

CHAPTER—III

OFFICE PROCEDURE

Headquarters
Office.

III.1 The Resident Audit Officers General and Technical Branches, Superintendents (Accounts) and Programme and Report Branches at the Headquarters Office are primarily responsible for the management of their respective branches. The Deputy Superintendents, Assistants doing work allotted to them from time to time will be under their control and supervision.

Note :—1 Deputy Superintendents of office of the Deputy Directors Zones and Deputy Directors (Panchayat Audit) Jind are primarily responsible for the management of Zonal Offices/Panchayat Audit Office, Jind and the Assistants/Clerks doing the routine work will be under their control and supervision.

Note :—2 For the purpose of this Chapter following, unless otherwise specified shall be read as follows :—

Sr. No.	Designation	To be Read As
1	2	3
1.	Zonal Deputy Directors and Deputy Directors (Panchayat Audit) Jind	Deputy Directors
2.	Resident Audit Officers (General and Technical at the Headquarters Office).	Resident Audit Officers
3.	Superintendent Accounts and Superintendent Programme and Report at the Headquarters Office	Superintendents
4.	Deputy Superintendents of Offices of the Zonal Deputy Directors and Deputy Director(Panchayat Audit) Jind	Deputy Superintendents
5.	Offices of the Zonal Deputy Directors and Deputy Director (Panchayat Audit), Jind	Field Officer(s)

Office hours.

III.2 The hours of attendance are as may be fixed by the Government from time to time. It is the duty of the Resident Audit Officers/Superintendents/Deputy Superintendents to prevent accumulation of arrears and they have the power to require earlier or late attendance when the work is in arrears or the interest of the Public service requires. In the case of compulsory attendance on holidays, the Resident Audit Officers/Superintendents/Deputy Superintendents should obtain prior sanction of the Director / or the Senior most Gazetted Officer (if the Director is not at Headquarters)/Deputy Director. Neither the staff in the Headquarter's Office/Field Office should leave office during the day without permission of the Resident Audit Officers/Superintendents/Deputy Superintendents nor the Resident Audit Officers/Superintendents/Deputy Superintendents should do so without the sanction of the Director/or Senior most Gazetted Officer (if the Director is not at the Headquarters)/Deputy Directors.

Attendance
Register.

III.3 Attendance Register in the form as prescribed by Govt. shall be maintained for each branch in the Head Office/Field Offices and shall be kept with the R.A.O./Supdt./Dy. Supdt. The employees shall mark their attendance in the register as soon as they came to office. All staff is expected to be on their seats punctually.

The R.A.O./Supdt./Dy. Supdt. will make a red cross mark in the attendance column in the attendance register against the names of employees coming late/absent and submit the register to their immediate next higher officer at 9:15 A.M. Persons coming late should not mark their presence without the knowledge of R.A.O./Supdt./Dy. Supdt. concerned and shall also record their time of arrival unless the late attendance had been allowed by the R.A.O./Supdt./Dy. Supdt. A roster of attendance on gazetted holidays will be maintained on the last page of attendance register.

III.4 One day Casual leave will be forfeited for three days late attendance. The amount of casual leave forfeited by a Govt. employee on account of late attendance should be adjusted in the casual leave account of the same year and in case no casual leave is due to him, it should be debited to his earned leave account or treated as leave on half pay or extra-ordinary leave (i.e. leave without pay) as the case may be. Further in order to avoid any complications at the close of the year the short leave on account of late attendance should be deducted from the casual leave account on the very day when the leave is granted or late attendance is marked, as the case may be, or on the following day, instead of accounting for the whole leave availed of in this manner at the close of the year.

Note :—The late attendance permitted by the Resident Audit Officers/Superintendents/Deputy Superintendents will be exempted from the operation of the above rule. The Resident Audit Officers/Superintendents/Deputy Superintendents should, however, give such permission only sparingly and for good cause shown. The cases in which previous permission has not been obtained and the late attendance is due to unavoidable circumstances may be dealt with on their merits by the Director/Joint Directors/Deputy Director (Headquarter Office)/Deputy Directors and the person concerned exempted from the penalty attached to the late attendance.

III.5 Staying away from office without leave will be treated as misbehaviour for the purpose of punishment and Appeal Rules except when the cause is sudden illness or unforeseen circumstances of a pressing nature. The circumstances responsible for the absence should be communicated at once or the medical certificate in support of the absence due to illness furnished if so directed by the Director/Joint Director/Deputy Director (Head quarter Office)/Deputy Director.

CASUAL LEAVE REGISTER

III.6 Register of Casual Leave will be maintained and should be consulted by the Resident Audit Officer/Superintendent/Deputy Superintendent before he submits the application for casual leave to the Director/Joint Director/Deputy Director under paragraph 1.8 of this office Manual. The Resident Audit Officers/Superintendents/Deputy Superintendents should attest entries in the casual leave register.

III.7 It is the duty of the Resident Audit Officers/Superintendents/Deputy Superintendents to bring to notice of the Director/Deputy Director any disorderly conduct, irregular habit, or insubordination on the part of the employee in the Branch/Zone and to submit for orders of the Director/Deputy Director.

Non-gazetted staff should not take any files or other official papers out of office without previous sanction of the Director/or the Joint Director/Deputy Directors.

III.8 The lunch break will be observed as notified by the Govt. from time to time. The maximum time allowed for taking lunch should not be exceeded under any circumstances.

III.9 The following instructions should be carefully observed for keeping the office clean and tidy :—

- (i) No papers should be left by any official outside his table or side-rack when he leaves the office at the close of the day.

Penalty for late Attendance.

Absence without leave.

Casual leave Register.

Misconduct of Assistants etc..

Lunch break.

Tidiness of Office rooms.

(ii) No files, registers, or papers should be kept on the floor;

(iii) Waste papers should be placed in receptacles provided for them and not thrown on the floor; and

(iv) Important papers should be locked up.

Cleanliness of rooms.

III.10 Peons doing duty under gazetted officers and those attached to the sections are responsible for the cleanliness of the rooms to which they are attached. Every evening they should lock the doors, close and secure all the windows of the rooms for which they are responsible and leave the keys with the Chowkidar and on opening the room next morning should see that nothing is lost or has been tampered with. They should themselves dust the tables, book cases etc. and see that the Safai Karamchari has done the work properly. Those attached to sections should dust the tables, racks and chairs etc. in the section and they are also expected to remain in the section to which they are attached till the last Clerk leaves the Section. They should see before leaving office that all fans and lights are switched off.

Spitting and smoking in office.

III.11 Spitting and smoking in the office is strictly prohibited.

Holidays.

III.12 The Headquarters office and the office in the field will generally remain closed on all gazetted holidays notified by the Government every year. The Director/Joint Directors/Deputy Director (Headquarter Office)/Deputy Directors/Resident Audit Officers/Deputy Superintendent may, however, require any Class-III or Class-IV employees to dispose of urgent communications like Assembly Questions etc. on gazetted holidays.

Missing Paper.

III.13 When papers are found missing an immediate report should be made to the Resident Audit Officer in writing. The Superintendent of section/Deputy Superintendent is responsible for ensuring that this is done as soon as the loss comes to his notice but this does not detract the responsibility of the persons losing the papers to make an immediate written report.

Production of official documents in the Court.

III.14 Sections 123, 124 and 125 of the Indian Evidence Act, 1872 relating to the procedure in regard to the production of official documents for the purpose of giving evidence shall be observed :—

Note :—1 In connection with the production of original draft audit note on the accounts of certain local funds or other Institutions under the charge of the department it was held by the Auditor General that the original draft can in no sense be authoritative and might even be misleading and that if the court suspects that the same has been wrongly included in approved copy of audit note, it is always open to him to ask the department to investigate. The Auditor General has, therefore, decided with the concurrence of the Government of India that privilege should be claimed for original drafts in all cases. The same course should be adopted for the production of original draft audit notes relating to the local fund for other institutions under the audit control of the Department.

Note :—2. When a subordinate or officer of this Department is summoned by a Court of law to give evidence in regard to facts which have come to his knowledge in the discharge of his public duties, he should, before complying with such requisition report in good time to the Director/Deputy Director as to the former having been so summoned so that instructions, if any, connected with the case may be issued to him in time. If, however, there is no sufficient interval between the date of the receipt of the summons and the date fixed for the evidence or for the production of the records so as to admit of previous orders of the Director being obtained, the Government servant, concerned should obey the Court summons. In either case referred to above, the Government servant concerned

(10) *Discussion of Cases* :— Sometimes the Officers/Superintendents/Deputy Superintendents return the files with the remarks 'Please discuss/speak' etc. though the officer/official concerned is very much present in the office. This tendency results into unnecessary delay in disposal of cases. Thus the Officers Superintendents/Deputy Superintendents should avoid writing 'Please discuss/Speak'. In case some discussion is required the officer/official concerned be called to discuss the case as soon as possible.

INWARD RECEIPT OF LETTERS

III. 16. (a) The dak except that which is addressed to the Director/Deputy Director by name, secret and/or confidential cover received in office by post should be opened by the Resident Audit Officer (General) or by a Peon in his presence/Deputy Superintendent. The dak including local dak should be marked for the person concerned and submitted to the Director/Senior most gazetted officer (if the Director is not at the Headquarters office)/Deputy Director as fresh receipt. The letters addressed to the Director/Deputy Director by name, secret and confidential covers should be passed on to the Director/Deputy Director. After the Director/Senior most gazetted officer (if the Director is not at the Headquarters Office)/Deputy Director has seen the dak, it will be passed on by the Resident Audit Officer (General)/Deputy Superintendent to the Diarist who will diarise the dak and distribute among the Assistants/Clerks concerned.

(b) Letters received should be dealt within the relevant file within three days of their receipt and submitted to the Director or the Joint Director/Deputy Director (Headquarter)/Deputy Director. If, however the Director/Deputy Director is on tour, all important letters should be sent out to him with necessary notes immediately and other letters with drafts etc. on the dates fixed by him. Routine letters should be dealt with the Joint Directors/Deputy Director (Headquarter office) Resident Audit Officers/Deputy Superintendents in accordance with the distribution made by the Director/Deputy Director from time to time.

Note :— The Resident Audit Officers/Deputy Superintendents may, if the Joint Directors/Deputy Director (Headquarters)/Deputy Directors are not at the Headquarters office, sign all letters to various authorities regarding the withdrawal of objections on the authority of the orders passed by the Director/Joint Director/Deputy Director (Headquarter)/Deputy Director in this respect and fair copies of the letters, other than those addressed to the State Government and the Pre-surchage certificates, on the basis of the office copies signed by the Director/Deputy Directors. The fair copies of the letters addressed to the Government may however be signed by the Joint Director/Deputy Director (Headquarter)/Deputy Director. Pre-surchage certificates must be signed by the Director himself.

III. 17. (a) Each Assistant will maintain a note book in which he will note the diary number of the letters and U.O. etc. received by him daily along with a brief subject and manner of disposal thereof. From this note book, he will mark the disposal in the diary on Wednesday before leaving office. A statement showing the number of references outstanding on previous Thursday, received during the week ending preceeding Friday, disposed of till Wednesday and the balance till outstanding should be prepared in the following form and an abstract of the outstanding references should be prepared by the Diarist in the space to be left blank after the entry of the diary for Saturday.

1. Outstanding on previous Thursday _____
2. Received during the week (Monday to Friday)
From Sr. No. _____ to _____
3. Total _____
4. Disposed of _____
5. Details of Balance _____

Sr. No.	Diary No. & Date	Reason for non-disposal
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Dak.

Diary of letters.

(b) The Resident Audit Officers/Superintendents/Deputy Superintendents should check 5 percent of the disposal of letters received and a certificate to this effect should be given in the Weekly reports referred to in the preceding sub-para. In addition, they should check the disposal of 25 percent letters received from the State Government.

(c) An abstract of the Weekly report of outstanding letters should be submitted to the Joint Director (General)/Deputy Director.

Anonymous letters.

III. 18. An anonymous or Pseudonymous letters as well as signed and addressed letters containing definite complaints against some official or a member of a local body, received in the office, should be submitted to the Director/Deputy Director who will use his discretion in dealing with it. Neither the office nor the employees of this Department will ordinarily be allowed to enter into correspondence with private individuals or undertake investigation of the complaint without specific orders of the Director/Deputy Director.

System of Filing.

III. 19. The record of the Head office except in the case of Audit Notes; is kept subject-wise. Audit Notes and the correspondence connected therewith is kept separately for each Institution. Each file is allotted a number, a record of which is kept in a Directory, which is sub-divided into heads detailed in Appendix 'M'. No new file will be opened without specific approval of the Director. Fresh Volume of the file should be opened with the same number with the addition of the number of the volume when the pages of Notes and correspondence side aggregate 400.

Note :— To avoid any confusion/Files in the field should bear the same file number. If any new file is to be opened the number should be obtained from the Head Office.

DUTIES OF THE RESIDENT AUDIT OFFICERS (GENERAL AND TECHNICAL)

Duties of the Resident Audit Officers General and Technical

III. 20. (i) The Resident Audit Officers are responsible for seeing that :—

- (a) there is no unnecessary delay in the work of office;
- (b) the record of office is properly filed and is readily accessible;
- (c) the various Registers (including Registers of serious irregularities, pre-charge certificates, the Register of correction slips to the Office Manual, Compilation of Audit Rulings etc. and returns referred to in Appendix 'M' are properly maintained and submitted to the Director on the dates prescribed in each case and the decision in important cases is noted in the Register of correction slips to the compilation of Audit Rulings;
- (d) all work allotted to the Assistants is promptly and efficiently done;
- (e) all papers for the Director on tour are in order and are sent to him without delay;
- (f) all leave applications, proposals of promotion and claims of increments are in order;
- (g) all cases have been completely referenced and connected papers put up and sent to the Director for proposal or order;
- (h) All officers and Auditors are supplied with all office orders and circulars relating to the working of the department and also all important decisions or rulings are circulated to them for guidance;
- (i) all entries in the Service Books of the staff are made promptly under their attestation.
- (j) all the dak for the Assistants concerned is personally marked by him and such instructions as the occasion may demand are noted therein; and

(k) the U.O. references are marked to the typist for copying as soon as those are received and it is ensured that this is done without delay.

(ii) Besides the above the Resident Audit Officers shall also perform such other duties as laid down in the various paragraphs of this Manual or are as assigned by the Director/Joint Director from time to time.

DUTIES OF THE SUPERINTENDENTS

III. 21. (i) The Superintendent Accounts is responsible for seeing that :—

**Duties of Superintendent,
Accounts.**

(a) there is no unnecessary delay in the work of Accounts Branch;

(b) the record of the Accounts Branch is properly filed and is readily accessible;

(c) the various registers and returns referred to in Appendix 'N' of this Manual are properly maintained and submitted to the Director on the dates prescribed, in each case;

(d) all work allotted to the Assistants is promptly and efficiently done;

(e) all leave applications, proposals and claims of increments are in order;

(f) all cases have been completely referenced and connected papers put up and sent to the Director for disposal or order;

(g) all payments including Salary, Medical Reimbursement bills, G.I.S. are drawn at the earliest and disbursed;

(h) the Cash Book is written and balances daily and submitted to the Deputy Director (Head Office)/D.D.O. for signatures;

(i) Returns in Form B.M. 26 & 29 and other information pertaining to budget is received from the Drawing and Disbursing Officers in the field regularly and in time;

(j) budget estimates and excess and surrender statements are prepared in time and submitted to the Director for approval and onward transmission to the Government;

(k) the accounts and Registers are kept up-to-date by the Care Taker;

(l) the balances of stamps at the Head Office is verified under Para III. 34 of the Office Manual; and

(m) log books of Govt. Vehicles are maintained properly by the Drivers and average consumption of petrol is worked out in the Log Book at the close of each month.

(ii) Besides the above, he shall perform such other duties as laid down in various paragraphs of this Manual or are as assigned by the Director/Joint Director from time to time.

III. 21. (b) (i) The Superintendent (Programme and Report) is responsible for seeing that :—

**Superintendent Programme
and Reports.**

(a) there is no unnecessary delay in the work of the Branch;

(b) the record of the Branch is properly filed and is readily accessible;

(c) all work allotted to the Assistants is promptly and efficiently done;

(d) all cases have been completely referenced, and connected papers put up and sent to him to the Director for disposal or orders;

(e) all work for the Assistants concerned is personally marked by him and such instructions as the occasion may demand are noted there in;

(f) the various registers such as Register of Serious irregularities, pre-surcharge certificates, compilation of Audit Rulings etc. and returns referred to in Appendix N of this manual are maintained properly and submitted to the Director on due dates and the decision in important cases are noted in the Register of correction slips of compilation of Audit Rulings;

(g) the utilization certificate in respect of conditional grants of Local Bodies, Zila Parishads and Panchayat Samities etc. are submitted to the Accountant General on due dates;

(h) the report in respect of Revenue Earning grants received by the Local Bodies under the Revenue Earning Scheme submitted to the Accountant General on due date; and

(i) the accounts of audit fee including recovery are being maintained properly by the field offices, monthly statements/annual statement of audit fee are being compiled and submitted to the Director on due dates.

(ii) Besides the above, he shall perform such other duties as laid down in various paragraphs of this Manual or as assigned by the Director/Joint Director from time to time.

DUTIES OF DEPUTY SUPERINTENDENTS

III. 22. (a) (i) The Deputy Superintendent General works under the control of Resident Audit Officer (General) and is responsible for seeing that :—

(a) there is no unnecessary delay in the work of the office;

(b) the record of the office is properly filed and is readily accessible;

(c) all work allotted to the Assistant(s) is promptly attended and efficiently done;

(d) all cases have been completely referenced and connected papers are put to the Resident Audit Officer(G) for disposal and orders;

(e) the Register of correction slips of office Manual is maintained properly and is submitted to the Director on due dates;

(ii) besides the above, the Deputy Superintendent shall also perform such other duties as may be assigned to him by the Resident Audit Officer (General) and Senior Officers from time to time.

(f) the papers pertaining to issue of utilization certificate in respect of conditional grants of Local Bodies, Zila Parishads and Panchayat Samities etc. for submission to the Accountant General, are prepared and put up in time; and

(g) the papers in respect of Revenue Earning Grants received by Local Bodies under the Revenue Earning Scheme for submission to the Accountant General prepared and put up in time.

III. 22(b). (i) The Deputy Superintendent (Programme and Report) works under the control of Superintendent, Programme and Report and is responsible for seeing that :—

(a) there is no unnecessary delay in the work of the office;

Deputy Superintendent
(General).

Deputy Superintendent
(Programme and
Report).

- (b) the record of the office is properly filed and is readily accessible;
- (c) all work allotted to the Assistant(s) is promptly attended and efficiently done;
- (d) all cases have been completely referenced and connected papers put up and sent to the Superintendent (Programme and Report)/Resident Audit Officer (Technical) for disposal or orders.

III. 22(c). (i) The Deputy Superintendents in the field offices are responsible for seeing that —

Deputy Superintendents in the field offices.

- (a) there is no unnecessary delay in the work of office;
- (b) the record of office is properly filed and is readily accessible;
- (c) the various registers (including Register of Serious Irregularities, pre-charge certificates and returns referred to in Appendix 'N' to this Manual) are properly maintained and submitted to the Deputy Director on the dates prescribed in each case.
- (d) all work allotted to the Assistants/Clerks is promptly and efficiently done;
- (e) Senior Auditors, Panchayat Auditors adhere to the programme of tours approved by the Deputy Director;
- (f) Audit Notes are punctually submitted by the Senior Auditors/Independent Auditors/Panchayat Auditors;
- (g) all papers for the Deputy Director on Tour are in order and are sent to him without delay;
- (h) all leave applications and claims of increments are in orders;
- (i) all cases have been completely referenced and connected papers put up and sent to the Deputy Director for disposal or orders;
- (j) all entries in the service books of the staff are made promptly and submitted to the Deputy Director for attestation;
- (k) all the dak for the Assistants/Clerks is personally marked by him with such instructions as the occasion may demand and noted thereon;
- (l) all applications or telegrammes for permission to leave station from the field staff are put up immediately on their receipt in office to the Deputy Director and that the reply to the same issues the very day;
- (m) the Cash Book of the office is written and balanced daily and submitted to the Deputy Director for signatures;
- (n) the balances of the stamp under Para III. 34. of this Manual are verified;
- (o) all cash received on bills or by money orders of audit fee etc. is brought to account in the Cash Book immediately;
- (p) all payments including salary, contingent bills and T.A. Bills etc. are drawn at the earliest and disbursed; and
- (q) Returns in Form B.M. 26 & 29 and other information pertaining to budget including excess and surrender statements etc. are submitted to the Head Office in time;

(ii) Besides the above, the Deputy Superintendents shall also perform, such other duties as may be laid down in the various paragraphs of this Manual or are as assigned by Deputy Director from time to time.

Note :— Intimation Memos for commencement of audit (in Form Stereo L.A.D. IV) and all routine letters may be filed by the Deputy Superintendents.

DUTIES OF THE CARE-TAKER

Care-taker

III. 23. (i) The Care-taker will be responsible to see that :—

(a) the Register of Property is maintained according to instructions laid down in Para III. 32 of this Manual;

(b) the Register of Stationery is maintained according to instructions laid down in Para III. 33 of this Manual;

(c) the Register of stamps is maintained according to instructions laid down in Para III. 34 of this Manual;

(d) the Annual Indents for stationery, A & T Forms, U.F. Forms etc. are submitted to the Printing and Stationery Department on due dates;

(e) there is proper cleanliness in office and work of sanitation, lighting, water, sewerage, maintenance of office building, furniture and fixtures etc. are properly and immediately attended; and

(f) the demands of stationery received from the Zonal Offices and other field offices/staff from time to time are immediately attended and stationery articles are supplied in time.

(ii) Besides the above, the Care-taker shall also perform such other duties as laid down in various paragraphs of this Manual or are as assigned by the Director/Joint Director/Deputy Director, from time to time.

DUTIES OF RECORD-KEEPER

Duties of Record-Keeper.

III. 24. (i) The Record-keeper is assisted by a Restorer, and a Daftri and performs the following duties :—

(a) starts new files after obtaining orders of the Director through the Resident Audit Officer/Superintendent of the branch concerned;

(b) maintains a Register of files issued from the record-room and their return within ten days of their issue;

(c) checks quarterly the existence of files with the Register of files and cases and submits report showing the result thereof to the Deputy Director; and

(d) supervises the work of the Restorer and answers that the files are properly kept.

(ii) performs such other duties as laid down in various paragraphs of this Manual or are as assigned to him by the Director/Joint Director/Deputy Director from time to time.

Note :—1. No file will go out of record-room without the requisition of the dealing Assistant. The requisition should be noted in the Register of issues and the Record-keeper should see that the file comes back within 10 days of its issue.

Note :—2. Appendix 'O' shows the period after which the records are destroyed.

Note :—3. If circumstances so warrant, the Director may entrust such duties of Record-keeper as he deems fit to some other official.

Note :-4. The Resident Joint Directors/Deputy Directors/Audit Officers/D.D.O.s/Deputy Directors shall submit cases for destruction of record of their schemes/offices to the Head Office.

DUTIES OF CASHIER

III. 25. (i) the cashier should furnish cash security of Rs. 2,000 or a personal security with a fidelity bond for Rs. 5,000 pledged to the Director/Deputy Director. He is responsible to see that :-

(a) all cash received on bills or by Money Orders is brought to account in the Cash Book;

(b) the disbursement is made to the proper person in the presence of Deputy Director, Headquarter's Office (D.D.O.)/Deputy Director; and

(c) the balance as per Cash Book is in the Cash Chest.

(iii) Besides the above, he shall perform such other duties as laid down in the various paragraphs of this Manual or are as assigned to him by the Director/Joint Director/Deputy Director from time to time.

Note :-On the pay day the Cashier will not go alone to the Bank but will be accompanied by a stout Peon/Clerk/Daftri or use staff car in accordance with the orders of the Director/Deputy Director (Headquarters office)/D.D.O./Deputy Director.

DRAWAL AND DISBURSEMENT OF PAY

III. 26. (a) The pay bills of the staff including those of Gazetted Officers are prepared by the Assistant/Clerk checked by the Superintendent (Accounts)/Deputy Superintendents in the field and got signed from the Drawing and Disbursing Officer/Deputy Director before they are presented at the Treasury.

(b) Separate pay bills are prepared for gazetted and non-gazetted staff. Besides this, the bills of permanent and temporary non-gazetted establishment are also prepared separately. The amount due to the staff at the Headquarters including Zonal offices and places where there is no Treasury/Sub-Treasury or branch of the State Bank of India, is drawn in cash, Remittance Transfer Receipts/Demand Drafts at par are obtained and are sent to the Officers/Senior Auditors or Auditors Incharge of the party under Registered cover. The pay and allowances of the staff working at places where there is no Treasury/Sub-Treasury/Branch of State Bank of India is remitted by Bank Draft, if there is a schedule Bank, failing which by money order at Government expense. The employees are required to submit acquittances to the Head Office/field offices immediately on encashment of drafts or receipt of money order. On receipt of the acquittance rolls in the Head Office/field offices, they are examined and checked with the pay bills, the last column of which may be utilised for obtaining acknowledgements of amounts drawn in cash for disbursement. The acquittance rolls after they have been arranged and serially numbered are filed with the pay bills and kept in monthly bundles.

Note :-The above procedure so far as it relates to remittances of the amounts to the field staff also applies mutatis mutandis to travelling allowance and contingent bills.

(c) The Superintendent (Accounts)/Deputy Superintendents are required to submit to the Deputy Director (Head Office)/Deputy Director a certificate by the 8th of the following month to show that the pay, travelling and other allowances, contingencies etc; drawn in the last month have been disbursed to the actual payees as verified from an examination of the acquittance rolls and payee's receipts.

Duties of Cashier.

Drawal and Disbursement of Pay and Allowances.

Investigation and payment of claims to arrears of pay, allowances, increments etc.

III. 27. A claim which has been allowed to remain in abeyance for more than one year (3 years for claims upto Rs. 500) should not be entertained without the sanction of the Finance Department in each case.

Note :—All petty arrear claims more than 3 years old, other than those which affect pension, and all such claims for whose delayed submission an adequate explanation is not forthcoming should be rejected forthwith vide rule 2.25 (g) of the Punjab Financial Rules, Volume-I.

Review of Expenditure.

III. 28. The progress of expenditure is worked out in the Register of Allotments and expenditure against it. The Register serves as office copy of Form B.M. 29 and B.M. 26. Fair copies are prepared by all the Drawing and Disbursing Officers in the field and submitted to the Head Office. The accounts are compiled at the Head Office, fair copies prepared and submitted to the Accountant General (Accounts) for reconciliation and the Secretary to the Government, Haryana on the 5th of the following month to which it relates. If there is any abnormality of expenditure under any head, it should be specially brought to the notice of the Director/Deputy Director to enable him to take timely action either to curtail expenditure or to ask for additional funds.

Note :—Inevitable payments cannot be with held for want of funds. Payments of contingent and Travelling Allowance bills are inevitable payments and bills payable in one year should not be with held for payment in the next year merely because they will go to exceed the budget provision.

CIRCULARS TO AUDITORS

Gazettes etc

III. 29. Copies of all Government orders, circulars, important rulings and correction slips to the reference books should be supplied to all the officers and Auditors from Head Office without delay. The endorsement on circulars etc. should bear separate serial number for each year.

WEEKLY DIARIES OF AUDITORS

Register of Auditors. Weekly Diaries.

III. 30. The Deputy Superintendent will bring to notice of the Deputy Director every week cases of delay in submission of Auditor's diaries (in Form Stereo L.A.D. (XII)). He will make it a special point to see from the diaries that no undue time has been taken by the Auditors, while in transit from one place to another.

SERVICE BOOKS

Service Books.

III. 31. The Deputy Director (Head Quarters office)/the D.D.O./Deputy Director is responsible for ensuring that the necessary entries in the Service Books are made immediately on the occurrence of any event in respect of which an entry is required to be made under the rules and attesting these entries. The Service Books should be kept under lock and key in the custody of the Superintendent (Accounts)/Deputy Superintendent and should not be sent out to the Director/Deputy Director when he is on tour. A monthly report of census of service books should be submitted to the Deputy Director (Headquarter)/Deputy Director.

(b) The Service Books of all the employees including Class-IV employees should be taken up annually in April for verification of service and after satisfying that the service of the Government employees are correctly recorded, a certificate that the services have been verified upto———should be recorded under the signature of the Deputy Director (Headquarter)/Deputy Director. *The necessary particulars as to the nature of temporary and officiating vacancy should also be given in the certificate.*

Note :—When an employee is transferred from one D.D.O. to another D.D.O., the certificate of verification of service should be recorded in the Service Book under the signatures of the D.D.O. before transferring Service Book and the D.D.O. should see that upto-date entries in the Leave Account have been made and the Service Book is complete in all respect.

REGISTER OF PROPERTY

III. 32. A Register of Property will be maintained in the Head Office/field offices in Form U.F. 67. It will show the receipt and disposal of each article of stock (including locks and despatch boxes) and will be put up to the Deputy Director (Head Office)/Deputy Director, once a month.

Register of Property.

Note :—1. Separate pages should be allotted to each class of articles and sufficient pages being reserved for each type of property. Each article should be noted on a separate line and serially numbered. Thus in case there are ten chairs, ten lines should be used to avoid confusion at the time of disposal.

Note :—2. Each article will be painted with the number in the Register e.g. chairs will be numbered 1-c, and so on while tables will be numbered 1-T and so on.

Note :—3. The property will be physically verified by the Deputy Director (Head Office)/Deputy Director once a year and the results of verification reported to the Director. Responsibility for shortages and losses, if any, should be fixed and their value recovered or written off under the orders of the competent authority.

Note :—4. Register of Books and Property to show the books issued to each officer/Auditor will be kept. Confidential Box or Record Box if any, supplied will also be noted in this Register in which separate pages will be allotted to each Auditor.

STATIONERY

III. 33. Stationery will be in the charge of Care Taker or some other official who may be entrusted with the work by the Director/Deputy Director and he will work under the supervision of the Superintendent (Accounts)/Deputy Superintendent. Stock Account will be kept by him. The Register of stationery should show the balances at the beginning of each month, the supply received during the month if any, the daily issues as they are made and the closing balance at the end of the month. All issues should be vouched for by the initials or the receipts of the persons receiving them and the Register should be totalled at the close of each month with a view to carry forward the balance of each article. The balances will be physically verified annually by the Deputy Director (Head Office)/Deputy Director before despatch of the indents to the Controller, Printing and Stationery/demands to the Director.

Stationery.

Note :—1. Deputy Directors and other D.D.Os. should submit their stationery indents/demands once a quarter, atleast a fortnight in advance of the quarter for which stationery is required.

Note :—2. Stock books of forms and books will also be maintained.

REGISTER OF STAMPS

III. 34. A Register of Stamps will be maintained in the Head Office/Field Offices. It shows an account of stamps purchased and used. The balance in hand shall be worked out daily and actual balance checked by the Superintendent (Accounts)/Deputy Superintendent once a month.

Register of Stamps.

Note :—1. Before submitting contingent bills for the purchase of Service Stamps the balance of the Service Stamps already in stock should be verified by the Superintendent (Accounts)/Deputy Superintendent.

Note :—2. The stamp account submitted by the staff working in the field should be checked by the Deputy Superintendents with the previous account with a view to ensure that the opening balance agrees with the closing

balances of the last account : numerations are correct there has been no misuse or waste of stamps; used in the case of registered letters and the postal receipts are attached. It should also be seen that the date of Postal Seal and the date of despatch in the account agree.

CALENDAR OF RETURNS

Calendar of Returns.

III. 35. (a) A Calendar in Book Form showing the various items of work and the returns due with their dates shall be maintained by the Resident Audit Officer (General)/Deputy Superintendent. Returns due from the Department/Field Offices are specified in Appendix (N) to this Manual. He will be personally responsible to see that each item of work is completed by the appointed date. Special care should be taken that nothing is delayed.

(b) The Resident Audit Officers/Superintendents/Deputy Superintendents (Head Office)/Deputy Superintendents are required to overhaul the work of their sections once a month atleast and report the result of their overhauling to Director/Deputy Director on the 25th of each month.

(c) The calendar of Returns should be submitted on 1st working date of each month to the Director/Deputy Director to enable him to verify that the Returns due, were submitted on due dates.

Note :—Returns by the Incharge of Resident Audit Schemes (DDOs) should also be submitted to the Quarters concerned on due dates.

CORRECTION SLIP REGISTER

Correction Slips Register.

III. 36. Register of correction slips to Office Manual should be kept by the Resident Audit Officer (General) himself in which all new orders and correction affecting the office Manual should be entered. Necessary Agenda and corrigenda should be got printed and issued half yearly. Important orders should however be circulated immediately as advance correction slips. Resident Audit Officer (General) is personally responsible that the correction slips are issued regularly.

A similar Register should be kept by the Resident Audit Officer (Technical) for the "Compilation of Audit Rulings relating to accounts audited by the Local Audit Department."

Register of Serious Irregularities.

III. 37. A Register should be kept in the following form for recording serious irregularities. The Resident Audit Officer (Technical) will ensure that all cases of serious financial irregularities reported by the various Administrative Authorities are noted in the Register which should be put up for the Director's perusal on the 7th of each month.

Sr. No.	No. and date of letter	Name of the Institution	By whom Reported/ detected	File No.	Account in which irregularity appeared and nature of irregularities	Details of correspondence with the Local Body/ Fund
1	2	3	4	5	6	7
Amount involved		Final orders of Administrative authorities	Orders of the Director	Remarks, if any		Initials of the Resident Audit Officer (Technical)
8		9	10	11		12

Note :—1. A Register of serious Irregularities should also be maintained by all the Resident Joint Directors/Deputy Director/Audit Officers.

Note :—2. Cases of serious irregularities detected by the Resident Audit Officers/Senior Auditors/Auditors will be routed through the concerned Deputy Director. The Deputy Directors will record the cases in the Register of serious irregularities after proper verification/scrutiny and forward the same to the Head Office.

ACTION BY HEADQUARTER'S OFFICE/FIELD OFFICES ON THE DRAFT AUDIT NOTES

III. 38. On receipt of the draft audit report, it should be entered in the Register of Audit Notes/Reports. The audit reports in respect of Resident Audit Schemes mentioned in Para II.1(C) and Para II.4(iv) of this Manual will be submitted to the Director/Joint Director(s)/Deputy Directors for vetting. Draft Audit reports of Resident Audit Schemes headed by Resident Audit Officers and audit notes of Senior Auditors/Auditors working independently will be submitted to the Deputy Directors for vetting. Draft Audit Notes of Gram Panchayats will be submitted to the Deputy Director (Panchayat Audit) Jind for vetting. When a draft audit note is passed by the Director/Joint Director/Deputy Director, the audit note should be typed and issued within ten days.

Action by
Headquarter's
Office/Field
Offices on the
Draft Audit
Notes.

The despatcher while despatching the audit notes to the authorities concerned should invariably quote against each entry of audit note in the Despatch Register the reference number noted on the forwarding Memo of each such note by the Programme Assistant/Clerk.

The Programme Clerk will prepare monthly report of audit notes from the Despatch Register.

Note :—1. It is one of the most important duties of the Superintendent (Report Branch)/Deputy Superintendent to watch the disposal of the audit reports from the day the draft reports are received from the officers/Auditors until they are finally despatched to see that no delay occurs at any of the stages.

Note :—2. The Audit Notes submitted by the Resident Joint Directors/Deputy Directors/Audit Officers/Senior Auditors/Auditors should not be scrutinised in office but should be submitted direct to the Director/Joint Director/Deputy Directors as the case may be.

Note :—3. In order to issue the Audit and Inspection Notes promptly the following time schedule has been fixed for strict compliance by all concerned. All Audit and Inspection Notes should be issued within a period of 6 weeks of the completion of the audit as now prescribed. Efforts should be made to make up the delay occurring at one or at the other stage. Cases of anticipated delays should be brought to notice of the Director/Joint Director/Deputy Director for orders well in advance.

TIME SCHEDULE FOR THE DISPOSAL OF THE AUDIT/INSPECTION NOTES

- | | |
|---|--------------|
| 1. Submission of draft audit notes by the Senior Auditor/Auditor | upto 10 days |
| 2. Transit and Scrutiny at Headquarters Office | upto 10 days |
| 3. Editing and vetting by the Director/Joint Directors/Deputy Directors | upto 10 days |
| 4. Type and despatch of fair copies of audit notes | upto 10 days |

Advance Audit
Comments.

III. 39. (a) It will be open to the Director to bring at once (i.e. even in advance of the ordinary report) to the notice of the higher authority, irregularities which he may consider so serious as to justify this course and to ask for its orders.

(b) In the case of those local bodies, the annual audits of which reveal in difference towards the results of audit and a persistent growth in the volume of outstanding objections, the Director/Deputy Directors will bring the state of affairs to the notice of the Deputy Commissioner and Commissioner by means of a demi-official letter, and suggest action in terms of para 6 of the Punjab Government Resolution on the report of the working of the Local Audit Department for the year 1953-54, which is reproduced below :—

Government note with regret that the action on Audit and Inspection Notes is not generally adequate and in the case of some of the Local Bodies the inter-leaved copies showing the action taken are not submitted to the Director, Local Audit within a prescribed period of three months. Government desire that the cases of wilful delay should be watched by the Deputy Commissioner concerned and they should take action if it is within their competence and report their cases to Government for suitable disciplinary action.

Note :—In order to ensure that cases of grave-mis-conduct on the part of the employees of the local body concerned and serious misappropriations and embezzlements revealed by the Audit which require immediate action by Government are dealt with promptly, the Director has been requested to draw pointed attention of Government in a separate covering letter to such cases while forwarding Audit and Inspection Notes.

(Memorandum No. : 9023-L. B.—52/174, dated 16th January, 1952, from the Secretary to Government, Punjab, Health and Local Government Departments, to the Examiner, Local Fund Accounts, Punjab.)

ACTION BY ADMINISTRATIVE AUTHORITIES ON AUDIT NOTES

III. 40. (a) The officers to whom copies of Audit Notes/Inspection Notes are forwarded for information or for necessary action are given in Appendix (P) to this Manual.

(b) The Punjab Government have in their letter No. 22828 (Fin. Genl.) dated 8th July, 1931 prescribed the following instructions for observance of Heads of Offices, in regard to conduct of audit and disposal of objections raised as a result of audit :

(1) Heads of offices in which an Auditor is engaged should assist the Auditor in every way in advance of and during the course of audit, by keeping ready and producing promptly all relevant papers and documents and by supplying such further information as may be required, objections raised during the course of audit, through objection statements or requisitions should receive immediate attention and should invariably be returned to the Auditor before the conclusion of the audit, so that audit reports may be issued in time. Unless this is done the value of the audit is impaired and the Auditor is not in a position to estimate the under-lying gravity (or otherwise) of the points which come to his notice. Should there be any objections to which an immediate reply is impossible, an ad-interim answer should be given and the full answer furnished later.

(2) When the fair copies of the audit notes and objection statements (in Form Stereo L.A.D. No. 1X) are received they should be examined promptly and thoroughly and the annotated copies should be returned to the audit office within three months from the receipt of audit note. Comments made by the audit office on the replies to audit notes should also be promptly examined and suitable action taken.

Procedure regarding the submission to and the action taken by the Administrative Authorities on the Audit Notes.

(3) To improve the standard of financial efficiency, Heads of Departments and other Inspecting Officers should look into the disposal of audit notes when they inspect any office, and send to the Director, Local Audit (Examiner, Local Fund Accounts) such extracts from their inspection reports as relate to finance and accounts.

(4) The Administrator of the fund should look into every objection raised in audit with a view to finding out if any fraud or embezzlement has occurred in the fund.

(5) The Head of the office and other officers who are responsible for supervision must realise the full extent of their financial responsibility and that the funds have been properly used with as much care as a man of ordinary prudence would take in respect of his own money, and must take pride in maintaining such a standard in their transactions and in the recording of them in their accounts, as to defy criticism in audit.

(Punjab Government, Finance Department letter No. 28298 (Fin-Genl.) dated the 16th September, 1951).

Note :—1. The above instructions apply to all accounts under the audit of Local Audit Department.

Note :—2. Audit Notes should not be laid on the table of the Legislature. The Audit Report on a local or rest audit is only the first step to the final valuation of the regularity and propriety of the transactions audited or of the financial results; there is still the rejoinder by the departmental officer; the further remarks by audit (which frequently involve the withdrawal of an objection) and the orders of Government.

Note :—3. It was stated in Punjab Government letter No. 6150-L.G. (B)-50 III-6387, dated the 29th September, 1950 that annotated copies must be submitted within the prescribed period and the Government will not hesitate to take disciplinary action against the officials concerned for any default in this respect.

Note :—4. The copies of further comments on the annotated copies of the Panchayat Accounts will be endorsed to the Block Development and Panchayat Officer/Social Education and Panchayat Officer concerned for prompt disposal of all the objections.

(Director of Panchayats, Punjab Memo. : No. AINP (I) (9)-79211, dated the 12th December, 1958 in File No. : I (64) Vol. III).

REMINDERS

III. 41. (a) If reply to audit note is not received within 3 months from the date of its issue, a printed reminder (Form Stereo L.A.D. No. II) should issue. If this does not bring the required reply within a month, a second printed reminder should be sent. If even this fails to produce the desired result, a demi-official letter should be sent by the Director/Deputy Director to the President/Chairman/Executive Officer/Presiding Officer of the Court/The Administrator of the Fund, etc. as the case may. If this also fails, a demi-official letter should be addressed to the Deputy Commissioner or other higher administrative authorities as the case may be bringing to his notice the failure of the part of the Local office to comply with the repeated reminders.

Reminders.

(b) Printed reminders should be issued after a month to ordinary letters. The second reminder should be issued after fortnight and if this does not bring in a reply, the Head of the office concerned should be addressed demi-officially. In important cases even the first reminder may be a demi-official or ordinary letter.

Reminders to Government should be issued in the form of a special letter, U.O. or Demi-officially and should be signed by the Director/Deputy Director.

(c) When a reminder is received in office, it should be submitted to the Director within 48 hours of its receipt with a brief note explaining the course of delay even if the case has in the meantime been submitted to the Director/Deputy Director. Failure to comply with the provisions of this paragraph might involve disciplinary action against the persons responsible for non-compliance.

ANNUAL ADMINISTRATIVE REPORT

Annual Administrative Report on the working of the Local Audit Department.

III. 42. The Annual Administrative Report should ordinarily be based on the material in the Audit and Inspection Notes relating to the audits completed during the financial year to which the Annual Report relates as well as the Inspection Notes issued by the Director/Joint Director/Deputy Directors during the same period.

The annotated copies of all Audit and Inspection Notes, when they are available should invariably be looked into while drafting paragraphs for the Report. The drafting of the Report is undertaken at the Headquarter's office by the Superintendent (Report and Programme). He should complete the Draft Report and should submit it to the Director on or before the 31st July, so that he may be able to approve the draft and submit the report with a draft Resolution to the Finance Secretary by the 15th of September, for approval of the Cabinet.

The report should be prepared in the form of an "Account Critique" incorporating the 'Morals' of a year's audit experiences indicating at the same time the problems which were confronted in audit. Prominence should be given to the types of irregularities most commonly noticed and the underlying cases thereof.

Note :—Copies of Report to be supplied to various authorities are given in Appendix 'Q' of this Manual.