LAO/RAO/ ALAO/AAO(GE) etc. in terms of para 11 et seq. of this appendix will be reported in three parts, separately as under:

Part I	State of administration and General arrangement of the office,
Part II	State of work with special reference to arrears, if any. and position of outstanding objections.
Part III	A brief narrative assessment of the worth of the Head of the Office inspected, and any special comments on particular members of the staff where necessary as disclosed by the results of super review of the accounts of units/formations.

The report will be submitted for the information of the PCDA/CDA/JCDA within 10 days of the completion of the inspection of each office. Part I and III will be dealt with in AN Section and Part II will be forwarded by AN Section to IA Section for further pursuit/ action.