

PREFACE

Since the issue of the revised edition of the Office Manual of the Local Audit Department in the year 1978, there have been numerous changes in the working as well as set up of Department.

2. This Manual contains sufficiently detailed instructions regarding procedure of audit processing of cases at the Head Quarter's Office and powers of various departmental authorities etc. Care has been taken to consolidate instructions relating to a particular subject at one place and also to systematize the existing contents of the Manual. The chapters of Notified Area Committees and Faridabad Complex Administration have been omitted from this Office Manual.

At the same time new chapters. Municipal Corporation, Faridabad, Guru Jambheshwar University, Hisar, Non-Govt. (Recognised) Educational Institutions, Zila Parishads, Haryana Rural Development Fund, Matching grants for Rural Development and Pension Fund have been introduced for the guidance of audit staff. An effort has also been made to acquaint the audit staff with the new directions given for the auditorial functions so that they may be able to prove the "usefulness of audit" in the real sense of term.

The instructions contained in the Manual are however, supplementary to those contained in 'An Introduction to Indian Audit and Account' issued by the Comptroller and Auditor General of India, which should also be studied carefully.

3. All important office orders and instructions have been incorporated in this manual which now stands corrected upto 31st December, 1997.

4. In this Manual, unless the context otherwise requires, the word 'Auditor' wherever it occurs stands for :—

- (i) Joint Director (Deputy Examiner) Deputy Director (Assistant Examiner) Resident Audit Officer Incharge of a Resident Audit Scheme.
- (ii) Senior Auditor
- (iii) Auditor working independently or Incharge of audit party ; and
- (iv) Panchayat Auditor.

5. This Office Manual has been revised by Sh. D. R. Maini, Director (Examiner). Joint Directors/Deputy Directors also lent a helping hand in bringing out this edition of the manual. I express my gratitude to them for their cooperation.

6. I hope the revised edition of the manual will meet the long felt need of the audit staff. Suggestions to improve the utility of the publication will be most welcome.

Sd/-
H. L. GOEL
Director,
Local Audit, Haryana
Chandigarh.

Dated : Chandigarh,
the 26th March, 1998.

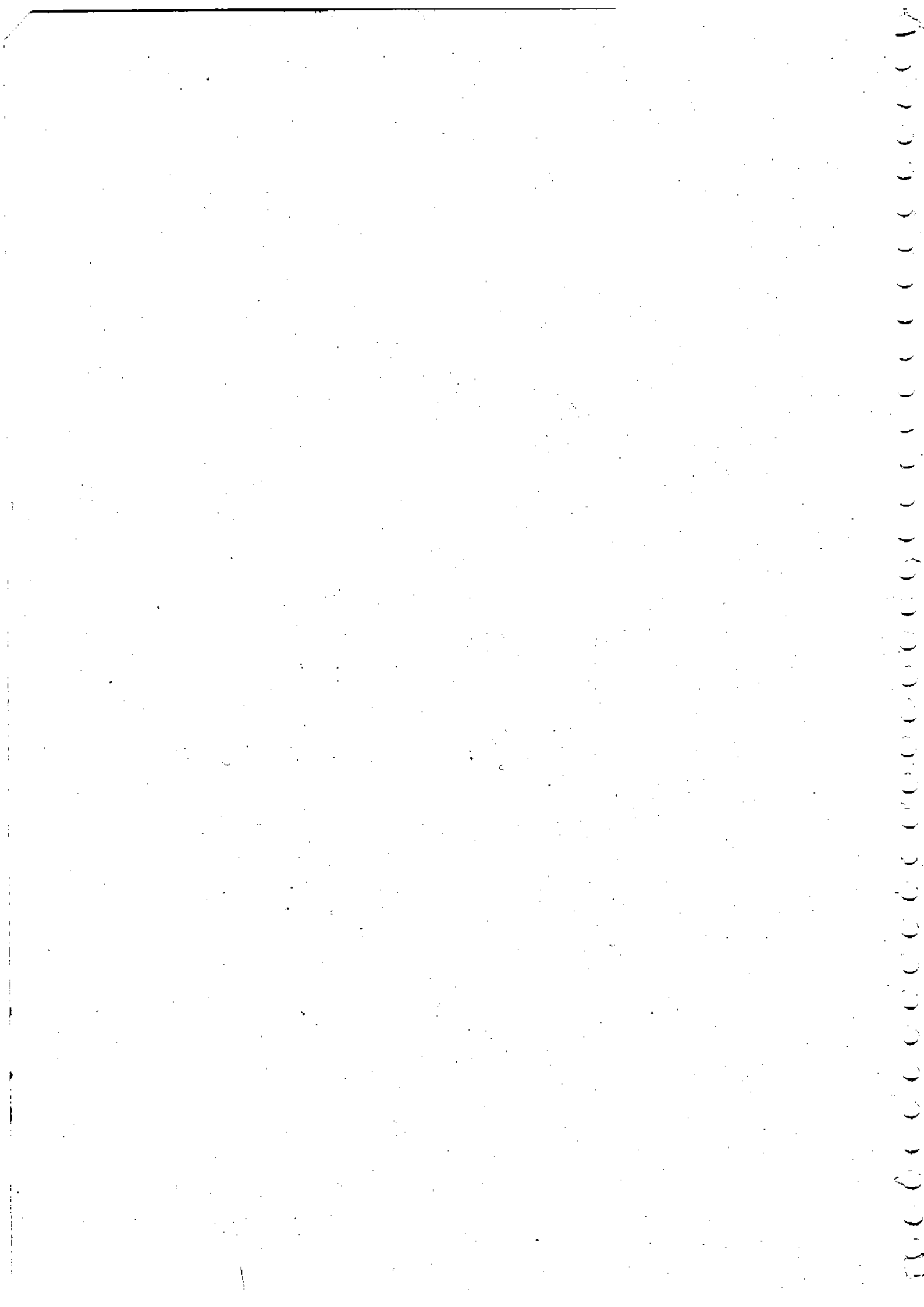


TABLE OF CONTENTS

Chapter	Subject	Pages
I	Constitution of the Department	1—12
II	Gazetted Officers	13—19
III	Office Procedure	20—38
IV	Duties of Auditors	39—80
V	General Audit Instructions	81—108
VI	Municipal Committees	109—114
VII	Municipal Councils	115—121
VIII	Municipal Corporation	122—126
IX	Town Improvement Trusts	127—129
X	Market Committees	130—137
XI	Haryana State Agricultural Marketing Board, Panchkula	138—143
XII	Chaudhary Charan Singh Haryana Agricultural University, Hisar	144—159
XIII	Kurukshetra University, Kurukshetra	160—171
XIV	Maharishi Dapanand University, Rohtak	172—183
XV	Guru Jambheshwar University, Hisar	184—195
XVI	Haryana Board of School Education, Bhiwani	196—199
XVII	Govt. Educational Institutions	200—205
XVIII	Non-Govt. (Recognised) Educational Institutions	206
XIX	Government Industrial Training Institutes	207—209
XX	Medical, Engineering Colleges/Schools/Polytechnics	210
XXI	Gram Panchayats	211—216
XXII	Panchayat Samitis	217—222
XXIII	Zila Parishads	223—228
XXIV	Haryana Rural Development Fund	229—231
XXV	Guardian and Wards Accounts	232—234
XXVI	Charitable Endowment and other Trusts Funds, Haryana	235—237
XXVII	Relief Funds	238—245
XXVIII	Matching Grants for Rural Development	246—247
XXIX	Jail Canteens	248—251
XXX	Pension Funds	252—253
XXXI	Miscellaneous Accounts and Funds	254

APPENDICES

Appendix	Subject	Pages
1	2	3
A	Accounts under Audit of the Local Audit Department.	255—258
B	Detail of Resident Audit Schemes in the State.	259—260
C	Detail of Circles in the State.	261
D	Detail of Annual Average cost of Audit Staff posted in Resident Audit Schemes in the State.	262—263
E	Accounts which are exempt from the Levy of Audit Fee.	264
F	The Haryana Local Audit Department (Group A) Service Rules, 1980.	265—270
G	The Haryana Local Funds Audits (Group B) Service Rules, 1981.	271—277
H	The Haryana Local Funds Audits (Group C) Service Rules, 1982.	278—287
I	The Haryana Local Audit Department (Group D) Service Rules, 1986.	288—298
J	Rules and Regulations for the Subordinate Accounts Service of the Local Audit Department Punjab (Now Haryana).	299—305
K	Powers of the Head of the Department of Local Audit Haryana, re-delegated to the Deputy/Joint Secretary, the Director, Local Audit Haryana, Joint Directors and Deputy Directors etc.	306—310
L	Character Rolls of Officers and Staff.	311—312
M	Inventory of Files.	313
N	Returns and Registers.	314—319
O	Destruction of Records.	320—321
P	Officers to whom the Audit and Inspection Notes are Forwarded.	322—329
Q	Copies of Annual Reports to be supplied to various quarters.	330

FORMS AND REGISTERS

Stereo L.A.D. No.	Subject	Pages
Form No. I	Intimation of Inspection by Director/Joint Director/Deputy Director.	331
Form No. II	Reminder for non-submission of annotated copy of the Audit Note.	332
Form No. III	Intimation of Audit by Senior Auditor/Independent Auditor.	333
Form No. IV	Intimation of commencement of Audit.	334
Form No. V	Memo. calling information.	335
FORM NO. VI	Audit Requisition	336
Form No. VII	Higher Audit Requisition.	337
Form No. VIII	Forwarding Memo. of the Audit Note.	338
Form No. IX	Objection Statement.	339
Form No. X	Forwarding Memo. of Objection Statement.	340
Form No. XI	Forwarding Memo. to be attached when submitting Memos for information to the Zonal Deputy Director/Director.	341
Form No. XII	Weekly Diary.	342
Form No. XIII	Monthly Report of Circle Senior Auditor.	343
Form No. XIV	Register of Accounts audited by the Circle Senior Auditor/Incharge Audit Party.	344
Form No. XV	Despatch Register of Letters-cum-Stamp Register of Circle Senior Auditors.	345
Form No. XVI	Register of Pay and Allowances of Audit Staff.	346
Form No. XVII	Programme Register of the Scheme.	347
Form No. XVIII	Register of Provisional Payments.	348
Form No. XIX	Register of Retrenchments.	349
Form No. XX	Register of Serious Irregularities	350
Form No. XXI	Diary Register of Schemes.	351
Form No. XXII	Review Register.	352
Form No. XXIII	Register of objections.	353
Form No. XXIV	Registers of objections Dropped.	354
Form No. XXV	Attendance Register of Audit Staff.	355
Form No. XXVI	Casual Leave Register of Audit Staff.	356
Form No. XXVII	Register of Office orders received from the Director.	357
Form No. XXVIII	Receipt Register of Letters.	358
Form No. XXIX	Despatch Register of Letters-cum-Stamps Register.	359
Form No. XXX	Register of Files.	360

1	2	3
Form No. XXXI	Register of Movable Property of Schemes.	361
Form No. XXXII	Register of consumable Articles of Schemes.	362
Form No. XXXIII	Register of Trunk Calls.	363
Form No. XXXIV	Inventory Register.	364
Form No. XXXV	Progress Report of Resident Audit Schemes.	365
Form No. XXXVI	Tour Programme of Audit Staff of Resident Audit Schemes Market Committees.	366
Form No. XXXVII	Pre-Audit Objection Memo.	367
Form No. XXXVIII	Register of Measurement Books received and returned after check.	368
Form No. XXXIX	Register to watch Receipt and Disposal of Final Accounts of completed University Buildings.	369
Form No. XL	Register of permanent Advances with University officers.	370
Form No. XLI	Central Register of Temporary Advances.	371
Form No. XLII	Tour Programme of Panchayat Auditor.	372

CHAPTER—I

CONSTITUTION

1.1. Prior to 1st April, 1937, the Local Audit Department was a combined Local Audit and outside Audit Department, entrusted with the audit of Government accounts and institutions, which was a central charge in addition to the Local Fund Audit on behalf of the Punjab Govt. The Department was under the Administrative control of the Comptroller and Auditor General. The cost of the Department was apportioned between the Central and State Governments according to the work done on behalf of each Government. With the separation of the outside Audit Department from the Local Audit Department with effect from the 1st April, 1937, the Local Audit Staff was organised as a separate establishment, but continued to be under the charge of the Comptroller and Auditor General. The State Government paid to the Central Government the cost of the Department as worked out in accordance with the provisions of rule 127 of the Fundamental Rules in addition to actual expenditure on Travelling and Contingencies. This arrangement continued till 31st March, 1944. With effect from the 1st April, 1944, the control of the Department was taken over by the State Government in the Finance Department. As a result of re-organisation of the States, the accounts under the charge of the erstwhile Pepsu Local Audit Department also came over to the Local Audit Department, Punjab. With effect from the 1st November, 1956. With the coming into being the Haryana State with effect from the 1st November, 1966, the Staff of the Local Audit Department, Punjab, allocated to the Haryana State constituted the Local Audit Department, Haryana.

Constitution of
the Department

The Department is now under the administrative control of the Secretary to Government Haryana, Finance Department and is responsible for auditing the accounts of various Local Funds viz: Municipal Corporation, Faridabad, Municipal Councils, Municipal Committees, Improvement Trusts, Haryana State Agricultural Marketing Board, Market Committees, Panchayati Raj Institutions (Gram Panchayats, Panchayat Samitis and Zila Parishads), Universities, Board of School Education, Haryana, Courts of Wards, Guardian and Minor's accounts, Government Educational Institutions, Private but recognised Educational Institutions, Engineering Colleges, Polytechnics, Industrial Schools, Medical Colleges and as well as so many other Miscellaneous accounts of which it is either the Statutory Auditor or the audit of which has been entrusted to it under Subordinate Legislation or by virtue of administrative instructions. Appendix 'A' to this Manual indicates various Classes of accounts for which the Director, Local Audit is the Statutory Auditor or the accounts of which have been entrusted for audit to him under Subordinate Legislation or through Administrative orders on consent basis.

Note :—Now the office of the Examiner, Local Fund Accounts has been redesignated as office of the Director, Local Audit, Haryana vide orders No. 14/153/91-3FA dt. 25-11-94.

1.2. As present the Local Audit Department has the following staff wings :—

(a) Headquarters Office

The Local Audit Department functions directly under the Director, Local Audit, Department, Haryana who is assisted at the Head Office by Two Joint Directors, one Deputy Director, Two Resident Audit Officers, Two Superintendents (Senior Auditors), two Deputy Superintendents and other staff.

(b) Zonal Offices in the State

Offices of the Zonal Deputy Directors are located at Ambala, Gurgaon, Hisar and Rohtak to supervise and control staff working under them from time to time. To supervise and control audit of accounts of Gram Panchayats, office

of the Deputy Director (Panchayat Audit) has been located at Jind. Each Deputy Director has been provided with one Deputy Superintendent, number of Assistants (Auditors) and other staff to assist him.

(c) Pre-audit or Resident Audit Schemes

The pre-audit system is in force in Municipal Corporation (Faridabad) all Municipal Councils, a number of Municipal Committees, all the Universities in the State, Haryana Board of School Education Bhiwani, Haryana State Agricultural Marketing Board, Panchkula and Market Committees as detailed in Appendix B to this Manual. These Resident Schemes are manned by Resident Joint Directors/Deputy Directors/Audit Officers who are assisted by Resident Audit Officers, a number of Resident Senior Auditors and Auditors.

(d) Post Audit

The State is divided into several Audit Circles for the audit of accounts which are carried out under the Post Audit System as detailed in Appendix C to this Manual. These comprise the accounts of Municipal Committees not covered under Resident Audit Schemes, Zila Parishads, Panchayat Samities, Schools, Non-Government (Recognised) Schools, Colleges etc. In addition to these accounts, the Department also conducts audit of Gram Panchayats through Independent Auditors.

Note 1 :—Circles are fixed by the Director for administrative convenience. He can make re-adjustments as and when considered necessary.

Note 2 :—The Headquarter of a Panchayat Auditor shall be fixed by the Deputy Director (Panchayat Accounts) from time to time keeping in view the Public interest and the Panchayats allotted to him under advice to the Director.

Note 3 :—Auditors transferred from one Circle to another are not entitled to full joining time without previous sanction of the Director.

Note 4 :—A move from one Circle to another for less than six weeks is not a transfer.

Note 5 :—When a Senior Auditor proceeds on leave, his peon is recalled to the Zonal Office for duty or is sent elsewhere. The move of the Peon for less than six weeks will not be considered as transfer unless otherwise ordered.

1.3. The Gazetted and non-gazetted Staff working under the Director, Local Audit comprises of the following :—

Sr. No.	Designation	Sanctioned Strength	Scale of pay
1	2	3	4
1.	Joint Directors/Resident Joint Directors	5 (Gazetted)	Rs. 10000-325-13900
2.	Deputy Directors/Resident Deputy Directors	9 Do	Rs. 8000-275-10200-EB-275-13500
3.	Resident Audit Officers	40 Do	Rs. 6500-200-8500-EB-200-10500.
4.	Senior Auditors	58 (Non-gazetted)	Rs. 6500-200-8500-EB-200-9900.

Gazetted and non-Gazetted staff

1	2	3	4
5.	Deputy Supts.	7 Non-gazetted	Rs. 5500-175-8300-EB-175-9000.
6.	Auditors	260 Do	Rs. 5000-150-7100-EB-150-7850.
7.	Jr. Scale Stenographer	1 Do	Rs. 4000-100-4800-EB-100-6000.
8.	Steno-typists	6 Do	Rs. 3050-75-3950-EB-80-4590.
9.	Clerks	30 Do	Rs. 3050-75-3950-EB-80-4590.
10.	Drivers	3 Do	Rs. 4000-100-4800-EB-100-6000.
11.	Restorer	1 Do	Rs. 3050-75-3950-EB-80-4590.
12.	Daftri	1 Do	Rs. 2650-65-3300-EB-70-4000.
13.	Peons	48 Do	Rs. 2550-55-2660-EB-60-3200.
14.	Sweeper-cum-chowkidars	2 Do	Rs. 2550-55-2660-EB-60-3200.

Note 1 :—The Auditor/Clerk who works in the Head Office as Cashier gets a special pay of Rs. 20/- P.M.

Note 2 :—Dearness and other allowances are also admissible to the staff in accordance with the instructions issued on the subject by the Haryana Government from time to time.

Dearness and other allowances

AUDIT FEE

1.4. (a) The audit fee in case of Resident Audit Schemes is realised in accordance with provisions of Rule 10.20 of the Punjab Civil Services Rules, Vol. I Part-I and is calculated in the manner indicated in Appendix 'D' to this manual.

Rates of Audit Fee

An additional charge @ 10% of the audit fee is realised vide Government Memo. No. 6491-T.A. (3T-SSL)-69/4405 dated 15-4-1969, to provide for supervisory charges of the establishment of Headquarter's office and Zonal office of the Director, Local Audit.

(b) The audit fee at daily rates is realised from Municipal Committees (except Resident Audit Schemes), Panchayat Samitis, Zila Parishads and Court of Wards and Miscellaneous Accounts, except those which are exempted from payment of audit fee and detailed in Appendix 'E' to this Manual. The present rates are as under :—

1. Senior Auditor	Rs. 625	Per day
2. Auditor	Rs. 410	"
3. A party of one Senior Auditor and one Auditor	Rs. 1035	"
4. A party of one Senior Auditor and two Auditors	Rs. 1445	"

(c) Audit fee in respect of Guardian and Minor's Accounts is credited by the guardian Judge @ 1 percent of income.

(d) Audit fee in respect of Pupils Funds of the Government Colleges and Schools is recovered at the following rates :-

Strength	Amalgamated Fund	Other funds including lapsed security fund
1. Schools		
(i) upto 500	Rs. 180	Rs. 130 Per fund
(ii) from 501 to 1000	Rs. 260	Rs. 180 "
(iii) from 1001 onwards	Rs. 400	Rs. 260 "
2. Colleges		
(i) upto 500	Rs. 650	Rs. 200 "
(ii) from 501 to 750	Rs. 900	Rs. 325 "
(iii) from 751 onwards	Rs. 1300	Rs. 400 "

Fee will be subjected to proportionate increase where the audit period is more than usual one i.e. :-

$1\frac{1}{3}$ times the normal rate, where audit period is more than 15 months and three months accounts are checked in all.

Double the normal rate where the audit period is more than 18 months and four months accounts are checked in detail.

Note 1 :- The strength of educational institutions as stood on 15th July of the year is to be taken as basis for calculation of audit fee in case the period of audit is more than one year and the month of July falls more than once in the period under audit, the latest month of July should be taken as basis for calculation. (F.D. Memo. Nos. 1772. TA(II)-64/22353 and 30569 dt. 6-7-1964, and 28-8-64 and office order Nos. XV(6)-114, dt. 17-8-64, 178 dt. 18-11-1970 and 112 dt. 20-10-1978).

Note 2 :- In case of colleges, calculation of Audit fee may be made on the basis of strength of students at the time of admission. (F.D. Memo. No. 13151-TA-II-64/454 dt. 5-1-1965).

Note 3 :- In case of double shift schools maintaining different sets of accounts registers in respect of Pupil's Funds, audit fee is to be charged as per two separate schools.

(Office order No. XV(3) Vol. IV/15959-93 dated 6-12-1962).

Note 4 :- Audit Fee for Students Aid Fund established in Arts and Professional Colleges is chargeable at daily rate basis and is debitable to the college. Amalgamated Fund vide Rules governing the students Aid Fund, Annexure to Education Department Memo. No. E.D.I-19 (9)-1965/8310 dated 27-5-1965. circulated vide office order No. 119 dated 6-8-1966).

Note 5 :- Audit Fee on District and Divisional Guide Rally and Tournament Fund is chargeable on usual (daily) rates.

(Office order No. 16 dated 2-4-1962).

Note 6 — College Dilapidation Fund and Hostel Dilapidation Funds are two different funds emerging from different sources and are to be spent on different objects. Audit fee should therefore be charged separately in respect of each fund.

(Office order No. XI (171)-38 dt. 29-5-1961).

Note 7 — It is clarified that in case of Schools, where the period of audit exceeds 3 years and the additional period is upto three months and accordingly additional month is to be checked, then no additional audit fee is to be charged. If this period is exceeded by more than three months and one months accounts are checked in detail, audit fee should be charged at half the rates. If the excess period is more than six months, audit fee should be charged for full year even if accounts are checked in detail for one additional month only.

(Office order No. III(212) Vol. V/75-76/99 dated 8-8-1975).

Note 8 — N.C.C. Regimental Fund Account is not auditable by the Local Audit Department.

(D.P.I.'s Memo. No. 1977-15/77-70-C(3) dated 6-3-1975).

Note 9 — No separate audit fee for the funds levied in J.B.T. Classes is to be charged where these classes are attached to the Higher Secondary/High Schools.

(Office order No. III (25)-68/97 dated 11-1-1968).

(e) Audit Fee in respect of Students Funds of Junior Technical Schools is to be charged at the rate of Rs. 25 (i.e. on usual daily rates) (F.D. Memo. No. 3708-IAGIT-63/6055 dated 1-5-1963 and No. 23156-T.A. (I.T.-63/45179 dated 28-12-1963).

(f) Audit fee in respect of funds of the Institutions governed by the Director, Technical Education, namely, government Polytechnics in Haryana may continue to be charged on the basis of fund at college rates. As regards the institutions governed by the Industrial Training Department, e.g. Institutions of Surgical Instruments Technology, Sonapat/Government Technical Institute for Women, Ambala City/Government School of Arts, Rohtak, audit fee is to be charged on usual (daily) rates according to Rule 12 of the Student Fund Accounts Rules.

(Office order No. XV (110) Vol. V-75-76/28 dated 14-5-75).

(g) The accounts of Gram Panchayats are conducted by Auditors only for whom audit fee shall be charged at usual (daily) rates.

(h) Audit fee in respect of audit of accounts of non Government Funds/maintained by the Zila Sainik Boards i.e. Flag Day Fund shall be charged at usual (daily) rates.

(i) Audit Fee in respect of audit of accounts of Rural Development Fund maintained by the Haryana Development Board, i.e. Assessing Authority of the Fund and also the Block Development and Panchayat Officer is to be charged at usual (daily) rates.

(F.D.'s Memo. No. 14/63/89-3 F.A. dated 25-4-1990).

(j) Audit Fee in respect of audit of accounts of Matching Grants sanctioned to the Panchayati Raj Institutions and Municipal Corporation/Councils/Committees is to be charged at usual daily rates.

Note — No separate audit fee is to be charged where the accounts of Matching Grants are checked by the Resident Audit Staff.

(Office order No. III (253)/183 Para 4 (b) (ii) dated 30-12-1981).

(k) The Director, Local Audit is the collecting Officer for the purpose of Audit Fee, which is credited to the Head "0070—other Administrative Services-B-Non-Tax Revenue-140-Fee for Government Audit (State)" w.e.f. 1-4-87. All refunds of Audit Fee are authorised by him.

(l) The recovery of audit fee in case of Local Funds, which bank with the treasuries is made by the Treasury Officer by book adjustment out of the funds of the body concerned on the authority of the Auditor's requisition specifying the amount due for recovery. In case where such Local Bodies or Funds do not bank with the Treasuries, audit fee is credited into the Treasury by the Administrator/President/Executive Officer/Chairman of the Funds, on receipt of a requisition from the Auditors.

Appointments

Appointments

1.5. (a) All the appointments, confirmation, promotion, dismissal, discharge and punishment etc. of the Director, Joint Directors, Deputy Directors, Resident Audit Officers, Senior Auditors, Auditors, Clerks, Restorers etc. and Class-IV employees are made in accordance with :—

- (i) The Haryana Local Audit Department Group 'A' Service Rules, 1980. (Appendix 'F')
- (ii) The Haryana Local Fund Audit Group 'B' Service Rules, 1981. (Appendix 'G')
- (iii) The Haryana Local Fund Audit Group 'C' Service Rules, 1982. (Appendix 'H')
- (iv) The Haryana Local Audit Department, Group 'D' Service Rules, 1996. (Appendix 'I')

(b) Success in the Subordinate Accounts Service Examination of the Local Audit Department shall not confer any right for appointment as Senior Auditor. All appointments by promotion shall be made by the Finance Secretary according to the date of passing of the Examination. Seniority will count from the date of passing Part-II of the S.A.S. Examination (Local Audit Department).

(c) Ranking list of Auditors will be drawn by the Finance Secretary and officiating promotions from the list will be made in accordance with the provisions of Rule 9 of the Haryana Local Fund Audit, Group 'C' Service Rules, 1982 contained in Appendix 'H'.

(d) Appointments of Auditors are made by the Finance Secretary on recommendation of the Subordinate Services Selection Board and by promotion from among Steno-graphers, Clerks/Typists and Steno-Typists.

Note :—1. Reservation in favour of Scheduled Castes, Scheduled Tribes and Backward Classes etc. shall be made in accordance with the policy laid down by the Haryana Government from time to time.

Note :—2. The services of a temporary employee are likely to be terminated on the expiry of sanction to the creation of post and even during the existence of posts. His services can be terminated on notice of one month provided that he can be paid in lieu of notice, the salary etc. for the period for which the notice falls short of one month. Similarly, if an employee wishes to resign his post, he may do so by depositing with Government his salary and allowances in lieu of notice of one month.

Note :—3. Temporary employees seeking employment within the State with prior permission of the Head of the Department need not be asked either to give one month notice or surrender one month's salary in lieu thereof before joining the new Department.

(Chief Secretary's letter No. 5447-(1)-G.S.-62/1965 dated 9th March, 1962).

Note :-4. Antecedents verification in case of all Class-III and IV employees has been waived. In case subsequently any adverse facts come to notice of the Department, regarding character and antecedents, services of the employee, are liable to be terminated. However, all such employees will be governed under the Haryana Government instructions issued in this respect from time to time.

(Chief Secretary's letter No. 5219-S(1) dt. 7-6-1994).

(e) All punishments including dismissal and removal from service are regulated according to Punjab Civil Services (Punishment and Appeal) Rules, 1987 as contained in Appendix 24 to the Punjab Civil Services Rules, Vol. I Part-II.

(f) All employees of the Department continue to be governed by the Punjab Civil Services Rules. (Applicable to the Employees of the Haryana Government).

(g) The Government Employees conduct Rules, 1966 as contained in Appendix 23 to the Punjab Civil Services Rules, Vol. I Part-II are applicable to all members of the Department including Gazetted Officers.

Government
Employees
Punishment and
Appeal Rules.

Civil Service
Rules

Conduct Rules

Note :-1. Auditors should not go under obligation for accommodation if they can find accommodation in the town on payment of rent. In small places where no other arrangement is possible and Auditor is forced to stay in the office, he should do so with written consent of the head of the office concerned and should report the fact to the Director/Deputy Director (Zonal/Panchayat Audit). No additional expenditure should, however, on any account be caused to the Local Body office concerned and the cost of electric energy at the rates fixed by Government for Rest Houses should be paid and receipt obtained for the amount paid.

Note :-2. Copies of appeals, representations and Memorials should not be forwarded by the employees direct but should be submitted in duplicate to the Director who will examine them and deal with them in accordance with the instructions issued by the Government from time to time.

Note :-3. The employees are forbidden to approach the Chief Minister, Ministers and Members of the Legislature or High Officers for redressal of grievances in respect of their appointment, promotion, transfer and/or any other matter concerning their service. Non-compliance of these instructions will render them liable to disciplinary action.

Note :-4. The employees should show due courtesy to the Panches, Sarpanches, Members of the Municipal Corporation/Councils/Committees, Panchayat Samities, Zila Parishads, Improvement Trusts, Chairman of the Local Bodies/Panchayati Raj Institutions and Members of the Legislature and Parliament. They should also show courtesy to the Officers of the Institute which they inspect.

1.6. Rules relating to the Subordinate Accounts Service Examination of the Local Audit Department and the syllabus prescribed for various subjects are given in Appendix 'J' to this Manual.

Subordinate
Accounts
Service
Examination

1.7. (a) The Director has the power to grant leave upto 120 days to Senior Auditors, leave in excess of 120 days requires sanction of the Finance Secretary. In case of other employees except gazetted officers, the Director exercises full powers to sanction leave subject to admissibility of leave in accordance with rules laid down in the Punjab Civil Services Rules Vol. I Part-I.

Leave other
than casual
leave

(b) The following procedure will be observed in registering applications and granting leave :-

(i) Auditors who intend to apply for leave in a financial year should give timely notice of their intention as early as possible, but not more than three months in advance.

(ii) All applications will be registered in chronological order.

(iii) Leave will be granted in the order recorded as at (ii) with the exception that priority will be given to proved cases of ill-health or to urgent private affairs which are accepted, as such, by the Director.

(iv) All applications for extension of leave should reach the Director at least a week before the expiry of leave originally granted in case of leave upto one month and at least a fortnight before, in the case of leave more than one month duration.

(v) When an officer to proceed on leave is declined on the ground of change in mind, the candidate will forfeit his priority to claim for leave. The entry will be cancelled and it will be re-entered as a fresh application in the leave register.

(vi) All registered applications for leave will lapse at the end of the financial year in cases leave has not been granted or taken. Fresh applications should be submitted by candidates who wish to take leave in the following financial year.

(vii) The Auditors should bear it in mind that grant of leave is subject to exigencies of public service although special consideration is always given to cases of proved ill-health or urgent private affairs.

(viii) When leave is applied for on medical grounds, the application for leave should be supported with a medical certificate from a registered medical practitioner in the form prescribed in Rule 3.13 of the Punjab Civil Services Rules, Vol. I Part I. Similarly when an Auditor desires to resume duty on the expiry of leave granted to him on medical certificate he must produce a medical certificate of fitness in the form prescribed in rule 3.14 *ibid* before resuming duty. Medical Certificates which are not furnished in the prescribed form are liable to be rejected.

Note :-1. No Auditor is to go to the Chief Medical Officer/Civil Surgeon for Medical Certificate for leave without obtaining a ticket to that effect from the Director.

Note :-2. The members of the Department should not proceed on leave directly, they put in an application without waiting for the leave to be sanctioned, on the presumption that it will be sanctioned. Even if the Medical Certificate accompanies the application, the applicant should not proceed on leave till his leave has been actually sanctioned by the Director. The orders on the subject contained in Para 2 of Chief Secretary's letter No. 6983-G (C)-55/23465 dated the 4th October, 1955 are reproduced below :-

"For some time past, Government have noticed a growing tendency among Government employees to proceed on leave on Medical certificate on the slightest pretext. This happens frequently when an officer/official is posted to an inconvenient place or has got to do more than usual amount of work. This also sometimes happens when an officer/official is reverted from a higher to a lower post, the idea behind such leave invariably being to avail of the benefit of the average of higher emoluments towards leave salary. Such an attitude on the part of its employees not only involves Government in wasteful expenditure resulting from the grant of higher leave salary to officers/officials, who are not really ill and the employment of substitutes in their places, but such arrangement also cause dislocation in work. Government are of the view that if the safeguards pro-

vided in Rule 8.13(b) and 8.16 *ibid*, are properly applied, these should provide sufficient check against any tendency on the part of Government servants to proceed on leave on medical certificate on the slightest pretext. Cases may also arise where Government servants, on reversion from higher posts, apply for leave, other than on medical certificate in order to gain monetary advantage. Such a tendency should also be curbed by refusing them leave. Thus, leave whether supported by a medical certificate or otherwise, should not be granted if there are reasons to believe that it has not been applied for in a bonafide manner and its object is to :—

- (a) avoid posting to an inconvenient place or to a job involving more than usual work; and
- (b) gain monetary advantage on reversion from a higher post.

In cases where applications for leave are supported by medical certificate the safeguards referred to above should be freely applied.

Note :—3. Previous approval should be obtained by an applicant to affixing and prefixing holidays to leave. Sanction will not ordinarily be given subsequently. The prior sanction will also be subject to reversal if the exigencies of public service require it.

Casual Leave

1.8. (a) Casual Leave to the employees of Department is regulated according to provisions of Rules contained in Appendix 17 to the C.S.R. Vol. I Part-II.

Casual Leave

(b) The members of the Department should not proceed on leave directly by putting in their applications without waiting for leave to be sanctioned on the presumption that there will be sanctioned.

(c) The Joint Directors/Deputy Director at the Headquarters Office may grant casual leave and/or station leave to the staff working under their control under the rules, provided that total spell of leave including station leave does not exceed sixteen days at a stretch.

(d) The Resident Joint Directors/Deputy Directors may grant casual leave and/or station leave to the Resident Audit Officers, Resident Senior Auditors and Auditors working under their control, under the rules, provided that total spell of leave including station leave does not exceed sixteen days at a stretch. The Resident Joint Directors/Deputy Directors, may, however, in case of urgent necessity and provided the Casual leave is admissible, avail of two days casual leave including station leave in anticipation of sanction by reporting the fact to the Director telegraphically, except in case of illness in which case, a telegraphic intimation need not be sent. The telegram should be submitted at officer's cost.

(e) The Zonal Deputy Directors/Deputy Director (Panchayat Audit) may grant casual leave and/or station leave to the Resident Audit Officers, Senior Auditors and Auditors under their control including staff working in the Zonal Offices and office of Panchayat Audit under the rules, provided that total spell of leave including station leave does not exceed sixteen days at a stretch.

(f) The Resident Audit Officers and the Senior Auditors working independently may grant casual leave and/or station leave to the staff working under their control four days and for three days respectively at a time when such leave is asked for in addition to gazetted holidays or if more than four/three days leave is required at one time, the application should be submitted to the concerned Zonal Deputy Director for his order. The Resident Audit Officers and the Senior Auditors, may, however, in case of urgent necessity and provided the casual leave is admissible, avail of two days casual leave including station leave in anticipation of sanction by reporting the fact to the Zonal Deputy Director.

telegraphically, except in the case of illness in which case a telegraphic intimation need not be sent. The Telegram should be submitted at Auditor's cost.

(g) If casual leave is granted on specific condition that time lost is made up, the day or days of Casual leave should count for purposes of time allotment, otherwise day or days of casual leave should not be counted.

(h) The Senior Auditors working independently can sanction casual leave and/or station leave to their peons for four days (inclusive of holidays) at a time. In case a peon requires casual leave for more than four days, his application should be forwarded to the Zonal Deputy Directors for orders.

(i) A Panchayat Auditor or a Auditor working independently can avail himself of one day casual leave in anticipation of sanction but if he has to leave the station of duty, prior approval of the Deputy Director (Panchayat Audit)/ Zonal Deputy Director should be obtained. In urgent cases of station leave, he must intimate the fact by wire at his cost. If there is no telegraph office where he is working he should send the telegram from the station which he comes across first leaving the place of duty.

Compensatory Leave

Compensation
Leave.

1.9. Compulsory attendance except for clearing of arrears on Sundays or other public holidays under the Negotiable Instrument Act, entitles a person to compensation leave for the number of days, he attends. The Resident Audit Officers (General and Technical) will put up a memo to the Director for themselves and their Assistants with their monthly reports, stating the holidays in the month that they attended office and orders requiring them to attend. The number of days of compensation leave allowed will be added in the Casual Leave Register against the name of the person concerned under initial of the Resident Audit Officer (General) compensation leave like casual leave will go by the calendar year and no balance will be carried forward from one calendar year to another except that compensation leave earned during the period from October to December which will be placed at the credit of the persons concerned in the next following calendar year if not drawn in the year in which it was earned.

The Resident Joint Directors/Deputy Director/Audit Officers and Zonal Deputy Directors/Deputy Director (Panchayats Audit) will be competent to sanction compensation leave to the staff (except gazetted) working under their control. However intimation to this effect will be given to the Director in each and every case.

Liveries to
Drivers of
Vehicles/uniform
washing
allowance to
Class-IV
employees.

1.10. (a) Liveries are issued to drivers of vehicles as per Haryana Government instructions issued from time to time.

(b) Uniform and washing allowance is paid to all Class-IV employees as per instructions issued by the Government from time to time.

Note :—Umbrella can be supplied to the Peons at the discretion of the Director.

(Government letter No. 868-2 P&S-74/8230 dt. 20-3-1974).

Travelling
Allowance

1.11. (a) The members of the staff are paid travelling allowance for journeys and halts in accordance with the rules contained in Punjab Civil Services Rules, Volume-III, pertaining to payment of travelling Allowance.

(b) The audit staff working in the Resident Audit Schemes of Municipal Councils, Market Committees and fall should submit their bills in duplicate to the Zonal Deputy Director by the 4th of the following month. The bills shall be checked by the Zonal programme Assistant and Deputy Superintendent with the Tour Programme/Auditor Diaries in Form Stereo L.A.D. XII and Casual Leave and Station Leave Register before they are submitted to the Zonal Deputy Director for signatures with Travelling Allowance check Register. The T.A. bills

of the staff working under the Zonal Deputy Director, Deputy Director (Panchayat Accounts), Resident Joint Directors and Resident Deputy Directors will be signed by the concerned Zonal Deputy Director/Deputy Director (Panchayat Accounts) and Resident Joint Director/Deputy Director. While T.A. Bills of Resident Joint Directors/Deputy Directors, Zonal Deputy Director/Deputy Director (Panchayat Accounts) will be signed/countersigned by the Director.

Panchayat Auditors will submit their T.A. Bills to the Deputy Director (Panchayat Audit) by the 4th of the following month. The Bills shall be checked by the assistant and Deputy Superintendent with the tour programme/Auditors diary and casual leave and station leave registers before they are submitted to the Deputy Director (Panchayat Accounts) for signature with travelling allowance check register.

(c) The bills of the staff of the Head Office will be checked in the Head Office, entered in a travelling allowance check register and will be countersigned by the Joint Director (S) T.A. Bills of the Joint Director (Head Office) Deputy Director (Head Office) will be signed/countersigned by the Director and those of the Director by the Financial Commissioner and Secretary to Government Hariana, Finance Department or by such officer as may be authorised by him.

(d) Auditors will not be paid cost of transportation of their cycles while on tour.

(e) If any officer/Senior Auditor/Auditor attends court to give evidence, he should commence his return journey by the first available train after he is free from the court.

(f) An Auditor should not take his Deon while undertaking journeys to give evidence unless he has to carry bulky files in which case previous permission of the Director should be obtained.

(g) Daily Allowance is not admissible for holidays including sundays unless the claimants are actually and not merely constructively in camp on these days.

(h) No daily allowance will be admissible during casual leave.

(i) The Subordinate Accounts Services Examination or the Examination in language test is not considered as obligatory examination for the purpose of T.A. and no travelling allowance is permissible for journeys.

(j) The drawal of daily allowance is limited to 220 days in a year. As a result of this the auditors should return to their respective Head-quarters on day preceding holidays and return to the duty point on the next working day in time. The rates of daily allowance for auditors in case of halt will, however, be reduced to $\frac{3}{4}$ after 30 days and to $\frac{1}{2}$ after 45 days from the commencement of Halt.

Note :-1. The Day of arrival at a place of halt will be taken into account in the calculation of 30/45 days whether the Auditor draws a full daily allowance on that day or not.

Note :-2. Casual Leave or other leave does not operate to break the continuity of a halt nor it is ignored in a calculation of 30/45 days, although no daily allowance is drawn.

Note :-3. T.A. Bills of staff working in Resident Audit Schemes will be entered on a separate portion of the Travelling Allowance check Register. No daily allowance shall be allowed while an Auditor works in a Resident Audit Scheme or in the office of the Zonal Deputy Director/Deputy Director (Panchayat Audit) or in the Head Office of the Directorate.

Note :—4. An Auditor is not entitled to travelling allowance at transfer rates if his stay in the circle to which he is posted temporarily, in the first instance, happens to exceed 42 days.

Note :—5. The presumption that the Auditors are entitled to draw daily allowance on working days, even if they spend their night out of camp is confirmed. This is however subject to the condition that the controlling officer is satisfied that the absence from the camp was with proper permission.

(Memo. No. 153-74-T.A. (I.T.)-57/10827 dt. 11-7-57) from the Deputy Secretary to Government of Punjab, Finance Department to the President, Punjab Local Fund Accounts Department, Subordinate Staff Association and copy to the Examiner, Local Fund Accounts, Punjab).

Note :—5. It has been noticed that the Auditors working in the field usually take transit from one camp to another after office hours and reach the next station of duty in the morning of the following working day although the distance to be covered is very short and hardly requires not more than a few hours for the journey. This shows that they spend the night elsewhere than at the Camp without prior approval from the Headquarters, which is irregular. In future no daily allowance will be allowed for such a day even though the Auditors have worked on that day unless prior permission to spend the night out of camp has been obtained from the Headquarters office.

(Office order No. III (120)-79 dated 20-5-1970).

Note :—7. Of course, S.A.S. Examination is treated as duty but no T.A. for journey and period of halt is allowed. It is a special concession to the candidates to treat the examination days as duty. It will amount to double and un-intended concession if halt at the previous station of duty is treated as terminated. Halt may be treated as continuous but while calculating the limit of 30 days, the days of examination may be excluded.

(Decision of the Examiner (now Director) dated 8-9-76 on the T. A. Bill of Sh. D.N. Ghai, Incharge Audit Party in File No. III (120).

NEW AUDITS

A new account of the class already under the audit of the Local Audit Department shall be included in Audit programme with the sanction of the Director as soon as the existence of the account or constitution of the Fund comes to notice or a request is made by or through the Administrative Department concerned. Sanction of the Secretary to Government, Haryana, Finance Department will be necessary for additions to the programme in respect of all other accounts.

Note :—If the new audit necessitates an increase in the strength of the staff, The Director may take up the matter with the Finance Department.

Taking up of
New Audits.