

**COMPTROLLER & AUDITOR GENERAL'S
MANUAL OF STANDING ORDERS
(ADMINISTRATIVE)**

VOLUME II

**FINANCIAL & ADMINISTRATIVE POWERS
OF
THE COMPTROLLER & AUDITOR GENERAL OF INDIA
&
ACCOUNTANTS GENERALS AND OTHER HEADS OF DEPARTMENTS
OF
THE INDIAN AUDIT & ACCOUNTS DEPARTMENT**



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(Issued by authority of the Comptroller and Auditor General of India)

PREFACE

This volume is a compilation of the provisions in the various publications in respect of the financial and administrative powers of the Comptroller & Auditor General of India that continue in force under Articles 313 and 372 of the Constitution. The financial and administrative powers delegated to the subordinate authorities under the Comptroller and Auditor General of India have also been incorporated in this volume.

Since it is only an attempt to consolidate at one place the relevant provisions in the various publications like the Fundamental Rules, Supplementary Rules, Classification, Control and Appeal Rules, Civil Services Regulations, General Provident Fund (Central Services) Rules 1960, Central Government Book of Financial Powers, General Financial Rules etc., relevant portions in the original text may be referred to in case any doubt arises for a correct understanding of the general and special conditions under which the powers are to be exercised.

S. RANGANATHAN

Comptroller & Auditor General of India

NEW DELHI

The 17th March, 1970





INTRODUCTORY

Article 148 (5) of the Constitution envisages the administrative powers of the Comptroller & Auditor General being prescribed by rules to be made by the President after consultation with the Comptroller and Auditor General. These rules have not been framed. The relevant publications of the Central Government contain the financial and administrative powers of the Comptroller and Auditor General, which continue to be in force under Articles 313 and 372 of the Constitution.

In accordance with the needs of the Administration, powers have also been delegated to the subordinate authorities (Accountants General and other Heads of Departments in the Indian Audit & Accounts Department) under the Comptroller & Auditor General.

The administrative and financial powers of the Comptroller & Auditor General and the Accountants General and other Heads of Departments in the Indian Audit & Accounts Department contained in various publications of the Central Government are shown in Sections A to I of this volume. The powers delegated to the Accountant General, Posts & Telegraphs and The Chief Auditors of Railways, in addition to those mentioned in this volume, are included in the Manual of Standing Orders of the Accountant General, Posts & Telegraphs and the Railway Audit Manual respectively.

The general principles enunciated in the General Financial Rules or other rules, as well as the instructions and directions issued by the Government and the Comptroller & Auditor General from time to time for the exercise of these powers, should be observed by the authorities concerned.

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**FINANCIAL AND ADMINISTRATIVE POWERS OF THE COMPTROLLER & AUDITOR GENERAL
OF INDIA, ACCOUNTANTS GENERAL AND OTHER HEADS OF DEPARTMENTS
IN THE INDIAN AUDIT & ACCOUNTS DEPARTMENT**

SECTION A

*Powers Under Central Government Book of Financial Powers and Central Government Compilation of the
General Financial Rules*

Sl. No.	Nature of power	Reference to Rules/ Orders	Extent of Powers of			Conditions and Limitations, if any
			Comptroller & Auditor General	Accountants General and other Heads of Departments		
1	Appropriation	Rule 8 of Schedule III of Central Government Book of Financial powers.	4	5	6	
2	Re-appropriation	Rules 8 & 9 & Schedule III of Central Govern- ment Book of Financial powers.	4	5	6	

Full Powers to appropriate sums out of the funds allotted in each primary unit of appropriation for meeting expenditure falling under that unit.

Only Accountant General Posts & Telegraphs has full powers to re-appropriate funds from any primary unit of appropriation to any other such unit.

Note:—(a) A grant or Appropriation is distributed by Sub-heads under which it shall be accounted for. Each sub-head constitutes a primary unit of Appropriation. The primary unit may include provision for both voted and charged expenditure and in that case the amount of each is shown separately. (b) The primary unit allotted to the Comptroller & Auditor General are

Pay of Officers and B-2. Allowances and Honoraria to any other unit.

SECTION A—contd.

2	3	4	5	6
	<p>3 *Creation of Posts in the Indian Audit & Accounts Department : (A)—Class I & Class II</p>	<p>Full Powers</p>	<p>No Powers</p>	<p>ordinarily allotments under the following heads:—</p> <ol style="list-style-type: none"> 1. Establishment charges 2. Travelling Allowance 3. Other charges 4. Expenditure on Printing & publication. 5. Hospitality and Entertainment expenses. 6. Charges paid to the State Government for police guards. 7. Grants-in-aid, contributions etc. <p>*Note:—The Comptroller & Auditor General has full powers to redistribute sanctioned posts amongst the Offices under his control. The powers of the Comptroller & Auditor General are subject to the following conditions:—</p> <ol style="list-style-type: none"> 1. (a) that the post is created on a scale or rate of pay upto and inclusive of Rs. 2250/- p.m. in the prescribed and revised scale of pay approved by the President for posts of similar character under the Central Government irrespective of whether a post of similar character exists in the Indian Audit and Accounts Department or not, (b) that the funds to meet the cost of post, if temporary

3 *Creation of Posts in the Indian Audit & Accounts Department : (A)—Class I & Class II

Financial Powers read with Govt. of India, Min. of Finance (Deptt. of Exdr.) letter No. 3(1) F.G.I/66 dated 16-6-67. (C.A.G.'s order No. 258. TAI/280-66 dated 1-2-69).

can be found by valid appropriation or re-appropriation from within the provisions placed at his disposal, or if permanent recurring saving is available to meet its cost.

2. Temporary posts carrying pay beyond Rs. 22,500 p.m. can be created for a period of not exceeding two years, provided such posts are created in a scale or rate of pay already existing in the Indian Audit & Accounts Department and that funds to meet its cost could be found by valid appropriation or re-appropriation from within the provision placed at his disposal.

(B) Class III posts other than Divisional Accountants--						
(i) Permanent	..	Same as against (A)	..	Full Powers	..	No Powers
(ii) Temporary	..	Same as against (A)	..	Full Powers	..	Full Powers
(iii) For Casual/Seasonal/intermittent work.		Same as against (A)	..	Full Powers	..	Full Powers

Subject *mutatis mutandis* to the conditions enumerated against (A).
 The powers exercisable by the Accountant General, etc are subject to the conditions laid down in C.A.G.'s letter No. 1207-BRS/00-69 dated 12-5-70.
 The powers exercisable by the Accountants General and other Heads of Departments in the Indian Audit and Accounts Department shall be subject to the following conditions--
 (c) that the post is sanctioned on a rate or sec'

SECTION A—*contd.*

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of pay which has been approved by the President for the post of the same character in the offices concerned,

(ii) that in sanctioning a post all instructions issued by the competent authorities regulating the staff composition and standards of work shall be observed,

(iii) that in respect of seasonal temporary posts, there should be a specific budget provision and for temporary posts required for emergent work funds could be found by valid appropriation or re-appropriation,

(iv) that no sanction involves expenditure in future years,

(v) that the sanction of the Comptroller and Auditor General should in all cases be obtained for the creation of posts required for clearance of arrears, and

(vi) that half-yearly reports showing the sanctions issued in exercise of these powers should be submitted to Comptroller & Auditor General in September and March every year.

NOTE:—The Accountant General, Posts and telegraphs has powers to create non-gazetted posts in offices other than his own for a period not exceeding two years subject to the above conditions.

The powers exercisable by the Accountants General are subject to the following conditions—

(i) that the posts may be sanctioned on the usual time scale of pay and allowances;

(ii) that the additional posts may be sanctioned either in work or for clearance of arrears in cases in which their creation or continuance has been approved by the State Government concerned. Such cases should, however, be reported to the Comptroller and Auditor General for information;

(iii) that the leave reserve may be increased or decreased according to the percentage prescribed for the State; and

(iv) the post of probationary Divisional Accountants are sanctioned with the prior approval of the State Government concerned. Such cases should, however, be reported to the Comptroller and Auditor General for information.

.. Full Powers in respect of new Public Works & non-Public Works Divisions created under proper authority.

.. Full Powers

(C) Divisional Accountants Some as against (A)

SECTION A—contd.

1	2	3	4	5
(D) (i) Class IV posts Permanent and Temporary.	Same as against (A)	Full Powers	No Powers	
(ii) For Casual/Seasonal/govt work.	Same as against (A)	Full Powers	Full Powers	The powers exercisable by Accounts Examiners and other Heads of Departments in Indian Audit and Accounts Department are subject to the conditions enumerated against items 3(B) (iii) above.
Norm—Also see note below item 3(U) (iii).				
4 Abolition of posts	Note 2 below Rule 10 of the Central Government Book of Financial powers read with Government of India Ministry of Finance (Department of Expenditure) letter No. 3(1) EGI/66 dated 16-6-67 C.A.G.'s audit No. 258-TAII/280-60 dated 1-2-1969.	Full Powers in respect of posts which he is competent to create.	Full Powers in respect of posts which he is competent to create.	
5 Continuance of temporary posts—	(i) Class I & Class II	Rule 10 and Schedule II of Central Government Book of Financial powers read with Government of India, Ministry of Finance (Department of Expenditure) letter No. 3 (1) EGI/66 dated 16-6-67 (C.A.G.'s audit No. 258-TAII/280-60 dated 1-2-1969).	Full Powers	No Powers
	(i) Class I & Class II	Rule 10 and Schedule II of Central Government Book of Financial powers read with Government of India, Ministry of Finance (Department of Expenditure) letter No. 3 (1) EGI/66 dated 16-6-67 (C.A.G.'s audit No. 258-TAII/280-60 dated 1-2-1969).	Full Powers	No Powers
				Subject mutatis mutandis to the conditions enumerated against item 3(A) (Creation of Temporary Class I & Class II posts).

(ii) Class III & Class IV .. Same as against (i) above Full Powers

.. Full powers to sanction the continuance of temporary posts initially sanctioned by the Comptroller and Auditor General provided that all the circumstances justifying the original sanction to exist and funds have either been provided in the budget estimates or can be found by valid re-appropriation from within the budget allotment.

6 (i) Sanctioning recurring grants-in-aid to organisations for the provision of amenities to staff recreation clubs of the Indian Audit & Accounts Department. Note 2 below Rule 13 of the Central Government Book of Financial Powers. Full Powers

.. Full Powers .. Subject to the terms and conditions laid down in the Government of India, Ministry of Home Affairs O. M. No. 21/167/59 Welfare dated 10-3-61 and 27-7-61 incorporated in Government of India decision No. 1 below Rule 163 of G. F. Re. 1963 which *inter alia* stipulates that the accounts of expenditure incurred out of grants-in-aid should be regularly subjected to audit and also budget provision therefor should be made.

(ii) Sanctioning non-recurring grants-in-aid to organisation for the benefit of staff of the Indian Audit and Accounts Department. Government of India Ministry of Finance (Department of Expenditure) letter No. 27(1) EGI/59 dated 28-9-59. Full Powers

.. No Powers .. Subject to the condition laid down in Delegation of Financial Power: Rule 1968.

SECTION A—contd.

1 2 3 4 5 6

7 Re-delegation of powers in the matter of items in section II to Section VII of Delegation of Financial Powers Rules 1958 to the Heads of Departments and Heads of Offices.

Full Powers upto the limit vested in himself.

No Powers

-

8 Debarring of gazetted officers to be "Head of Office".

Full Powers

Full Powers

-

9 Write-off of losses:—
i) irrecoverable losses of stores and public money

Para 47 of G.F. Rs. Vol. I & Schedule V of Central Government Book of Financial Powers & Govt. of India, Ministry of Finance letter No. 20(9)-EG1/59 dated 28-9-53.

(a) Due to theft, fraud, negligence etc.

Rs. 10,000@

No Powers

Provided that the loss does not disclose any defect in the procedure and any negligence on the part of any individual calling for disciplinary action.

@Subject to the conditions laid down in the Delegation of Financial Powers Rules 1958 which *inter-alia* envisage that the loss does not disclose a defect in rules or procedure the amendment of which requires the orders of higher authority or Finance Ministry and there has not been any serious negligence on the part of any Government servant which may call for disciplinary action by a higher authority.
*Subject to the instructions contained in Ministry of Finance O. M. No. F. 11(5)-

(e) Otherwise (in case of stores) only).

Rs. 25,000

.. *Rs. 1,000 for furniture in each case.

E. II(A)/59 dated 13.2.59 and 27.2.59 and F. II(28)-E. II(A)/60 dated 21-11-61 incorporated as G. I. Decision No. 1 & 2 below Rule 124 of G.F. Rs. 1963 which inter-alia envisage the preparation of survey report in Form G.F.Rs. 17 & Sales Account in G.F.R. 18.

NOTE—While exercising the power of writing off of losses the term 'In each case' should be interpreted with reference to a given point of time. If on a particular occasion, a number of items of stores are to be written off, the powers of the sanctioning authority should be reckoned with reference to the total value of stores intended to be written off on the occasion and not with reference to the individual articles constituting the lot. Losses arising out of the same incident should not be split up and written off separately on different dates, so as to avoid sanction of the higher authority, instead of being written off at one time, as is necessary. Losses due to one specific cause like fire theft, flood etc., should be written off at one time only. There is, however, no objection to losses arising out of more than one cause being written off at one

*Rs. 50 for petty losses of stationery.

*Rs. 200 for Miscellaneous Stores.

No Powers
No Powers

Rs. 10,000 in each case

Rs. 10,000

(ii) Losses of Revenue and irrecoverable advances. Same as in 9(i).

(iii) Deficiency and Depreciation. Same as in 9(i)

SECTION A—contd.

1	2	3	4	5	6
10	Waiving of recovery from non-gazetted staff of the Indian Audit and Accounts Department on account of over-payments of Pay and Allowances exceeding 2 months' pay of the Govt.	Para 49(1) of G. F. Rs. Vol. I and Govt. of India, Min. of Finance letter No. 20 (9)-EGI/61 dated 17-10-61.	Full Powers	.. No Powers	Subject to the restrictions laid down in para 49(O) of G.F. Rs. Vol. I which <i>inter-alia</i> envisage that the amount disallowed was drawn by the Government servant concerned under a reasonable belief that he was entitled to it and that the enforcement of recovery will in the opinion of competent authority cause undue hardship or it will be physically impossible to effect the recovery. Where the amount involved does not exceed two months' pay of the Government servant concerned, recovery is not ordinarily to be waived.
11	Alteration of date of birth	Para 116 of G.F. Rs. Vol. I and Govt. of India, Min. of Finance letter No. F. 3(4)-EGI/67 dated 6-6-67.	Full Powers	.. Full Powers in respect of non-gazetted staff.	Competent authorities should be particularly careful in according sanction to alterations of date of birth. Usually only the Matriculation or the School Leaving Certificate, is accepted by appointing authorities in the Indian Audit and Accounts Department as

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valid proof of age. Once the date of birth has been correctly entered in the Service Book on the basis of such proof it should not be allowed to be altered by producing a different kind of proof e.g. horoscope, affidavit etc.

Subject to provisions of Rules 85 & 86 of G.F. Rs. 1963 which *inter alia* envisage that claims against Govt. which are time barred under the provisions of section 3 read with First Schedule of Indian Limitation Act, 1908 shall not be paid without the previous consent of the Ministry of Finance. In cases where investigation of arrears claims is sanctioned but the Audit Officer and/or the Accounts Officer is unable to investigate the claim due to limited period of preservation of records or otherwise the Comptroller and Auditor General may sanction *ad hoc* payments vide item 13 below.

Full Powers in respect of persons serving in their respective Offices.

Paras 124 & 125 of G.F. Rs. Vol. 1^c and Note below Rule 83 of G.F. Rs. 1963.

12 Investigation of arrear claims.

..

Full Powers. In respect of the following items (but excluding—

- (a) leave salary
- (b) allowances other than those arising directly out of the fixation or re-fixation of pay
- (c) travelling allowance or

Proviso to Rule 86 of G.F. Rs., 1963.

13 Sanctioning *Ad hoc* payments in respect of arrear claims where investigation has been sanctioned but the Audit Officer or the Accounts Officer is unable to investigate the claims due to limited period of preservation of records or otherwise.

the assistance of appropriate local authority such as the local Public Works Department or the rent control authority should be availed of and a certificate of reasonableness of rent obtained from such authority.

The accommodation hired should not involve any resultant loss to Government after taking into account the savings in House Rent Allowance.

The power is exercised by Accountants General and other Heads of Department without any restriction to individual limits but subject to the instruction issued by Government/Comptroller & Auditor General from time to time.

Upto Rs. 300/- per annum

Upto Rs. 7000/- per annum.

Rs. 100/- per annum subject to a limit of Rs. 20/- at a time.

(i) Freight charges—Full Powers.
(ii) Demurrage/Wharfage charges—Rs. 250/- in each case.

Full Powers.

Full Powers

Upto Rs. 10,000/- (inclusive of powers of Heads of Department) per annum in respect of each of the Offices under his administrative control but full powers in consultation with the Chief Controller of Printing and Stationery.

Full Powers.

Full Powers.

Full Powers.

Para 130 of G. F. Rs. Vol. I read with item 32 of Annexure A to Appendix 8 of G. F. Rs. Vol. II & para 134 of C. P. W. D. Code.

Para 130 of G. F. Rs. Vol. I and item 40 of Annexure A to Appendix 8 of G. F. Rs. Vol. II & Rule 8 of Rules Regulating Purchase of Stationery & Printing stores for the public service & Govt. of India Min. of Finance letter No. 20 (9)-EGI/59 dt. 23-9-59.

Govt. of India Min. of Finance letter No. F. 1(58)-EGI/59 dt. 9-7-59.

Para 130 of G. F. Rs. Vol. I & item 17 of Annexure A of Appendix 8 of G. F. Rs. Vol. II.

Para 130 of G. F. Rs. Vol. I & item 27 of Annexure A to Appendix 8 of G. F. Rs. Vol. II.

16 Hiring residential accommodation.

17 (a) Local purchase of petty stationery and printing stores.

(b) Local purchase of Rubber stamps & office Seal.

18 Incurring expenditure on—
(i) freight & demurrage/wharfage charges.

(ii) maintenance, upkeep & repairs of motor vehicles.

SECTION A—contd.

1	2	3	4	5	6
(iii) petty works & repairs.	Para 130 of G. F. Rs. Vol. I & Govt. of India Min. of Finance letter No. 20(9) EGI/59 dt. 38-9-59.	Full Powers.		(i) execution of petty works & special repairs, to Govt. owned buildings including sanitary, fittings, water supply & electric installation in such buildings & repairs to such installation Rs. 5000/- in each case.	In exercising these powers the provisions of paras 189, 192-195 of G. F. Rs. Vol. I shall be observed.
(iv) Other Stores required for the working of an office establishment.	Para 130 of G. F. Rs. Vol. I & Para II (2) of Annexure B to Appendix 8 of G. F. Rs. Vol. II & Govt. of India Min. of Finance letter No. 20 (1) EGI/62 dt. 3-5-62.	Full Powers.		(ii) Ordinary repairs — to Govt. buildings. Full Powers	Subject to restrictions contained against Item 14 (iii) of the annexure to Sch. V of Delegation of Financial Power Rules 1958.
(v) Winding and regulation of office clocks, maintenance of call bells etc.	Para 130 of G. F. Rs. Vol. I & item 52 of Annexure A to Appendix 8 of G. F. Rs. Vol. II.	Full Powers.		(iii) repairs & alterations to hired & requisitioned buildings—Rs. 5000/- per annum (Non-recurring) Rs. 500/- per annum (Recurring) Full Powers.	
(vi) Liveries clothing and other articles.	Para 130 of G. F. Rs. Vol. I & Item 50 of Annexure A to Appendix 8 of G. F. Rs. Vol. II, f	Full Powers.		Upto Rs. 50 per month.	Subject to the Scales & conditions laid down in the Hand Book of uniforms of Class III & Class IV employees.

(vii) Postal & Telegraph Char- ges.	Para 130 of G. F. Rs. Vol. I & Item 29 of Annexure A to Appendix 8 of G. F. Rs. Vol. II.	Full Powers.	Full Powers.	Subject to Budget Provision.
(viii) Printing & binding through Chief Controller, Printing & Stationery.	Para 130 of G. F. Rs. Vol. I & Annexure A to Appendix 8 of G. F. Rs. Vol. II.	Full Powers.	Full Powers.	
(ix) Local Printing & binding in emergent cases (where the work is not executed through Chief Controller, Printing & Stationery.)	Para 130 of G. F. Rs. Vol. I read with Item 30 of An- nexure A to Appendix 8 of G. F. Rs. Vol. II & Rules for Printing & Bind- ing Govt. of India Min. of Finance letter No. F. I (58)- EGJ/69 dt. 9-7-69 (15-40- TAII/97-66 dt. 23-7-69).	Rs. 2,000 per annum.	Accountants General and other Heads of Depart- ment, Heads of Office per annum	(1) The cost of printing includes the cost of paper and binding material etc. (2) No prior approval of C.C.P. & S. as to rates etc. is necessary. (3) Beyond the limit men- tioned in cols. 4 & 5 local printing can be done only with the approval of Chief Controller, Printing & Stationery.
(x) Purchase of Publications— Official and Non-Official.	Para 130 of G. F. Rs. Vol. I & item 31 of Annexure A to Appendix 8 of G. F. Rs. Vol. II.	Full Powers.	Full Powers.	Priced Government publi- cations are purchased in accordance with the pro- visions of Appendix XIII to "the Rules for Printing & Binding".
(xi) Staff paid from contin- genotes.	Para 130 of G. F. Rs. Vol. I & item 20 of Annexure A to Appendix 8 of G. F. Rs. Vol. II.	Full Powers.	Full Powers.	Subject to the condition that Casual employment should be restricted to work of a truly casual nature and that same rates of wages should be fixed for casual Labour in un-scheduled employment as are fixed for comparable scheduled employments under the Central Government under the Minimum Wages Act or if it is considered that

SECTION A—contd.

1	2	3	4	5	6
<p>the rate should bear some relationship to the local rates they may be fixed with reference to the minimum wages prescribed by the respective State Governments for comparable scheduled employment. All casual labour including those to whom the minimum wages law is not applicable should have the benefits & safeguards provided by rules 23—25 of the Minimum wages (Central) Rules, 1950 relating to weekly holidays, working hours night-shifts and payment for overtime (Govt. of India, Min. of Finance (Deptt. of Expend.) Memo. No. F. 8(2)-Est (Sp.)/60 dt. 24-1-61)</p>	<p>(xii) Supply of water for drinking etc. and dusting offices.</p>	<p>Para 130 of G.F. Rs. Vol. I & item 43 of Annexure A to Appendix 8 to G.F. Rs. Vol. II.</p>	<p>Full Powers.</p>	<p>Full Powers.</p>	<p>Power to hire such articles may be exercised by the Accountants General/ Heads of Department only in cases where C.P.W. D. is unable to supply them vide C.A.G.'s letter No. 2260-NGEI/122-67 dt. 10-10-67.</p>
<p>(xiii) Hire of office furniture electric fans, heaters, coolers, Clocks & Call bells.</p>	<p>Para 130 of G.F. Rs. Vol. I & item 18 of Annexure A to Appendix 8 of G.F. Rs. Vol. II.</p>	<p>Full Powers.</p>	<p>Rs. 2,800 per annum.</p>		

(xiv) Purchase, hiring, maintenance, of and repairs of office machines.	Para 130 of G. F. Rs. Vol. I & Item 49 of Annexure A to Appendix 8 of G.F. Rs. Vol. II & Govt. of India, Min. of Finance letter No. F. 20(5)-EG1/61 dt. 30-1-62.	Full Powers.	Subject to the condition that the Accounting Book keeping and Calculating Machines etc. which involve the release of foreign exchange and the issue of import licences will be obtained through the Comptroller & Auditor General of India.
(xv) Purchase of scale items of furniture.	Para 130 of G.F. Rs. Vol. I & Item 16 of Annexure A to Appendix 8 of G.F. Rs. Vol. II.	Full Powers.	Subject to the availability of funds and scales of furniture prescribed from time to time for various grades of Officers.
(xvi) Purchase of non-scale items of furniture.	Same as in item (xv).	Full Powers. Re. 10,000 per annum.	Subject to the availability of funds and conditions laid down in C.A.G.'s letter No. 1634-NGEI/122-67 dt. 21-7-67 which <i>inter alia</i> envisage that the proposals for purchase of non-scale items of furniture should be scrutinised by Accountants General etc. personally and the purchase only of such items sanctioned as are considered essential and un-avoidable. The purchase of costly articles like steel cup-boards, steel racks etc. should be restricted to the minimum and utmost economy observed in affecting their purchase. Steel cup-boards should be purchased only to keep valuable and confidential or other important documents.

SECTION A—contd.

1 2 3 4 5 6

(vii) Sanctioning Telephone connections for residences of Officers.	Para 130 of G.F.Rs. Vol. I and Item 46 of Annexure A to Appendix 8 of G. F. Rs. Vol. II.	Full Powers.	No Powers.	..
(viii) Sanctioning Telephone connections for Government Offices.	Same as in item (vii)	Full Powers.	Full Powers.	..
(ix) Shifting of Telephones]	Para 130 of G.F.Rs. Vol. I and item 46 of Annexure A to Appendix 8 of G.F.Rs. Vol. II and Government of India, Ministry of Finance letter No. F.1(6)-E II (A)/58, dated 5-7-58.	Full Powers.	Full Powers.	In the case of residential telephones, the power can be exercised by Heads of Departments if— (a) The shifting is occasioned due to— (i) change in the residence of the officer concerned. (ii) change in the incumbency of the post and if the successor happens to occupy a residence other than the one occupied by his predecessor. (b) The connection is shifted to the residence of an officer who is otherwise entitled to a residential telephone connection under orders of appropriate authority.
(x) Legal charges— (a) Fees to Barristers, Pleaders etc.	Para 129/130 of G.F.Rs. Vol. I and Item 23 of Annexure A to Appendix 8 of G.F.Rs. Vol. II.	Full Powers	Full Powers	Subject to the conditions mentioned against S.No. II of Annexure to Schedule V of Delegation of Financial

Power Rules 1968 which *inter-alia* envisages that expenditures shall ordinarily be incurred with the previous consent of the Ministry of Law except when fees are paid at the approved rate scales etc.

(b) Other legal charges ..	C.A.G.'s letter No. 2548-NGEII/271-61, dated 1-1-62.	Full Powers ..	Upto Rs. 2,500 in each case.	..
19 Sanctioning permanent advance for subordinate Offices.	Para 132 of G.F.Rs. Vol. I	Full Powers in respect of one offices under his administrative control.	No Powers.	..
20 Grant of interest-free loans to cantons in the offices of the Indian Audit & Accounts Department.	Government of India Min. No. F-7-1-62 WII dated 28-12-62 and Min. of Finance (Deptt. of Expendr.) letter No. F-19(62)-EGII/63, dated 12-3-65.	Rs. 5,000 in each case ..	No Powers.	..
21 Grant of advances for law suits in which Govt. is a party.	Para 270(ii) of G.F.Rs. Vol. I.	Full Powers ..	Full Powers ..	..
22 Deciding the amount of authorised securities to be furnished by the officials of the Indian Audit & Accounts Department who are entrusted with custody of Cash and Stores.	Paras 274 & 285 of G.F.Rs. Vol. I.	Full Powers ..	No Powers.	..

SECTION A—contd.

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<p>23 Exempting persons officiating in short term vacancies in place of officers entrusted with the duties of handling cash/stores from furnishing security.</p>	<p>Para. 285 of G.F.Rs. Vol. I & Rule 271 of G.F.Rs. 1963.</p>	<p>No Powers</p>	<p>Provided that— (i) he is satisfied that no risk is involved, (ii) such exemption is granted only in the case of permanent or quasi-permanent Government servants, and</p>
<p>24 Grant of Advance of pay to Govt. servants who are required to proceed on deputation Ex-India.</p>	<p>Note below Rule 227 of G.F.Rs. 1963.</p>	<p>No Powers</p>	<p>(iii) that the period of officiating arrangement does not exceed four months.</p>
<p>25 Grant of Advance of pay and T.A. on transfer to foreign service.</p>	<p>Govt. of India, Min. of Finance letter No. 16A (10)-EII(A)/58 dated 6-1-59 and Min. of Finance letter No. (DE) No. I(11)-EGH/69 dated 10-2-61.</p>	<p>Full Powers in respect of Class II Officers and Non-Gazetted Staff.</p>	
<p>26 Grant of Advances in connection with leave travel concession.</p>	<p>Rule 235 of G.F.Rs. 1963</p>	<p>Full Powers</p>	
<p>27 Advances for the purchase of conveyances.</p>	<p>Para. 249-263 of G.F.Rs. Vol. I.</p>	<p>Full Powers</p>	
<p>28 Sanctioning Advances of pay and T.A. on transfer.</p>	<p>Para. 265 of G.F.Rs. Vol. I</p>	<p>Full Powers</p>	

- 29 Sanctioning Advance of T.A. Para 269 of G.F.Rs. Vol. I for journeys on tour. Full Powers ..
- 30 Sanctioning second advance for one more month for journeys on tour in respect of non-gazetted staff of OAD/WAD inspection parties in the Indian Audit and Accounts Department pending receipt of adjustment bills for the first advance relaxation of Para 269 of G.F.Rs. Vol. I. Note 1 below Para 269 of G.F.Rs. Vol. I read with Govt. of India, Min. of Finance letter No. F. 7 (3)-EG(I) dated 11-2-63. Full Powers ..
- 31 Advance of pay of non-gazetted staff on the eve of important festivals. Rule 230 of G.F.Rs. 1963 Full Powers ..
- 32 Advance in lieu of leave salary. Rule 259 of G.F.Rs. 1963.. Full Powers ..
- 33 Interest free advances to Government Servants involved in legal proceedings to meet the expenses of their defence. Rule 207-A of G.F.Rs. 1963 Full Powers ..
- 34 To reduce the amount of monthly instalment of recovery of advance in exceptional cases. Para 273 of G.F.Rs. Vol. I Full Powers ..
- .. Upto the limits and subject to the conditions laid down in the table below Rule 207-A of G.F.Rs. 1963.
- .. Provided that in the case of interest-bearing advances the original period of repayment is not extended.

SECTION A—contd.

1	2	3	4	5	6
35	To permit sale or transfer of motor vehicles purchased out of advances from the Government.	Para 256(V) of G.F.Rs. Vol. I.	Full Powers	Full Powers	Subject to the condition that sale proceeds are applied towards the repayment of outstanding advance together with interest. When the vehicle is sold only in order that another car may be purchased the competent authority may permit the Govt. servant to apply the sale proceeds towards such purchase subject to the following conditions:—
36	Sanctioning Expenditure in connection with the foundation stone laying ceremonies and opening of buildings relating to the Indian Audit and Accounts Department.	Para 201 of G.F.Rs. Vol. I & Schedule IV of Central Government Book of Financial Powers and Govt. of India, Min. of Finance letter No. 2/(9)-ECI/59 dt. 28-8-59.	Full Powers	Upto Rs. 200	<p>(i) The amount outstanding shall not be permitted to exceed the cost of the new car,</p> <p>(ii) the amount outstanding shall continue to be repaid at the rate previously fixed, and</p> <p>(iii) the new car must be insured and mortgaged to government.</p>
					As per Govt. of India, Min. of Finance O.M. No. F.1(6)-ECI(A)/54 dt. 28-8-64. expenditure upto maximum of Rs. 500 in all on such occasions can only be incurred.

- 37 Incurring additional expenditure for booking of consignments at railways risk in relaxation of para 288 of G.F.Ra. Vol. I.
- Para 288 of G.F.Ra. Vol. I read with Govt. of India, Min. of Finance letter No. F.20(c)-EG1/61 dt. 29-8-61.
- Rs. 250 in each case
- No Powers
- In respect of goods carried by rail where separate sets of owners risk and railway risk rates are provided.
- 38 Expenditure on:—
- (a) Entertainments and light refreshments at formal inter-departments/inter-states and other meetings and conferences.
- Para 201 of G.F.Ra. Vol. I & Schedule IV of Central Government Book of Financial Powers and C.A.G's. Circular letter No. 483-NGE1/227-58 dt. 6-3-59.
- Rs. 100 per year in each office.
- The expenditure should be restricted to Rupee one per head and the instruction issued by the Govt. of India from time to time observed vide Govt. of India, Min. of Finance No. F.4(9)-E11 (A)/68, dt. 21-9-68.
- (b) Expenditure on Hospitality and entertainment.
- Government of India Min. of Finance letter No. 1(60)-EG. I/69 dt. 21-6-69 C.A. G's. endt. No. (1479-TALI/600-68 dt. 17-7-1969).
- No Powers
- Subject to provisions laid down in M.O.F. (DE) No. F. 10(19) E (Coord)/68 dt. 17-12-68 & F.I. (60) EGI/69 dt. 21-6-1969.

SECTION B
Powers under Fundamental Rules

Sl. No.	Nature of Power	Reference to Rules/Orders	Extent of powers of					Conditions and limitations if any
			Comptroller & Auditor General	4	5	6	Accountants General & other Heads of Department	
1	2	3	4	5	6			
1	Power to treat enforced halt occurring enroute on four journeys necessitated by break-down of communications due to blockade of roads on account of floods, heavy rains, snowfalls, landslides etc. as duty under F.R. 9(6)(b).	G.I. Decision No. 1 below F.R. 9(6).	Full Powers	No Powers			Subject to the condition that daily allowance for such halt is granted @ 3/4th of the rate applicable to the Govt. servant at the station in which the enforced halt takes place, after excluding the first 24 hours of such halt for which no daily Allowance should be allowed.	
2	Powers to treat the period of training or instruction in India as 'duty' under F.R. 9(6) (b).	Government of India. Min. of Finance/letter No. (DE) No. F. 2(71)-Est-III/60 dated 3-12-60 and No. 7498-E. III(A)/69 dated 28-10-69.	Full Powers in the case of Indian Audit and Accounts Service, Officers and other Class I Officers.	Full Powers in the case of Class II Officers & Class III Government servants.				
3	Power to make officiating appointments in a vacant post.	F.R. 9(19)	Full powers in cases in which he can make substantive appointments to the posts (vide section E).	Full Powers in cases in which he can make substantive appointments to the posts (vide section E.)				
4	Protection of special pay drawn in a post on promotion to another post.	F.R. 9(23) & G.I. Decision No. 2 thereunder.	Full Powers	No Powers			Subject to the conditions mentioned below— Special pay granted for specific additions to duty or for arduous nature of work will be protected on promotion	

by granting a personal pay equal to the difference between pay plus special pay drawn in the lower post and the pay due in the higher post on the basis of the basic pay in the lower post. Special pay granted in the following instances among others, fall within this category:—(a) Cashiers and (b) Machine Operators. The conditions are (i) It must be certified that but for promotion to the other post the Government servant would have continued to draw special pay (ii) The promotion will only be for so long as the Government servant would have drawn the special pay (iii) The personal pay will be absorbed in subsequent increase in pay.

5 Continuation of special pay (originally sanctioned with the concurrence of the Ministry of Finance).

F. R. 9(23) G.I. Decision No. 2 there under.

Full Powers

No Powers

The power is exercised in case where special pays are granted on the basis of well defined yard-sticks or are granted at a specified rate to a category of officials in general, provided it is certified that the consideration for which the special pays were sanctioned continues to exist.

Arrears arising from fixation of pay may be allowed in respect of cases which are not more than three years old on the date of issue of orders of relaxation

SECTION B—contd.

1	2	3	4	5	6
6	<p>Dispensing with the production of medical certificate of fitness before appointment to Non-Gazetted posts in the Indian Audit and Accounts Department in individual cases.</p>	F. R. 10	Full Powers	Full Powers	<p>of pay, but in cases which present very special circumstances the Comptroller and Auditor General will have the power to allow full arrears as provided for in Rule 42-A of G. F. R. 1963.</p>
7	<p>Authorising drawal of pay and allowances for a period not exceeding two months in respect of fresh appointments in Indian Audit and Accounts Department without medical certificate of health.</p>	G.I. Decision Nos. 1, 2 and 3 below F. R. 10.	Full Powers	No. Powers	<p>Note:— Once a Government servant is asked to produce a medical certificate of fitness for entry into Government service whether in a permanent or temporary capacity and has actually been examined and declared unfit, it is not open to the competent authorities to use their discretion to ignore the certificate that has been produced.</p>
8	<p>Suspending lion on a post.</p>	F. R. 14	Full Powers	<p>Full powers in the case of Class II and Non-Gazetted posts on which lien is held.</p>	

SECTION B—contd.

2)

	2	3	4	5	6
14	Power to grant ^{etc.} premature increment & higher initial pay on initial appointment.	F. R. 27 and G. I. Decision thereunder.	Full Powers as the authority empowered to create posts (vide item 3 of section A).	Full Powers as the authority empowered to create posts (vide item 3 of section A).	Subject to the restrictions laid down in Government of India, Min. of Finance letter No. F. 2(46) E. III (A) (60 Pt. II of 1966 dt. 7-2-68 embodied as G. I. Decision No. 6 below F. R. 27.
15	Fixation of pay of Government servants promoted/transferred from one officiating post to another or re-appointed after retrenchment including fixation of pay of temporary Government servants on transfer from higher to a lower post and from a lower to a higher post etc. (including transfer from one post to another post).	G. I. Decision No. 4. below F. R. 27.	Full Powers.	No Powers	Subject to the conditions laid down in G. I. Decision No. 4 below F. R. 27 which envisages that pay will be fixed under F. R. 27 and personal pay, if any, will be allowed under F. R. 9 (23) (b).
16	Fixation of pay of quasi-permanent Government servants appointed to officiate in other posts.	G. I. Decision No. 4 below F. R. 27.	Full Powers	No Powers	Pay is to be regulated under F. R. 22, F. R. 22-A and F. R. 31 as if the pay drawn in the quasi-permanent posts is substantive pay. Sanction for fixation of pay is to be issued under F. R. 27 and personal pay, if any, under F. R. 9 (23) (b). In the case of promotions made on or after 1-4-61 up to class I level the pay will be fixed under Govt. of India, Min.

of Finance letter No. F.
(2) (a) Est-III/61 dated
20-3-61 under F. R.
22-C (G. I. decision
below F. R. 27).

No Powers

Subject to the condition laid down in the Note below G.I. Decision No. 9 under F.R. 30 which *inter alia* envisages that the benefit under this rule shall not be admissible to Govt. servants deputed to regularly constituted ex-cadre posts abroad. The Comptroller & Auditor General may grant benefit of higher pay under the next below rule for any period so long as the pay admissible under the same does not exceed the maximum of the scale of the post actually held by the Government servant concerned. Where it exceeds such maximum the person concerned should be reverted to his parent cadre within six months from the date from which the pay admissible under the next below rule exceeds the maximum (G.I. Decision No. 9 below F.R. 30 and the Note thereunder as amended vide O.S. No. 905).

Full powers in the cases of staff under them upto and including Accounts/Audit officers borne on their respective cadres.

Full Powers

G. I. decision No. 4 below F.R. 27.

17 Allowing arrears of pay as a result of fixation of pay of quasi-permanent Government servants appointed to officiate in other posts.

Full Powers

F.R. 30
G.I.M.-O.F. No. F. 6 (23)
E. III/62, dated 1-7-65
and
F. I. (58)—EGH/70
dated 1-7-70.

18 Issue of declaration under the second proviso to F.R. 30 (i) (next below rule) and protection of officiating pay while an officer is holding a post outside the ordinary line of his service.

SECTION B—contd.

1	2	3	4	5	6
19	Power to reduce the pay of an officiating Government servant.	F.R. 35	Full Powers	Full Powers in case of Class II Officers & Non-Gazetted Staff.	..
20	Power to authorise non-gazetted Government servants in his office or in the offices under his control to undergo a course of training or instruction in any office whether in Audit Department or outside it and power to allow officiating arrangements to be made in place of Government servants authorised to undergo a course of training.	F.R. 36 & G.I. order thereunder.	Full Powers	No Powers.	..
21	Power to fix the pay of a temporary post which will probably be filled by a Government servant.	F.R. 40	Full Powers	Full Powers	Provided they have power to create a temporary post on the proposed pay/pay scale.
22	Power to sanction the undertaking of work for which an honorarium is offered and the grant or acceptance thereof.	F.R. 40(6)	Rs. 1,000 in each case	Rs. 500 in each case	In case of recurring honorarium the limit apply to the total of the recurring payments made to an individual in a financial year.
23	Power to appoint a Government servant to hold temporarily or to officiate in more than one post and to fix the pay of subsidiary posts & the amount of compensatory allowance to be drawn.	F.R. 49	Full Powers in cases where he can appoint the Government servants permanently to each of the posts concerned (vide section E).	Full Powers in cases where he can appoint the Government servants permanently to each of the posts concerned (vide section E).	In exercising power of permitting the Government servants of and below the rank of Superintendent and Divisional Accountant to undertake the audit of Accounts or other similar private work, the Accountants General etc. should

see (1) that the remuneration granted for such work should not be excessive in relation to the pay of the Government servant.

(2) The previous sanction of the Comptroller & Auditor General has been obtained before any such Government servant allowed to undertake for remuneration the work of maintaining or supervising the accounts of an institution, and

(3) That such work should not be undertaken by the Government servant concerned other-wise than under the rules framed by the Central Government under Rule 47 of the Fundamental Rules.

Full Powers in the cases in which he has power to make substantive appointment to the post or service (vide Section E).

Full powers in cases in which he has the power to make substantive appointments to the post or service (vide Section E).

Full Powers in cases in which he has power to make substantive appointments to the post or service, (vide Section E).

Full powers in cases in which he has the power to make substantive appointments to the post or service (vide Section E).

F.R. 56(d)

24 Power to grant extension of services in the public interest to a Government servant to whom clause (7) of F.R. 56 applies but other than a workman referred to in clause (6) or a ministerial Government servant referred to in clause (c) after the age of 65 years.

F.R. 5 B (j)

25 Power to retire a Government servant (other than Class IV) from service in the public interest—
(i) on attaining the age of 60 years in the case of Class I & II Officers who entered Government service before attaining the age of 35.

SECTION B—contd.

1	2	3	4	5	6
(ii) on attaining the age of 55 years in other cases after giving a notice of not less than three months in writing or three months' pay and allowances in lieu of such notice.	26 Power to allow a Government servant (other than Class IV) to retire voluntarily after attaining— (a) the age of 50 years in case of Class I & II officer who entered Govt. service before attaining the age of 35 years.	F.R. 56(t)	Full Powers in cases where he has the power to make substantive appointments to the post or service. (vide Section E).	Full Powers in cases where he has the power to make substantive appointments to the post or service. (vide Section E).	
(iii) the age of 55 years in other cases, after giving notice of not less than 3 months in writing.	27 Power to allow employment including the setting up of a private professional practice as Accountant Consultant, or Legal or Medical practitioners to Government servants during leave.	F.R. 60	Full Powers in cases where he is competent to appoint the Govt. servant concerned. (vide Section E).	Full Powers in cases where he is competent to appoint the Govt. servant concerned. (vide Section E).	Subject to the condition that the employment lies in India only.
28 Power to fix the pay of retired person on re-employment in the Indian Audit and Accounts Department.	29 Power to grant leave including extraordinary leave other than special disability leave to non-gazetted Govt. servants.	G. I. Decision No. 7 under F.R. 69.	Full Powers	Full Powers in respect of pensioners re-employed in non-gazetted posts.	The exercise of powers by Accountants General etc. is subject to the condition laid down in para 2 of C.A. G.'s letter No. 1502-NGEII 207/60 dated 27-5-60.
		F.R. 66 & S.R. 206	Full Powers	Full Powers	

30 Power to grant leave other than special disability leave to Gazetted Officers on foreign service in India.

F. R. 66 & S. R. 208 read with S. No. 67 of Appdx. 13 of F. Rs. & S. Rs. Vol. II.

Full Powers in respect of Class II Officers.

NOTE—Foreign employers can also grant leave on average pay or earned leave not exceeding 4 months/120 days.

31 Power to sanction leave including extra-ordinary leave (other than special disability leave and study leave) to Gazetted Officers not on foreign service.

F. R. 66 & S. R. 208 C. A. G.'s letter No. 5-CHE/200-68 dated 1-1-69.

Power to grant leave of all kinds other than special disability leave, study leave, leave not due and leave preparatory to Retirement to I.A. & A.S. Officers serving on their own offices under their control to the extent indicated below subject to local arrangements :—

- (a) Officer in the Junior Administrative grade. Up to one month/30 days.
- (b) Officers in the Time Scale holding supervisory charges e.g. Deputy Accountant General/Deputy Director/Deputy Chief Auditor etc. Up to two months/60 days.
- (c) Time Scale Officers other than (b) above, Accountants General and other Heads of Department may also grant leave of all kinds except special disability leave, study leave and leave not due up to 6 months/180 days to the temporary Asstt. Accountants General/Asstt. Directors/Asstt. Chief Auditors serving under them and in the offices under their control subject to local arrangements.

Up to four months/120 days.

NOTE—Director of Audit, Indian Accounts, Washington also enjoys the above powers.

SECTION B—contd.

Note—The authorities competent to issue certificates under F.R. 26 (b) (ii) in respect of officiating Junior Administrative Grade Officers and Temporary Asstts. Accountants General/Asstts. Directors are Accountants General & other Heads of departments where no officiating arrangements are made in the leave vacancy (CAG's No. 3824-GEI/200-68 dated 27-6-70).

Full Powers in case of Class II Officers.

32 Power to require a medical certificate of fitness before re-turn from leave.
 33 Power to permit Officers to return to duty before expiry of leave.

Full Powers
 Full Powers

Full Powers in case of Officers to whom the leave was granted by him.
 Full Powers in case of Officers to whom the leave was granted by him.

34 Power to extend leave

Full Powers

Full Powers in case of Officer to whom the leave was granted by him.
 Full Powers in case of Officer to whom the leave was granted by him.

35 Power to grant special disability leave.
 36 Power to grant study leave

Full Powers
 Full Powers

No Powers.
 No Powers.

Note—A Government servant on leave preparatory to retirement is precluded from withdrawing his request for permission to retire and from returning to duty save with the consent of the authority empowered to appoint him. Subject to the condition that the Government servant on leave will in his return be under his administrative control.

F.R. 83 & 83-A
 F.R. 84 & Rule 5(f) of study leave Rules embodied as Appx. 9 of F.Rs. & S. Rs. Vol. II.

- 37 Power to refuse leave preparatory to retirement. F.R. 86 read with G.I. Division No. 5 below this Rule and Rule 7 of Revised Leave Rules 1933. Full Powers in respect of persons whom he is competent to grant leave, (vide items 29, 31 above). For Accounts Audit Officers—Full Powers. Subject to observance of proper procedure for initial selection for deputation as prescribed and Co-ordinated by C.A.G.
- 38 Power to sanction transfer to foreign service in India and to fix pay in foreign service. F.R. 110(c) & F.R. 114 Full Powers For other Non-Gazetted Staff—Full Powers. Subject to the Administrative instructions issued by the C.A.G.
- 39 Power to decide the date of reversion of a Govt. servant returning after leave from foreign service. F.R. 125 Full Powers Full Powers in the case of non-gazetted staff to whom they can transfer to foreign service (vide item 38 above). No Powers.
- 40 Power to allow previous service under a local fund to count as duty in Government service. F.R. 130 read with Govt. of India, Min. of Finance letter No. F. (4) EGI/67 dated 6-6-67. Full Powers
- 41 Appointment of a person over the prescribed age limits. Appendix 3 of F. Rs. & S. Rs. Vol. II. Full Powers
- (a) Up to 1 year—In respect of those who were within the age limit at the time of empanelling.
- (b) Up to 4 years—In case of departmental graduate, Lower Division Clerks who compete for direct recruitment of Upper Division Clerks.
- (c) Up to 7 years—In case of Class IV Govt. Servants who are considered for appointment as Lower Division Clerks.
- NOTE—The extent specified under (b) and (c) of column 5 is limited to actual service of the individual concerned, in the cadre.

SECTION B—concl'd.

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42	Recruitment of a person to the Clerical post without reference to Union Public Service Commission below the minimum age of recruitment.	Up to one year.	
43	Power to permit handing over of charge away from headquarters.	Full Powers	Section I of Appendix 3 of F. Rs. & S. Rs. Vol. II & C.A.G.'s letter No. 2247-NGEII/67-68 dated 8-12-45.
44	Power to permit handing over of charge away from headquarters.	Full Powers in respect of Class II Officers and Non-Gazetted Staff.	Note—The Power to permit handing over of charge also covers the power to permit taking over of charge away from headquarters.
45	Power to authorise a Government servant to proceed on duty to any part of India.	No Powers	
46	Appointment of a substitute in place of absentee on quarantine leave.	Full Powers	Provided that the absence does not exceed 30 days and the pay of absentee is not more than Rs. 100 a month.
47	Power to accept resignation of a Government servant from service.	Full Powers	Full Powers in respect of person appointed under his authority (Vide Section E)
48	Power to permit the withdrawal of resignation of a Government servant from service before it becomes effective.	Full Powers	Full Powers in respect of persons appointed under his authority (Vide Section E).
49	Power to accept resignation of a Government servant from service.	Full Powers except in the case of Indian Audit and Accounts Service Officers.	Full Powers in respect of person appointed under his authority (Vide Section E)
50	Power to permit the withdrawal of resignation of a Government servant from service before it becomes effective.	Full Powers except in the case of the Indian Audit and Accounts Service Officers.	Full Powers in respect of persons appointed under his authority (Vide Section E).

SECTION C

Powers under Supplementary Rules

Sl. No.	Nature of Power	Reference to Rules/Orders	Extent of Powers of			Conditions and limitations if any
			Comptroller & Auditor General	Accountant General & other Heads of Department		
1	2	3	4	5	6	
1	Power to sanction the under-taking of work for which a fee is offered and the acceptance of fees.	S.R. 11	Full Powers	Full Powers up to a maximum of Rs. 1,200 in each case.	In the case of recurring fees, this limit applies to the total of the recurring payments made to an individual in a financial year.	
2	Power to sanction conveyance allowance (including a motor car/motor cycle/ consolidated conveyance allowance).	S.R. 25 and C.A.G.'s letter No. 249-NGE/561 TA-1/66 dated 10-2-57.	Full Powers	Full Powers	Subject to the conditions that half yearly Statements of the sanctions issued during the period from 1st January to 30th June and from 1st July to 31st December, are sent to the Office of the Comptroller & Auditor General by the 15th of the following months by Accountants General etc. NIL reports need not be sent).	
3	Power to decide shortest of two or more routes.	S.R. 30(f)	Full Powers	Full Powers (except in respect of themselves) for journeys within their jurisdiction.		
4	Power to allow mileage allowance to be calculated by route other than the shortest or cheapest.	S.R. 31	Full Powers	Full Powers (except in respect of themselves) for journeys within their jurisdiction.	Provided that the selection of such routes is in the interests of Government.	

SECTION C—*contd.*

1	2	3	4	5	6
5	S.R. 40	Power to declare that a Government servant whose pay does not exceed Rs. 30 is entitled for journeys by steamer to lowest class accommodation only.	Full Powers	Full Powers.	
6	S.R. 42	Power to decide in cases of doubt or hardship the class of steamer accommodation to which a Government servant is entitled.	Full Powers	Full Powers.	
7	S.R. 48-B (ii)	Power to sanction travel by air in machines of public air transport companies regularly plying for hire.	Full Powers	Full Powers	<p>1. Powers are exercisable only in cases of absolute urgency, and</p> <p>2. Subject to the condition that the Accountants General etc. will send a quarterly return of such sanctions to the Comptroller & Auditor General vide C.A.G.'s letter No. 1144-NGEI/34-59 dated 28-5-59.</p>
8	S.R. 59	Power to prescribe a Government servant's headquarters.	Full Powers	Full Powers except in the case of Indian Audit & Accounts Service Officers.	
9	S.R. 60	Power to define the limits of a Government servant's sphere of duty.	Full Powers	Full Powers except in respect of themselves.	
10	S.R. 62	Power to decide in cases of doubt whether a particular absence is absence on duty.	Full Powers	Full Powers except in respect of themselves.	

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|--|---|--|
| <p>11 Power to restrict the frequency and duration of journeys.</p> | <p>Full Powers</p> | <p>Full Powers</p> |
| <p>12 Power to allow exchange of double permanent travelling allowance for mileage.</p> | <p>Full Powers in the case of Non-Gazetted Staff.</p> | <p>No Powers</p> |
| <p>13 Power to sanction daily allowance to the members of Inspection Staff on Sundays and Holidays when they have to stay, while on tour at a place other than the place of duty in relaxation of S.R. 72.</p> | <p>Full Powers</p> | <p>Full Powers</p> |
| <p>14 Power to grant exemptions from the rule limiting a halt on tour to ten days.</p> | <p>Full Powers</p> | <p>Full Powers in respect of Class II Officers and Non-gazetted Staff.</p> |
| <p>15 Power to allow exchange of daily allowance with mileage allowance for the whole period of an absence from headquarters.</p> | <p>Full Powers</p> | <p>Full Powers</p> |
- Subject to the condition that it is certified that Government servant concerned had to stay at a place other than the place of duty due to non-availability of boarding and lodging facilities at the latter place and not to suit his private convenience [Ministry of Finance letter No. F. 3(2)-EGJ/66, dated 22-8-66 File No. 96-NGEJ/66].
- The Heads of Posts and Telegraphs Audit Offices can exercise this power up to a limit of 30 days in respect of the members of audit inspection parties including Accounts Officers and Accountants provided the rate of daily allowance is regulated as under—
 Full rate for the first 10 days and 3/4th of the full rate for the next 20 days.
- NOTE—This power can be exercised by all controlling Officers. In respect of Travelling Allowance bill of a Controlling Officer himself, it should be certified that the daily allowance is not sufficient to cover his daily expenses.

SECTION I—contd.

1	2	3	4	6
16	Power to impose restrictions on the exchange of daily allowance for mileage allowance on particular days by Government servants.	S.Rs. 76 and 77	Full Powers	Full Powers except in respect of themselves.
17	Power to allow actual cost of maintaining a camp during a sudden journey away from the camp.	S.R. 79	Full Powers	Full Powers except in respect of themselves.
18	Power to fix the scale of camp equipment and to allow its transportation etc.	S.Rs. 80, 81 (a) (b) & (c).	Full Powers	Full Powers except in respect of themselves.
19	Power to permit a Government servant to recover the actual cost of hiring a conveyance where no travelling allowance is admissible.	S. R. 89 and Note 2 thereunder.	Full Powers	Subject to the conditions and restrictions laid down against item No. 3 in Annexure to Schedule V of Delegation of Financial Powers Rules 1958.
20	Power to permit the recovery of actual cost of maintaining a camp equipment during a halt at or near headquarters.	S. R. 91	Full Powers	Full Powers
21	Power to grant a free passage by sea to a person appointed to a post which he cannot join except by sea.	S. R. 108	Full Powers in case of persons appointed by him (vide Section E).	Full Powers in case of persons appointed by them (vide Section E).
22	Power to extend the time limits of six months and one month within which the members of family of a	S. R. 116 (b) (iii)	Full Powers	Full Powers

Government servant may be treated as accompanying him in identical cases attendant with special circumstances.

- | | | | | |
|----|---|------------------------------|-------------|---|
| 23 | Power to prescribe the scale of tents to be carried at Government expenses on transfer. | S. R. 116 (c) | Full Powers | Full Powers |
| 24 | Power to sanction halts at hill stations in excess of ten days. | Proviso (a) to S. R. 128 | Full Powers | Powers upto 30 days |
| 25 | Power to intimate that a Government servant who stays at a hill station in excess of ten days is required to stay on duty or permitted to stay during holidays. | Proviso (b) to S. R. 128 | Full Powers | Full Powers |
| 26 | Power to disallow travelling allowance for a journey to attend an obligatory examination, if the competent authority considers that the candidate has culpably neglected the duty of preparing for it. | Proviso 2(f) to S. R. 130 .. | Full Powers | Full Powers |
| 27 | Power to permit drawal of travelling allowance for a journey to attend an examination other than those mentioned in S. R. 130 and 131. | S. R. 132 | Full Powers | Full Powers in the case of departmental examination only. |
| 28 | Power to sanction travelling allowance for a journey on tour to a Government servant who is required while on leave in India to perform any public duty at a place other than the one where he is spending his leave. | S. R. 135 | Full Powers | Provided Travelling Allowance may not be granted for a journey while proceeding on leave or while returning from leave.
Full Powers in the case of Non-Gazetted Staff. |

SECTION C—*contd.*

1	2	3	4	5	6
29	Power to sanction travelling allowance as on tour to a Government servant who proceeds on earned leave from a tour station and resume duty at another tour station or who proceeds on earned leave from head quarters and resumes duty at a tour station after the expiry of earned leave.	S. R. 135	Full Powers	Full Powers	Provided that travelling allowance is granted from the place where earned leave is spent to the place of tour limited to that admissible between head-quarters/tour station and the other tour station.
30	Power to allow the actual cost of a journey to appear before a medical board preliminary to voluntary retirement on invalid pensions.	S. R. 150 (b)	Full Powers	Full Powers in the case of Class II Officer and non-gazetted staff.	
31	Power to decide the rates of travelling allowance admissible to a Government servant or a Student not already in Government service, deputed to undergo a course of training.	S. R. 154	(1) In the case of Gazetted Government servants.— (a) Full powers if the period of training does not exceed one month. (b) In other cases, full powers provided daily allowance is not granted at more than the following scales— (i) Full rate for 1st ten days. (ii) 3/4th of full rate for next 20 days. (iii) 1/2 of the full rate for the next 60 days.	Full powers in the case of Non-gazetted staff.	

(2) In the case of non-gazetted servants—

Full power to grant daily allowance in case of those whose pay or allowances have not been increased to meet the expenses of training.

32	Power to fix amount of hire or charges when a Government servant is provided with means of locomotion at the expense of State etc. but pays all the cost of its use or propulsion.	S. R. 183	Full Powers	Full Powers except in respect of themselves.
33	Power to grant travelling allowance or actual travelling hotel and carriage expenses instead of travelling allowance to persons not in Government service attending commissions of enquires etc. or performing public duties in an honorary capacity and to declare the grade to which such person shall be considered to belong for purposes of grant of travelling allowances.	S. R. 190 (a) & (b)	Full Powers	Full Powers
34	Power to declare a controlling officer.	S. R. 191	Full Powers	Full Powers
35	Power to make rules for the guidance of controlling Officers.	S. R. 195 (c)	Full Powers	Full Powers

Provided that Accountants General may not declare a Government Servant to be his own controlling officer.

SECTION C--contd.

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36 Powers to waive proviso (a) S. R. 210 to S. R. 209 which precludes the prefixing of holidays to leave when the transfer or assumption of charge by the Government servant proceeding on or returning from leave involves the heading over or taking over of securities or of moneys on behalf of a permanent advance.

Full Powers

Full Powers

37 Power to authorise departures from S. R. 211 which prescribes the point of time from which the leave and consequent re-arrangement of pay and allowances take effect, when holidays are prefixed or affixed to leave.

Full Powers

Full Powers

38 Power to accept a certificate signed by any registered medical practitioner as evidence of the fitness of a gazetted Government servant on return to duty from leave on medical certificates.

Full Power. (As the authority under which the Government servant is employed on return from leave)

Full powers. (As the authority under which the Government servant is employed on return from leave).

39 Power to grant leave to a Govt. Servant in respect of whom a Medical Committee has reported that there is no reasonable prospect that he will ever be fit to return to duty.

Full Powers

Full Powers in cases where the pay of the Govt. Servant exclusive of overseas pay does not exceed Rs. 500.

40	Power to grant maternity leave and hospital leave.	S.R. 267 & 269	Full Powers	Non-gazetted Staff—Full powers. Gazetted Officers.—To the extent as shown against item 29 & 31 of Section E.
41	Power to permit the calculation of joining time by route other than that which travellers ordinarily use.	S.R. 296	Full Powers	Full Powers
42	Power to extend the joining time admissible under the rules beyond the maximum of 30 days.	S.R. 301	Full Powers	No Powers
43	Power to extend the joining time on certain conditions with in the maximum of 30 days.	S.R. 302	Full Powers	(i) Accountant General Posts & Telegraphs—Full Powers. (ii) All other Accountants General—Full Powers in the case of non-gazetted staff.
44	Power to direct that an officer on leave shall be considered to be in occupation of a residence.	S.R. 312(4)	Full Powers	Full Powers
45	Power to allot residence of which the allotment has been suspended.	S.R. 313(4)	Full Powers	Full Powers
46	Power to approve sub-tenants	S.R. 314(a)	Full Powers	Full Powers
47	Power to permit an officer to store furniture etc. in a residence during temporary absence.	S.R. 316	Full Powers	Full Powers
48	Power to estimate probable cost of maintenance and repairs of Govt. residences and power to fix percentage to be adopted for calculation of cost and maintenance and repairs of Government residences.	S.Rs. 322 (1) (a) and (b), 331 (1) (a) and (b).	Full Powers	Full Powers

NOTE.—Powers relating to items 44 to 54 are exercised in respect of those residence only which are under the administrative control of Indian Audit and Accounts Department.

SECTION C—concl'd.

1	2	3	4	5	6
49	Power to review amount or percentages referred to in S.R.s. 322 or 331 for calculation of standard rent.	S.R.s. 322(3) and 331 (3)	Full Powers	Full Powers	
50	Power to determine rent for certain services and the estimated capital cost.	S.R.s. 325(1) and 334	Full Power	Full Powers	
51	Power to determine charges for electric energy and water and meter.	S.R.s. 325(2) and 334(2)	Full powers	Full Powers	
52	Power to fix charges for electric energy and water meters where no meters are provided.	S.R. 325(2)(b), 334(2)(c)	Full Powers	Full Powers	
53	Power to estimate capital cost mentioned in clauses (a)(i) and (c)(i) of S.R.s. 325(2) and 334(2).	S.R.S. 325(2)(d) and 334(2)(d)	Full Powers	Full Powers	
54	Power to group a number of residences for purposes of assessment of charges for electric energy and water meters.	Proviso to S.R.s. 325(2) and 334(2).	Full Powers	Full Powers	

SECTION D
Powers under Civil Service Regulations & Civil Pension (Commutation) Rules

Sl. No.	Nature of Power	Reference to Rules/Orders	Extent of powers of			General conditions and limitations if any
			Comptroller & Auditor General	Accountants General & other Heads of Department		
1	2	3	4	5	6	
1	To decide in the case of Non-Gazetted Officers who are selected to undergo a course of training whether the time spent in training shall count as service.	Article 411 of C.S.Rs. & G.I. Decision thereunder.	Full Powers	No Powers		
2	Allowing the period of suspension to count for pension if the Govt. servant is not fully exonerated.	Article 416 of C.S.Rs.	Full Powers	Full Powers in the case of Non-Gazetted Staff.		
3	Retrospective Commutation of absence without leave into leave with allowance.	Article 421 of C.S.Rs.	Full Powers	Full Powers in the case of Dy. Assistant Accountants General, Class II Officers & Non-Gazetted Staff.		
4	To condone interruptions and deficiencies in service.	Article 422 of C.S.Rs. & G.I. Decision No. 1AA thereunder.	Full Powers	No Powers	Exercising of the powers is subject to the following conditions:— (i) The interruptions should have been caused by reasons beyond the control of Government servant.	

SECTION D—cont'd.

1 3 4 5 6

(ii) Service preceding the interruptions should not be less than 5 years duration and in cases where there are two or more interruptions, the total service, pensionary benefit in respect of which will be lost, if the interruptions are not condoned, should not be less than 5 years.

(iii) The interruptions should not be more than one year's duration. In cases where there are two or more interruptions the total of the periods of all the interruptions that are condoned should not exceed one year.

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5 Allowing the counting of extra ordinary leave towards pension. Government of India, Ministry of Finance (Deptt. of Expenditure) letter No. F. 6 (2)-EV-168 dated 10-4-68.

Full Powers Full Powers in case of Class II Officers & Non-Gazetted Staff as appointing authorities (vide Section E.)

(i) On medical certificate

(ii) due to inability of person concerned to join or rejoin duty on account of civil commotion or a natural calamity provided further that no other type of leave is at the credit of the Government servant,

or

(iii) for prosecuting higher scientific and technical studies.

6	Counting of service rendered after the date of medical certificate of incapacity for further service.	Article 455 of C.S.Rs.	Full Powers as pension sanctioning Authority.	Full Powers as pension sanctioning (vide Item 10) authorities.	
7	Reducing the amount of pension for unsatisfactory service.	Article 470 (b) of C.S.Rs.	Full Powers as pension sanctioning Authority.	Full Powers in respect of Ty. Asstt. Accountants General, Class II Officers and non-gazetted staff as pension sanctioning Authorities (vide item 10).	
8	Grant of Additional pension to Officers holding specified posts.	Article 475 & 475-A of C.S. Rs.	Full Powers	No Powers	
9	Grant of wound and other Extra-ordinary pension.	Article 733 of C.S.Rs.	Full Powers	No Powers	C.A.G.'s No. 1502-NCE/II 207-68 dated 27-5-60.
10	Sanctioning of pension.	Article 913(C) of C.S.Rs.	Full Powers	Full Powers in respect of Ty. Asstt. Accountants General, Class II Officers & Non-Gazetted Staff.	
11	To admit service on the basis of written statements and documentary evidence.	Article 615 (C) of C.S.Rs.	Full Powers as pension sanctioning Authority.	Full Powers as pension sanctioning authorities (vide item 10).	
12	To give retrospective effect to commencement of pension when delay for the submission of the pension application is sufficiently explained.	Article 630 of C.S.Rs.	Full Powers	Full Powers in the case of Ty. Asstt. Accountants General, Class II Officers and Non-Gazetted Staff.	

SECTION D—concl'd.

1	2	3	4	5	6
13	Sanctioning payment of the arrears of pensions to the heirs of deceased pensioner of Indian Audit & Accounts Department without production of the usual legal authority after inquiring into the right and titles of the claimants and on execution of an indemnity bond with surties in excess of Rs. 2,500.	Article 960 of C.S.Rs. & C.T.R. 369	Full Powers	No Powers	NOTE.—Collectors and other officers responsible for payment can order payment of arrears of pension upto Rs. 2,500 after fulfilling conditions of Article 960 of C.S.Rs.
14	Sanctioning payment of arrears of pension exceeding Rs. 500 to the heirs of the pensioners of the Indian Audit & Accounts Department not claimed within one year of the death of the pensioners.	Article 959 (a) & (c) of C.S. Rs. & C.T.R. 370.	Full Powers	Full Powers in the case of Dy. Asstt. Accountants General Class II Officers & Non-Gazetted Staff.	
15	Power to sanction commutation of pension.	Rules 2-A of Civil Pension (Commutation) Rules.	Full Powers except in cases where one or more Government as well as the Central Government are concerned and the sanction of the local Government is required.	Full Powers in respect of Dy. Asstt. Accountants General, Class II Officers and Non-Gazetted Staff except in cases where one or more Governments as well as the Central Government are concerned and the sanction of the local Government is required.	Subject to the conditions that the lump sum payable to an applicant is sanctioned on the certificate of the Audit Officer concerned.

CIVIL PENSION (COMMUTATION) RULES.

SECTION E

Powers under Central Civil Services (Classification, Control & Appeal) Rules.

Part I—General Central Service Class II

Description of post	Appointing Authority	Authority competent to impose penalties and penalties which it may impose (with reference to item numbers of *penalties specified in Rule 11).	Appellate authority (with reference to item Nos. of penalties* specified in rule 11).	Remarks
1 Office of the Comptroller & Auditor General of India.	2	Authority Au herty 3 Po altio* 4	5	6
Administrative officer, Asstt. Private Secretary to the Comptroller & Auditor General.	Deputy Comptroller & Auditor General.	Deputy Comptroller & Auditor General.	All	For (i) to (iv) Comptroller & Auditor General, For (v) to (ix) President.
All Accounts & Audit Offices Subordinate to the Comptroller & Auditor General.	Additional Comptroller & Auditor General (Commercial), Accountant General, Additional Accountant General, Director of Audit, Defence Services, Chief Auditor Railways.	Deputy Comptroller & Auditor General (Commercial), Accountant General, Additional Accountant General, Director of Audit, Defence Services, Chief Auditor Railways.	All	* Penalties specified in rule 11 of Central Civil Service (Classification Control & Appeal) Rules, 1965 are the following Minor Penalties:— (i) Censure. (ii) Withholding of promotion. (iii) recovery from pay of the whole or part of any pecuniary loss caused by a Govt. servant to the Govt. by negligence or breach of orders. (iv) Withholding of increments of pay.

SECTION E—*contd.*

1	2	3	4	5	6
<i>Indian Audit & Accounts Service Staff College.</i>					
Administrative Officer, Accounts Officer	Director	All			
<i>Office of the Comptroller & Auditor General of India.</i>					
Subordinate Accounts Service (i. e. Superintendents & Asst. Superintendents.)	Comptroller & Auditor General.	All		Comptroller & Auditor General.	
Subordinate Railway Audit Service (i. e. Superintendents and Asst. Superintendents.)	Asst. Comptroller & Auditor General (P).	(i) to (iv)		Deputy Comptroller & Auditor General.	
All other posts.	Asst. Comptroller & Auditor General (P).	All		Deputy Comptroller & Auditor General.	
<i>All Accounts & Audit Offices Subordinate to the Comptroller & Auditor General.</i>					
Subordinate Accounts Service; Subordinate P.Y. Audit Service.	Asst. Comptroller & Auditor General (Coml.); Accountant General; Additional Accountant General, Director of Audit	All		Deputy Comptroller & Auditor General, Addl. Deputy Comptroller & Auditor General (P.Y.s.) and Ex-Officio Director of Audit.	

Major Penalties.
 (b) reduction to a lower stage in the time scale of pay for a specified period with further deductions to which he or not the Govt. servant will earn increments of pay during the period of such reduction and whether on the expiry of such period, the reduction will or will not have the effect of postponing the future increments of pay.

(c) Reduction to a lower time scale of pay grade, post or service which shall ordinarily be a bar to the promotion of the Government servant to the time scale of pay, grade, post or service from which he was reduced, with or without further deductions regarding conditions of restoration to the grade of the post or service from which the Government servant was reduced and his seniority and pay on such restoration to that grade, post or

<p>Services; Director of Audit, Indian Accounts in U. K. London. Director of Audit, Indian Accounts in U.S.A., Washington; Chief Auditor, Rlys. U.S.A., Washington; Sr. Dy. Accountant General; Deputy Accountant General, Dy. Controller of Accounts; Examiner, Local Audit Department, Director of Audit & Accounts, Posts & Telegraphs; Deputy Director of Audit and Accounts, P&T; Sr. Dy. Director of Audit, Defence Services; Deputy Director of Audit, Defence Services; Chief Auditor, Commercial Accounts; Deputy Chief Auditor Coml. Accounts; Sr. Dy. Director of Audit, Indian Accounts in U.K., London; Deputy Director of Audit, Indian Accounts in U.K. London; Deputy Director of Audit, Indian Accounts in U.S.A., Washington; Dy. Chief Auditor, Rlys.</p>	I to IV	<p>Addl. Deputy Comptroller & Auditor General (Coml.). Accountant General; Addl. Acctt. Genl.; Director of Audit, Defence Services; Director of Audit, Indian Accounts, in U.K., London. Director of Audit, Indian Accounts in U.S.A., Washington; Chief Auditor, Rlys.</p>	<p>service. (iii) Compulsory retirement. (vii) removal from service which shall not be a disqualification for future employment under the Government. (ix) dismissal from service which shall ordinarily be a disqualification for future employment under the Government.</p>
<p>Controller of Accounts; Senior Deputy Accountant General; Deputy Accountant General; Deputy Comptroller of Accounts, Examiner, Local Au-</p>	..	<p>.. Addl. Deputy Comptroller & Auditor General (Commercial); Accountant General; Addl. Accountant General; Director of Audit Defence Ser-</p>	
<p>All other Posts</p>	..		

SECTION E--*contd.*

1	2	3	4	5	6
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<p>Director of Audit & Accounts, Posts & Telegraphs; Deputy Director of Audit & Accounts, Posts & Telegraphs; Senior Deputy Director of Audit, Defence Services; Deputy Director of Audit, Defence Services; Chief Auditor, Coml. Accounts; Deputy Chief Auditor, Coml. Accounts; Senior Deputy Director of Audit, Indian Accounts, in U.K., London; Deputy Director of Audit, Indian Accounts in U.K.; London; Deputy Director of Audit, Indian Accounts in U.S.A., Washington; Deputy Chief Auditor, Railways,</p>	<p>Director of Audit & Accounts, Posts & Telegraphs; Deputy Director of Audit & Accounts, Posts & Telegraphs; Senior Deputy Director of Audit, Defence Services; Deputy Director of Audit, Defence Services; Chief Auditor, Coml. Accounts; Deputy Chief Auditor, Commercial Accounts; Senior Deputy Director of Audit, Indian Accounts in U. K., London; Deputy Director of Audit, Indian Accounts, in U. K.; London. Deputy Director of Audit Indian Accounts in U.S.A., Washington; Deputy Chief Auditor, Railways,</p>	<p>Director of Audit, Indian Accounts, in U.K., London; Deputy Director of Audit, Indian Accounts in U.S.A., Washington; Chief Auditor, Rlys.</p>	<p>Director of Audit, Indian Accounts, in U.K., London; Deputy Director of Audit, Indian Accounts in U.S.A., Washington; Chief Auditor, Rlys.</p>	<p>Deputy Comptroller & Auditor General.</p>	
<p>Director of Audit & Accounts, Posts & Telegraphs; Deputy Director of Audit & Accounts, Posts & Telegraphs; Senior Deputy Director of Audit, Defence Services; Deputy Director of Audit, Defence Services; Chief Auditor, Coml. Accounts; Deputy Chief Auditor, Commercial Accounts; Senior Deputy Director of Audit, Indian Accounts, in U.K., London; Deputy Director of Audit, Indian Accounts in U.S.A., Washington; Deputy Chief Auditor, Railways,</p>	<p>Director of Audit & Accounts, Posts & Telegraphs; Deputy Director of Audit & Accounts, Posts & Telegraphs; Senior Deputy Director of Audit, Defence Services; Deputy Director of Audit, Defence Services; Chief Auditor, Coml. Accounts; Deputy Chief Auditor, Commercial Accounts; Senior Deputy Director of Audit, Indian Accounts, in U.K., London; Deputy Director of Audit, Indian Accounts in U.S.A., Washington; Deputy Chief Auditor, Railways,</p>	<p>Director of Audit, Indian Accounts, in U.K., London; Deputy Director of Audit, Indian Accounts in U.S.A., Washington; Chief Auditor, Rlys.</p>	<p>Director of Audit, Indian Accounts, in U.K., London; Deputy Director of Audit, Indian Accounts in U.S.A., Washington; Chief Auditor, Rlys.</p>	<p>Deputy Comptroller & Auditor General.</p>	

Indian Audit & Accounts Services Staff, College,

All Posts

Director

Director

All

Deputy Comptroller & Auditor General.

PART III—GENERAL CENTRAL SERVICE CLASS IV

Office of the Comptroller & Auditor General.

All Posts

Asstt. Comptroller & Auditor General.

Asstt. Comptroller & Auditor General.

Deputy Comptroller & Auditor General.

Administrative Officer (i) to (iv)

Asstt. Comptroller & Auditor General.

All Accounts and Audit Offices Subordinate to the Comptroller & Auditor General (Including Head Offices & Branch Offices.

All Posts

(i) Civil & P&T Audit Offices.

Controller of Accounts; All

Controller of Accounts; Sr. Dy. Accountant General; Deputy Accountant General; Deputy Accountant General; Deputy Controller of Accounts; Examiner, Local Audit Deptt., Accounts, Posts & Telegraphs;

Accountant General

Deputy Director of Audit & Accounts, Posts & Telegraphs.

Deputy Director of Audit & Accounts, Posts and Telegraphs.

Asstt. Accountant General, Assistant Examiner, Asstt. Director of Audit and Accounts, P&T, Accounts Officer/ Audit Officer.

Controller of Accounts; Sr. Dy. Accountant General, Dy. Accountant General; Deputy Controller of Accounts Examiner, Local Audit Department, Director of Audit & Accounts, P & T; Dy. Director of Audit & Accounts Posts & Telegraphs.

SECTION E—contd.

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(ii) Defence Audit Offices

Sr. Dy. Director of Audit Defence Services; Deputy Director of Audit Defence Services; Asstt. Director of Audit/Audit Officer, Defence Services (Head of Office.)	Director of Audit Defence Services;
Asstt. Director of Audit/Audit Officer (other than Head of Office), Defence Services,	..	..	Senior Dy. Director of Audit, Defence Services; Deputy Director of Audit, Defence Services.

(vi) Compulsory retirement,

(iii) Commercial Audit Offices.

Chief Auditor, Commercial Accounts,	..	..	Addl. Deputy Comptroller & Auditor General (Coml.) Director of Coml. Audit.
Deputy Chief Auditor, Commercial Accounts,	..	..	Chief Auditor, Coml. Accounts; Dy. Chief Auditor (Commercial Accounts).

(vii) removal from service which shall not be a disqualification for future employment under the Government.

(ix) dismissal from service which shall ordinarily be a disqualification for future employment under the Government.

(iv) *Audit Offices abroad.*

Sr. Dy. Director of Audit, Indian Accounts in U.K. London;	..	Director of Audit, Indian Accounts in U.K. London;
Deputy Director of Audit, Indian Accounts in U.K. London;	..	Deputy Director of Audit, Indian Accounts in U.S.A. Washington.
Deputy Director of Indian Accounts in U.K. London;	..	
Deputy Director of Indian Accounts in U.S.A. Washington.	..	

(v) *Railway Audit Office*

Deputy Chief Auditor, Railways.	..	Chief Auditor, Rlys.
Asstt. Chief Auditor/ Audit Officer, Rlys.	.. (iv)	Dy. Chief Auditor, Rlys.

(vi) *Indian Audit and Accounts Service Staff College.*

Director ..	..	Director ..	..	Deputy Comptroller and Auditor General.
Administrative Officer, Accounts Office,	(v) to (iv)	..	..	Director ..

Note.—The Comptroller and Auditor General, in the case of Government Servants serving in the Indian Audit and Accounts Department, may at any time either on his own motion or otherwise call for the records of any inquiry and review any order made under the C.C.S. (C.C.A.) Rules, 1965—provided the appellate authority is subordinate to him.

SECTION F

Power under Central Civil Services (Conduct) Rules.

Serial No.	Nature of Power	Reference to C.C.S. (Conduct) Rules	Competent Authority	Conditions and limitations if any
1	2	3	4	5
1	Allowing a Class I Officer to permit his son, daughter or other dependant to accept employment in any private undertaking with which he has official dealings or in any other undertaking having official dealings with Govern-ment.	Rule 4(2) read with G.I. Order No. 1 below Rule 24 <i>ibid</i> .	Comptroller and Auditor General	
2	To decide if a party is a political party or whether an organisation takes part in politics or whether any movement or activity falls within the scope of sub-rule 2 of Rule 5 of Central Civil Services (Conduct) Rules 1964 in the course of application of the said rule to persons working in the Indian Audit and Accounts Depart-ment.	Rule 5(3) read with G.I. Order, No. 1 below Rule 24 <i>ibid</i> .	Comptroller and Auditor General	
3	Receiving report from Govt. servants who are unable to prevent mem-bers of their families from taking part in or subscribing in aid of or assisting in any other manner, any movement or activity which is or tends directly or indirectly to be subversive of the Government as by law established.	Rule 5(2) and Govt. of India, Ministry of Home Affairs letter No. 25/36/3(Estb)/A/65, dt. 6-10-1965.	Comptroller and Auditor General	In respect of posts for which he is the appointing authority.
4	To Permit a Government servant to own wholly or in part or to conduct	Rule 8(1) read with G.I. Order No. 1 below Rule 24 <i>ibid</i> .	Comptroller and Auditor General	In respect of posts for which they are appointing authorities (<i>Vide</i> Section E).

- or participate in the editing or management of any news-paper or other publication.
- 5 To permit Government servants to participate in radio broadcast or contribute any article or write any letter in his name or in the name of any other person to any newspaper or periodical.
- 6 Permitting a Govt. servant to give evidence in connection with any enquiry conducted by any person, committee or authority.
- 7 Permitting a Government servant to ask for or accept contributions to or otherwise associate himself with the raising of any funds or other collections in Cash or in kind in pursuance of any object whatsoever.
- 8 Permitting a Government servant to accept a gift if the value thereof exceeds—
- (i) Rs. 75 in the case of Class I Class II Officers,
- (ii) Rs. 25 in the case of Class III or Class IV Officers.
- 9 Permitting a Government servant to receive any complimentary or valedictory address or accept any testimonial or attend any meeting or entertainment held in his honour or in the honour of any of the Government servant.
- 10 Permitting a Government servant to engage directly or indirectly in any trade or business or to undertake any other employment.

Comptroller and Auditor General For Class I Officers.

Accountants General and other Heads of Deptt. For Class II Officers and Non-Gazetted Staff

Comptroller and Auditor General

Comptroller and Auditor General of India, Min. of Home Affairs' letter No. 25/36/11/65/Ests(A) dt. 6-10-65.

Comptroller and Auditor General For Class I Officers.

Comptroller and Auditor General of India, Min. of Home Affairs' letter No. 25/36/2/65/Ests(A)dt. 6-10-65

Accountants General and other Heads of Department Full Power in the case of class II officers and Non-Gazette Staff

Comptroller and Auditor General

Comptroller and Auditor General

SECTION II—contd.

1	2	3	4	5
11	<p>Permitting a Government servant to take part in the registration, promotion or management of any bank or other company which is required to be registered under Companies Act 1956 (1 of 1956) or any other law or any Co-operative society for commercial purposes.</p>	<p>Rule 16(3)</p>	<p>.. .. . Comptroller and Auditor General</p>	
12	<p>Permitting a Government servant in relaxation of rule 16(4) (i) of C.G.S. (Conflict) Rules 1954 to lend or borrow money as principal or agent for or from any person within the local limits of his authority or with whom he is likely to have Official dealings or otherwise place himself under any pecuniary obligation to such person; or to lend money to any person at interest or in any manner whereby return in money or in kind is charged or paid; either by the Government servant himself or through any member of his family or any other person acting on his behalf.</p>	<p>Rule 16(4) (i) and Government of India, Ministry of Home Affairs Letter No. 25/36/2/65 E-46 (A) dated 6-10-65.</p>	<p>Comptroller & Auditor General For Class I Officers Accountants General and other Heads of Department For Class II Officers and Non-Cazetted Staff.</p>	
13	<p>The prescribed authority to whom the circumstances are to be resorted by Government servants who are appointed or transferred to a post of such nature as would involve him in the breach of any provisions of sub-rule (2) or Sub-rule (4) of Rule 15.</p>	<p>Rule 16(4) (ii) and Government of India, Ministry of Home Affairs Letter No. 25/36/2/65 E-46(1) dated 6-10-65.</p>	<p>Comptroller and Auditor General Accountants General and other Heads of Department.</p>	<p>In respect of posts for which he is appointing authority. In respect of posts for which they are appointing authorities. (Vide Section B).</p>
14	<p>Permitting a Government servant to acquire or dispose of any immovable property by lease mortgage, pur-</p>	<p>Rule 18(2) and Government of India, Ministry of Home Affairs Letter No. 25/11/68/133(A) dated</p>	<p>Comptroller and Auditor General Accountants General and other</p>	<p>For all Classes of Government servants. (i) For Class I Officers,</p>

- class, sale, gift, either in his own name or in the name of any member of his family when the transaction is with a person having official dealing with him or otherwise than through a regular or reputed dealer.
- 5-8-63.
- 15** Permitting a Government servant to enter into any transaction either in his own name or in the name of member of his family in respect of movable property if the value of such property exceeds Rs. 1000 in the case of Government servant holding any Class I or II post or Rs. 500 in the case of Government servant holding any Class III or IV Post, when any such transaction is with a person having official dealing with the Government servant or otherwise than through a regular or reputed dealer.
- 16** Requiring a Government servant by a General or special order to furnish within a specified period a full and complete statement of such movable or immovable property held or acquired by him or on his behalf or by any member of his family, including the details of the means by which or the source from which such property was acquired.
- 17** Exempting with prior concurrence of Ministry of Home Affairs any category of Government servants belonging to Class III or IV from any of the provisions of rule 18 (except Sub-Rule of Central 4(1) Civil Services (Conducted) Rules, 1964).
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SECTION F—*concl.*

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.. .. Comptroller and Auditor
General

18 Permitting a Government servant to Rule 19(1)

have recourse to any court or to the Press for the indication of any official act which has been the subject matter of adverse criticism or an attack of a defamatory character.

.. .. Comptroller and Auditor General

Rule 21(1)

Permitting a Government servant who has a wife living to contract another marriage notwithstanding that such marriage is permissible under the personal law for the time being applicable to him.

NOTE.—Power exercisable by Government are to be exercised by the Comptroller and Auditor General of India as per G. I. Order M. H. A. 26/4/56-Es(A) dated 26-2-55.

SECTION G

Power under Central Civil Service (Temporary Service) Rules.

Sl. No.	Nature of Power	Reference to Rules or orders	Authority competent to exercise the power (in respect of Class III and Class IV Govt. Servants)	Remarks
1	2	3	4	5
1	Declaring a temporary Govt. servant as Quasi-Permanent	Rule 3	Appointing authorities (Wide Section E).	
2	Condoning the breaks (S) in temporary service for purposes of declaring a temporary Govt. servant as quasi-permanent.	Govt. of India, Min. of Home Affairs letter No. 78/79/16 TS dated 17-5-57, and Nos. 4, B-168 Est (G)/dt. 3-8-56.	For the staff of the office of the Comptroller & Auditor General of India.	Comptroller and Auditor General.
3	Terminating the services of a temporary Government servant who is not in quasi-permanent services.	Rule 5(1)	Appointing authorities. (Wide Section E).	
4	Re-opening the case of a temporary Govt. servant to whom notices given by the appointing authority terminating the services or where the services of any such Govt. servant are terminated either on the expiry of the period of such notice or forthwith by payment of pay plus allowances under Rule 5(6).	Rule 5(2)	Comptroller & Auditor General of India. Deputy Comptroller & Auditor General. } Except in respect of Class III employees of the office of the Comptroller & Auditor General. } Additional Deputy Comptroller & Auditor General.	
5	Terminating the services of a Quasi-Permanent Government servant after giving three months' notice or pay and allowances etc. in lieu of the	Rule 7(i) (ii)	Appointing authorities. (Wide Section E).	

NOTE 1—Appointing authorities have been shown in detail in Sec. E dealing with the Central Civil Services (CCA) Rules.

NOTE 2—In the Indian Audit and Accounts Department no Class I or II post is likely to be held by a temporary Government Servant.

SECTION II

Power under General Provident Fund (Central Services) Rules.

Sl. No.	Nature of Power	Extent of powers of the				Conditions and limitation if any.
		Reference to G. P. F. (CS) Rules.	Comptroller & Auditor General.	Accountants General & other Heads of Departments		
1	2	3	4	5	6	
1	To direct recovery of arrears of subscription along with interest thereon, in instalments or otherwise by deduction from emoluments of a subscriber who fails to subscribe to the Fund from the due date.	Rule 10(c)	Full Powers.	Full Powers except in respect of themselves.		
2	To grant temporary Advances for which special reasons are not required.	Rule 12(1)	Full Powers.	Full Powers except in respect of themselves.	Subject to the limits specified in Rule 12 (1) of the G. P. F. (Central Services) Rule 1960.	
3	To grant temporary advances for which special reasons are required.	Rule 12(2)	Full Powers.	Full Powers except in respect of themselves.	Note— The Accountants General & other Heads of Departments shall not reject the application of Indian Audit and Accounts Service Officers for advance save with the approval of the Comptroller & Auditor General.	
4	To direct the recovery of the whole or the balance of the amount of an advance with interest thereon in lump sum or in monthly instalments not exceeding twelve in the event of a default in repay-	Rule 13(5)	Full Powers.	Full Powers except in respect of themselves.		

- ment thereof after the advance is disallowed, before its repayment is completed.
- 5 To order recovery of the amount of an advance with interest thereon, if it has been utilised for a purpose other than that for which it was sanctioned.
- 6 To sanction non-refundable withdrawals in cases where a subscriber has completed 20 years service or is due to retire on superannuation within a period of ten years.
- 7 To order the recovery of the amount of the whole or the appropriate part of the non-refundable withdrawal with interest thereon in cases where the subscriber does not repay it after he fails to satisfy the sanctioning authority that it was utilised for the purpose for which it was withdrawn.
- 8 To direct recovery of the amount withdrawn for financing an insurance policy, with interest thereon in instalments or otherwise if the policy is not assigned or delivered, as the case may be, to the accounts Officer within the period prescribed in the rules.
- Full Powers.
- Full Powers except in respect of themselves.
- Full Powers.
- Full Powers except in respect of themselves.
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- Full Powers except in respect of themselves.
- Subject to the limits specified in Rule 16 of G.P.F. (Central Services) Rules, 1960.

SECTION II—*contd.*

1	2	3	4	5	6
9	To direct the recovery in instalments or otherwise of the amount of any bonus on a policy financed from the G.P.F., received by the subscriber during the currency of the policy, if he fails to pay it into the Fund.	..	.. Full Powers	..	Full Powers except in respect of themselves.
10	To direct the recovery of the amount withdrawn from the Fund in respect of an insurance policy which has matured or been assigned or charged or encumbered in any way, before the subscriber returns to duty after proceeding on leave preparatory to retirement or after being, while on leave, permitted to retire or declared by a competent medical authority to be unfit for further service.	..	.. Full Powers	..	Full Powers except in respect of themselves.
11	To direct the recovery in instalments or otherwise of the whole or part of the amount of refund secured by a subscriber after cessation of his interest in the Family Pension Fund, subscription to which were being financed from G.P. Fund.	..	.. Full Powers	..	Full Powers except in respect of themselves.

12 To direct recovery of the amount withdrawn for financing an insurance policy which lapses or is assigned otherwise than to the President under Rule 22, Charged or encumbered. .. Full Powers .. Full Powers except in respect of themselves.

13 To direct the mode of repayment of the whole or part of the amount paid from the General Provident Fund to the Subscriber proceeding on Leave Preparatory to Retirement or Leave Preparatory to retirement combined with vacation or having been permitted to retire or having been declared to be unfit for further service while on leave, with interest thereon, when on the Government servant's return to duty, the Government requires him to repay the said amount. .. Full Powers .. Full Powers except in respect of themselves.

SECTION I
Powers under Miscellaneous Rules and orders.

Sl. No.	Nature of Power	Reference to Rules/Orders	Extent of the Powers of			General Conditions Limitations if any
			The Comptroller & Auditor General	Accountants General & other Heads of Department		
		3	4	5	6	
1	Sanction in the daily rates of audit fees for recovery of the cost of audit of accounts of non-Government Funds.	Government of India, Min. of Finance (Dept. of I.A.) letter No. F-1(27)-B/62 dated 23-6-63. and C.A.C.'s letter No. 65-Tech. Admn. I(A)-33-65, Vol. II, dated 4-1-69.	Full Powers	.. Full Powers	..	Subject to the following criterion being adopted in this regard— (i) Audit charges should be calculated on the basis of average cost of the posts involved and (ii) Indirect charges should be computed to 125% of the direct charges. Note—As and when the direct cost of establishment is changed due to revision of scales or dearness, compensatory and House Rent and other allowances, the daily rates of the audit fee are to be recalculated by the Audit Officers concerned in accordance with the instructions issued from time to time and got approved by the Comptroller & Auditor General.
2	Relaxation of the time limit of six months between which the different groups of a	Government of India Min. of Home Affairs letter No. 43/7/60-Ests(A) dated	Full Powers	.. Full Powers	..	

7-8-61.

family should perform the return journey for availing the Leave Travel Concession.

- 3 Sanctioning refund of medical expenses in relation of Medical Attendance Rules (except in their own cases).
 Item 5 of Section VII of Central Services (Medical Attendance Rules 1944, and Government of India, Min. of Finance letter No. F. 49(16)-EV/50, dated 21-5-59 & F-21(2)-EV(B)/62 dated 17-5-63. .. Rs. 100 in each case
- 4 Sanctioning refund of contributions made under the Central Government Health Scheme in connection with the issue of temporary family permits.
 Government of India, Min. of Finance letter No. 5(3) E.C.I/66 dated 3-11-66 and C.A.G.'s letter No. 933-NGM/91-66 dt. 24-4-68. .. Heads of Audit Accounts Offices at Bombay, Delhi and Allahabad, where Central Government Health Scheme is in force. Full Powers. Subject to the condition laid down in Government of India, Ministry of Health letter No. 4(1)/34/63-Hosp, dated 12-6-64 and No. 4-123/67, dated 14-3-68'. Full Powers in respect of Comptroller and Auditor General.
- 5 Sanctioning Deputation to Central/State Governments.
 Government of India, Min. of Finance letter No. F-1(6)-EV-4/62 dated 7-12-62. .. For Class II Officers Full Powers in respect of deputation to respective State Governments only on the basis of panel approved by the Comptroller and Auditor General. Full Powers (in respect of deputation to State Governments only). Full Powers. For SAS/SRAS For other Non-Gavetted Staff.

SECTION I—concl.

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1

Subject to the provisions contained in para. 62 and Appendix IV of CPWD Code.

.. Residential—Rs. 10,000 ..
.. Non-residential—Rs. 20,000

Full Powers

Appx. IV of CPWD Code read with Govt. of India Min. of Finance Memo. No. 20 (5) EGI/62, dated 5.12.62.

(1) Powers are exercisable in cases where the cancellation of air journeys on tour is made due to circumstance which are unavoidable and beyond the Control of Government Servants.

Rs. 10 in each case.

Full Powers.

G.I.M.O.F. F. 5 (124)/E IV/56 dated 30.5.57 & No. F. 5 (81) E-IV/58 dated 27.6.58.

Refund of Cancellation charges on unused tickets to persons Serving in Indian Audit & Accounts Department who are authorized to travel by air.

(2) In respect of their own claim for Rs. 10 or less Accountant General etc. will record a certificate to the effect that the Cancellation of the journey was due to unavoidable circumstances.

(3) C.A.G. will obtain from Accountant, Gl. etc. quarterly Statements of reimbursement allowed by them.

ANNEXURE

(a) List of Comptroller & Auditor General's sanctions which require audit by an Officer nominated by him.

Nature of Sanction	Authority
1. To the creation of a permanent or temporary post.	Schedules I & II of Central Government Book of Financial Powers.
2. To recurring expenditure not exceeding Rs. 1000 a year or non-recurring expenditure not exceeding Rs. 5000 on any object for which no scale or limit to power of sanction is prescribed by any Act, rule, code etc.	Schedule IV of Central Government Book of Financial Powers.
3. To write off irrecoverable advances and of irrecoverable value of stores or public money lost by fraud, theft, etc.	Schedule V of Central Government Book of Financial Powers.
4. To appointment of a Government servant to hold temporarily, or to officiate in, more than one post and to fix the pay of subsidiary posts and the amount of compensatory allowance to be drawn.	Serial no. 20 of Appendix 4 of Posts & Telegraphs Compilation of Fundamental and Supplementary Rules, Vol. II.
5. To fixation of pay in foreign service.	Serial No. 30 of Appendix 4, P & T Compilation of F. Rs. and S. Rs. Vol. II.
6. To sanction undertaking of work for which a fee is offered and acceptance thereof.	Serial No. 3 of Appendix 13, P & T Compilation of F. Rs. & S. Rs. Vol. II.
7. To allow exchange of double permanent travelling allowance for mileage allowance	Serial No. 25 of Appendix 13 of P & T Compilation of F. Rs. & S. Rs. Vol. II
8. To allow exchange of daily allowance for mileage allowance for the whole period of absence from headquarters.	Serial No. 27 of Appendix 13 of P & T Compilation of F. Rs. & S. Rs. Vol. II.
9. To allow the actual cost of maintaining a camp during a sudden journey away from the camp.	Serial No. 30 of Appendix 13 of P & T Compilation of F. Rs. & S. Rs. Vol. II.
10. To grant of travelling allowance, or actual travelling, hotel and carriage expenses instead of travelling allowance, to persons not in government service attending commissions of enquiries etc.	Serial No. 52 of Appendix 13 of P & T Compilation of F. Rs. & S. Rs. Vol. II.
11. To small monthly payments to Government servants for supply of drinking water and for dusting offices.	Appendix 8 of Central Government Compilation of the G. F. Rs. Vol. II.
12. To purchase of Books and papers.	Appendix 8 of Central Government Compilation of the G. F. Rs. Vol. II.
13. To telephone connections in Government Offices and private residences.	Appendix 8 of Central Government Compilation of the G. F. Rs. Vol. II.

Nature of Sanction	Authority
14. To the rates of liveries etc.	Appendix 8 of the Central Government Compilation of the G. F. Rs. Vol. II.
15. To rental of buildings for office.	Item 32 of Annexure A to Appendix 8 of G. F. Rs. Vol. II. & Paragraph 134 of C.P.W.D. Code.
16. To hot-weather establishment.	Item 19 of to Appendix 8 of Central Government Compilation of G. F. Rs. Vol. II.
17. To local purchase of articles of stationery	Rule 8, Appendix 10 of Central Government Compilation of G. F. Rs. Vol. II.
18. To purchase of furniture.	Paragraph 130 of G. F. Rs. Vol. I & Item 16 of Annexure A to Appendix 8 of G. F. Rs. Vol. II.
19. To grant of advance increments.	F. R. 27.
20. To grant of deputation/special pay to Class II & III staff on deputation within I.A. & A.D.	Ministry of Finance nos. F. 2(50)-E.II/50 dated 15-4-50 and F-13(81)-Admn. II-155 dated 28-9-55.
21. To grants-in-aid to organisations for the benefit of the staff of the I.A. & A.D.	Rule 13 of the Book of Financial Powers read with Min. of Finance No. 20 (9)-E.G.-159 dated 28-8-59.
(b) List of Comptroller & Auditor General's sanctions which do not require audit as in (a) above.	
1. To re-appropriation	Rule 9 of Central Government Book of Financial Powers.
2. To re-employment of pensioners.	Article 529 (iii) of C.S.R.
3. To grant of pensions.	Article 918 of C.S.R.
4. To retention of Government servants in service after the age of 58-60 years.	Serial nos. 21, 22, 22-A of Appendix 4 P & T Compilation of F. Rs. & S. Rs. Vol. II.
5. To grant of exemptions from the rule limiting a halt on tour to 10 days.	Serial No. 26 of to Appendix 13 to P & T Compilation of F. Rs. & S. Rs. Vol. II.
6. To halts at hill stations in excess of 10 days.	Serial no. 41 of Appendix 13 to P & T. Compilations of F. Rs. & S. Rs. Vol. II
7. To extend the joining time admissible under rule beyond the maximum of 30 days.	Serial nos. 69-70 of Appendix 13 P & T. Compilation of F. Rs. & S. Rs. Vol. II.
8. To grant of advances including permanent advances & advances from general provident fund etc.	Paragraphs 132, 265, 266, 269, 270 of the Central Government Compilation of G. F. Rs. Vol. I & note I under rule I (IX) of Appendix 14 to the C.F. R. Vol. II.
9. To commutation of pensions.	Rule 2A of the Civil Pensions (commutation) Rules.

MEMORANDUM

Correlating the paras of chapter X of C.A.G.'s Manual of Standing Orders 1st edition (reprint) to items and Sections C.A.G.'s Manual of Standing Orders (Admn.) Vol. II.

Paras of chapter X	Corresponding Sections/Items
304 .. .. .	.. 1st para of the preface.
Note below para 304 .. .. .	.. 1st para of 'Introductory'.
305(1) .. .. .	.. A-3
305(2) .. .. .	.. A-3
305-A .. .. .	.. A-5
306 .. .. .	.. Already deleted
307 .. .. .	.. Already deleted.
308 .. .. .	.. Already deleted.
309 .. .. .	.. Already deleted.
310(1) .. .. .	.. A-16
310(2) .. .. .	.. A-19(XV)
310-A .. .. .	.. A-18(a)
310-B .. .. .	.. A-8
310-C .. .. .	.. A-19(iii) & A-37
310-D .. .. .	.. A-19(i)
310-E .. .. .	.. A-19(xvii)
311 .. .. .	.. Already deleted.
312 .. .. .	.. A-10
313 .. .. .	.. Note against A-2
314 .. .. .	.. A-1
315 .. .. .	.. A-2
316 .. .. .	.. Already deleted
317 .. .. .	.. Omitted.
318 .. .. .	.. Omitted.
319 .. .. .	.. A-7(i) & 7(ii)
320 .. .. .	.. Already deleted.
321 .. .. .	.. D-16
321-A .. .. .	.. Omitted.
322 .. .. .	.. I-6
322-A .. .. .	.. A-18
322-B .. .. .	.. A-11
322-C .. .. .	.. I-1

MEMORANDUM—*contd.*

Paras of Chapter X				Corresponding Sections/Items
323(i)	..	..	..	.. B-10, B-12, B-29, B-31 Sections E & F.
323(ii)	..	..	..	.. Omitted.
324 ..	..	..	..	.. D-11
325	..	..	..	.. Section E & F.
325-A	..	..	..	.. Note to Item A-3
326 ..	..	..	..	.. Sections E & F
327 ..	..	..	..	.. Omitted.
Foot note of page 122			..	.. Included in the sub-heading of col. 5
328 ..	..	..	..	.. Omitted.
329 ..	..	..	..	.. Omitted.
330 ..	..	..	..	.. A-3
331 ..	..	..	..	.. Already deleted.
332-A	..	..	..	.. A-3
332-B	..	..	..	.. A-3
332-C	..	..	..	.. A-6
332-D	..	..	..	.. Omitted.
332-E	..	..	..	.. A-3
333 ..	..	..	..	.. Para 109 of M. S. O. (A) Vol. I.
334 ..	..	..	..	.. A-15 & 19 (IV)
Note 1	..	..	..	.. A-19 (<i>xvii</i> & <i>xviii</i>)
Note 2	..	..	..	.. A-19 (XIV)
334-A	..	..	..	.. A-15
334-B	..	..	..	.. A-18(a) & 18(b)
334-C	..	..	..	.. A-19(IX)
334-D	..	..	..	.. A-19(XIII)
334-E	..	..	..	.. A-37
335 ..	..	..	..	.. Omitted.
336 ..	..	..	..	.. A-1
337 ..	..	..	..	.. A-2
338 ..	..	..	..	.. B-22
338-A	..	..	..	.. D-11
339 D-16
340 Already deleted.
341 I-6
342 A-10
Note below para 342 A-10 column 6.

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2	3	6	4	post	posts
6	3(D)	2	1	(i) Class IV posts.	Class IV posts (i)
9	9(i) (b)	6	9	G. F. Rs.	G.F.R.
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			5	ment	(delete)
17	xiv	2	2	tenance, of	tenance
21	30	2	10	relaxation	in relaxation
24	3	4	1	case	cases
30	22	6	2	limit	limits
31	23	6	3	should the	should not be
31	24	2	4	clause(v)	clause (a)
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			3	giving	After giving
33	31	5	7	servng on	servng in
33	31	5	19	Offices	Officer
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35	37	5	4	29/31	29 & 31
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36	43	6	3	coveres	covers
44	36	2	9	heading	handing
45	44	6	3	residence	residences
47	3	2	3	allowance	allowances
49	9	(The contents of Col. 6 may be read in Col. 3)			
51	..	3	heading	..	Authority
"	..	4	"	..	Penalties
52	In col. 2 read “—do—” against the entry “Subordinate Rly. Service (i.e. Superintendents & Asstt. Superintendents)” in col. 1.				
53	In col. 4 read “I to IV” against the entry “Controller of Accounts .....Dy. Chief Auditors” in col. 3 and “Accountants General.....Chief Auditors Rlys.” in col. 5.				

Page No.	Item No.	Col. No.	Line No.	For	Read
56	..			<i>delete</i> all the items in col. 6	
61	17	2	6	of Central 4(I)	4(i) of Central
62	18	2	4	indication	vindication
63	2	2	1	breaks(S)	break(s)
63	5	2	3	in lieu of the	in lieu of the notice
65	6	2	5	superannation	superannuation
68	1	2	1	sanctionin	sanctioning
69	4	5	2	Accounts	& Accounts
"	4	6	3	General	General's Office
70	7	6	3	journies	journeys
72	17	2	..	Articles	Articles
73			3	<i>Add</i> "in" between 'Section' & "C.A.G.'s"	
75			34	communication	Commission
77			22	Absence of	Absence on
			32	EMPLOYMENTS	EMPLOYMENT
78			17	items	items of
			18	items	items of
80			11	or Quarantine	on Quarantine
80			20	of	of fitness
81			7	petty 6	petty
82			20	CC(CCA)	CCS(CCA)
83			20	blow	below

