

FUNCTIONAL FILING SYSTEM

(POB USE IN THE OFFICES OF THE GOVERNMENT OF MIZORAM)

FIRST EDITION

Department of Personnel and Administrative Reforms 'Administrative Reforms Wing'
Government of Mizoram

Functional File Index

For

Cases Relating to

Establishment, Welfare, Vigilance,

Common Office Services, Hindi, Public Relations,

Finance, Budget, Cash & Accounts,

Parliament.

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Explanatory note describing the proposed Functional file index

The existing filing system of the central secretariat offices has been laid down in detail in the Manual Office Procedure. It suffers from the following disadvantages:—

- (i) There is no uniformity, since different sections allot different numbers to identical subjects or sub-subjects.
- (ii) Tracing of files is a time-consuming search through the file registers and the officers are dependent on record clerks.
- (iii) Indexing by subject as well as by individual name is necessary.
- 2. To overcome these disadvantages, a functional, subject-wise and sub-subject-wise file index could be prepared as follows:
- 2. 1 The main subjects under a function, say establishment, common office services, budget, are first listed under functional group headings which are respectively identified by capital letters 'A', 'D' and 'G'.
- 2. 2 Each main subject or main head under each functional group is assigned consecutive, Arabic numerals beginning with '11' which may go up to '99'.
- 2. 3 Similarly, the sub-subjects or sub-heads under each main head are assigned consecutive Arabic numerals beginning with '11' which also could go up to '99'.
- 2. 4 The identifying subject numerals and sub-subjects numerals are separated by 'O'; the group of numerals to the left of 'O' refer to the main subject, while that to the right to its sub-subject, topic, aspect or factor.
- 2. 5 Files opened under the same subject, etc. are given serial numbers 1, 2, 3, and so on, and separated from the groups of numerals identifying the main subject and the sub-subject by a slant stroke.
- 2. 6 The year in which the file is opend is shown separately from the file number by a slant stroke.

- 2. 7 At the end of each file code number is to be indicated for the dealing administrative office, division or unit by a suitable chosen abbreviated group of letters separated from the year by a hyphen.
- 2. 8 Each subject and sub-subject thus having been identified by an alpha-numeric code mark, a brief content part of the subject viz question, issue or specific institution or person involved is indicated in the rectable on the file cover marked 'subject".

2. 9 Illustrations.

In a file numbered D 11013/3/66-Est. 'D' stands **(i)** for the functional or activity group heading, viz common office services. The first group of Arabic numerals '11' stands for the main subject heading 'accommodation'. The figure 'O' is a separating sign. The second group of Arabic numerals '13' stands for the subordinate subject or aspect heading, arrangements'. The number '3' arrangements'. The number between slant strokes denotes 3rd file opened under this subordinates heading. The figure '66' indicates the year of opening the file and the abbreaviating letters 'Est', stand for establishment section.

If the file relates to shifting of the Department of Mines & Metals from its present accommodation in Udyog Bhavan to Shastri Bhavan, the following only need be indicating in the 'subject' box on the file cover.

"Department of Mines & Metals from Udyog Bhavan to Shastri Bhavan".

(ii) In a file numbered A 32012/1/68-Admn I, 'A' stands for the group heading. 'Establishment', '32' stands for the main head 'promotion', 'O' is the 'separating sign, '12' stands for the sub-head 'Departmental Promotion Committee', 'I' indicates the first file opened under this sub-head, '68' indicates the year of opening the file, and the abbreviation 'Admn I'. denotes Administration I section.

If the file deals with the question whether appointments made on the recommendations of the DPC with which the UPSC is associated should be deemed as regular from the date of the meeting of the DPC or from the date on which the recommendations of the DPC are recified by the UPSC, the following reed only be inserted in the subject box on the file cover.

"Whether the recommendations are effective from the date of meeting of DPC or of ratification by UPSC."

Instruction

3. If a paper requiring filling is such as apparently does not relate to any of the lists viz functional (primary group heading) subject (secondary heading) or sub-subject etc. (tertiary heading), the following points should be considered:—

Whether they come under any subject factor or sub-aspect of a tertiary heading as related to a secondary heading.

Whether they seem allied to a secondary heading as related to a primary heading.

If not, whether they could be brouhgt under an additional heading, placed at appropriated point in the list of primary heading.

If nothing suggests, it may be temporarily placed in the list of primary headings as the last item.

4. Advantages of the proposed file index

- (i) A coded file index drawn up on the functional basis established an easily recognisable, systematic filling sequence under a comprehensive list of pre-identified subjects, and their various sub-subjects, topics or aspects, concerning established activities.
- (ii) The symbols and numbers used are convenient substitutes for lengthy file designations; also, a standardised index based on them furnishes better aid in a hunt which some times has to be made to locate relevant papers, thus saving time.

- (iii) Such file index has also the advantage of providing files on the same functional subject and its sub-subject common identifying symbols
- (iv) I Ensuring case in reference, this standardisation greatly facilitate opening of new files, systematic sorting, pick-up and storage of files which may be required subsequently for reference, and thus enables the officers to pick up any file on their own and with speed.
- (v) Further, only one additional index (by specified name or question) need be made, and not two, i.e. both name-wise and subject-wise as is found necessary under the conventional system.
- (VI) Besides, the proposed coded index can serve as a standard table of contents for the precedents note-book which, although a necessary requirement for its effect-tive use; is by and large not prepared.
- (VII) It would also help in compilling orientation, instruction material on the activity dealt with, for a comprehensive understanding of it.

Note: Amendments 1-4 issued till 28th. January, 1977 have been incorporated in the booklet.

Functional File Index:

For Cases Relating To Establishment, Welfare, Vigilance, Common Office. Services, Hindi, Public Relations, Finance, Budget Cash & Accounts, Parliament.

List of group heads.

A - Establishment

B - Welfare

C - Vigilance

D - Common office services

E - Hindi

F - Public Relations

G - Finance, budget, cash and accounts

H - Parliament.

List of main head under different group heads

A- Establishment.

- Creation and classification of posts.
- Recruitment.
- Suitability of candidates for appointment to/for continuance in government service.
- Scheduled castes and scheduled tribes
- Retrenchment
- Verification/reverification of character and antecedents
- Medical examination
- Oaths/affirmation of allegiance to constitution
- Personal files (gazetted)
- Personal files (non gazetted)
- Service records.
 Postings and transfers
 Seniority
- Leave
- Casual leave (including special leave)
- Speical pay/pay.
- Allowance
 Confidential/assesment report
- Increment
- Quasi-permanency
- Probation/confirmation
- Promotion
- Training/scholarships/fellowships in India and abroad
- Departmental Examinations
- Deputations and delegations
- Delegation of powers
- Honorarium/awards
- Pension/retirement
- Resignation
- Extention of service
- Re-employment
- Career management
- Nomination of employees
- Forwarding of applications.

B - Welfare

- General staff welfare measures
- Departmental council/office council
- Grant-in-aid
- Co-operative societies
- Central Secretariat Library

C — Vigillance

- Central Civil Services (classification, control appeal) rules.
- All India Services (displine and appeal) rules Complaints
- Displinary proceedings
- Prosecutions
- AppealsPetitions
- Court cases
- Central Civil Services (conduct) rules.
- All India Services (conduct) rules
- Central civil services (safeguarding of National Security) rules
- Employment of dependents in private firms/foreign missions in India.
- Participation in politics
- Radio broadcast, contribution of articles,, editing or managing of newspapers, publications
- Evidence before committee of enquiry
- Subscription
- Gifts
- Private trade or employment
- Moveable/immoveable property
- Reports and returns
- Vigillance Administration

D — Common office services

- Accommodation
- Central Government health scheme
- Working environment
- Furniture
- Stationery and forms.
- Typewriters
- Duplicating machines
- -- Calculating and accounting machines
- Other office machines
- Bycycles
- Office equipment including electrical and mechanical application, appliances and other miscellaneous stores Leveries.
- Blacklisting of firms/contractor
- Constructors for supplies
- Telephones.
- Staff car
- Unserviceable, obsolete and suplus articles
- Maintenance of records
- Printings and binding

Library Care-taking arrangements Security E-Hindi Progressive use of Hindi in Government offices Hi ndi teaching scheme Translation of documents. F-Public Relations Reception - Complaints and enquiries Representative committee - Press DLY/DLZ cars — Entertainments — Flags — Gift Hospitality grant Meetings, conferences, celebration and functions Delegations Visas G-Finance, budget, cash & Accounts Creation of posts pay special pay Allowances ... Increments Deputations and delegations Delegation of powers Honararium Pension/gratuity Budget estimates/revised estimates Expenditure statements Reconciliation Reappropriation Supplementary grants Accounts and audit Advances Payment and recoveries H- Parliament Parliament matters

Reports and returns

List of sub-heads under various main heads :

Main head:

Establishment Sub-head

Creation and classification of posts.

- 11 Continuance/abolition/revival of posts.
- 12 Conversion of temporary into permanent ones.
- 13 Creation of posts.
- 14 Revision of scales of pay
- 15 Upgrading of posts

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17

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19 Miscellaneous

12 Recruitment

- 11 Recruitment (general aspects) including provisions of constitution
- 12 Appointment of dependents of deceased employees
- 13 Appointment of honorary workers
- 14 Appointment of non-Indians
- 15 Estimate (annual) of vacancies
 16 Employment priority and main-
- tenance of roster
- 17 UPSC (exemption from consultation) regulations.
- 18 Framing of recruitment rules
- 19 Notification to and release of vacancies by
 - (i) Local employment exchange

(ii) D.G.E. & T.

- 20 Nomination of candidates by Localemployment exchange and their selection.
- 22 Recruitment through Home Ministry
- 21 Recruitment through employment exchange (general aspect)
- 23 Recruitment by Ministries
- 24 Recruitment from open market including advertisement and inviting of applications.

| | | 25 | Recruitment through UPSC inclu- |
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| | | | ding requisitions for solu. |
| | | | The second of th |
| | | | recommendations of UPSC |
| | | | (i) Class I |
| | | | (i) Class I |
| | | | (ii) Class II |
| | | | (iii) Class II (non-gazetted) |
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| | | 26 | other wise than incomet |
| | | | OI SC. |
| | | 27 | Reservation in services |
| | | 28 | Returns relating to recruitment |
| | | 29 | |
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| | | | promotion made without consultation with UPSC. |
| | | 30 | Ctoff of constant |
| | | 30 31 | Staff strength returns |
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| | | 33 | 20.7 |
| | | 34 | Miscellaneous: |
| 13 | Suitability of can- | 11 | Taking nort in 1'4' |
| | didates for appoint- | 12 | |
| | ment to/for conti- | 12 | - The of Clock Holli appearing |
| | nuance in Govern- | 1.0 | in examination |
| | ment service | 13 | |
| *2 | ment service | | services and posts to subjects of Ne- |
| | | 1.4 | pal, Tibet and migrants from Pakistan |
| | | 14 | Domicile or residential qualifica- |
| | The contract of the contract o | 1// 6 = | tions for employment |
| | | 15 | |
| | | 16 | 20. |
| | | 17 | |
| | | 18 | Miscellaneous: |
| | ~ | | <u> 1</u> |
| 14 | Schedule Castes & | 11 | Representation in posts and services |
| | Scheduled Tribes. | | policy and implementation of |
| | | | safeguards |
| | | 12 | Reservation of vacancies |
| 1.5 | | | - including grouping of posts |
| | | | exclusion of posts from reser- |
| | | | vation orders |
| | | | |
| | | | Dereservation of vacancies |
| | | 14 | |
| | | | for Scheduled Castes & Scheduled |
| | | | Tribes/Central Advisory Board for |
| | | | |
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| | Harijans/Estimate Committee. Complaints from associations regarding non-observance of reservation in services. Miscellaneous |
|--|---|
| 15 Retrenchment | 11 General principles 12 Class I 13 Class II 14 Class II (non-gazetted) 15 Class III 16 Class IV 17 18 |
| 16 Verification/reverification of character and antecedents. | 19 Miscellaneous 11 Rules (general aspects) 12 Class I 13 Class II 14 Class II (non-gazetted) 15 Class III 16 Class IV 17 18 19 20 Miscellaneous |
| 17 Medical examination. | 11 Rules (general aspects) 12 Class I 13 Class II 14 Class II (non-gazetted) 15 Class III 16 Class IV 17 18 19 Miscellaneous |
| Oaths/affirmation of allegiance to Constitution. | n 11 Register of oaths/affirmation 12 13 14 15 Miscellaneous |

| 19 | Personal files (gazetted) | 11 | Secretaries/Special Secretaries/ Additional Secretaries. |
|----|---------------------------|----|---|
| | (Saccines) | 12 | Joint Secretaries |
| | | 13 | Director/Deputy Secretaries |
| | | 14 | Director/Deputy Secretaries Under Secretaries |
| | | 15 | Section Officers |
| | | 16 | |
| | | 17 | Stenographers (Selection grade) |
| | | 18 | Stenographers (grade I) |
| | | 19 | |
| | | 20 | |
| | | 21 | |
| | | 21 | |
| 20 | Personal files | 11 | Research Assistants/Technical |
| | (non-gazetted) | | Assistants/Statistical Assistants |
| | | 12 | Assistants |
| | | 13 | Stenographers (grade II) |
| | | 14 | Investigators |
| | | 15 | Udc's |
| | | 16 | Stenographers (grade III) |
| | | 17 | Ldc's |
| | | 18 | Staff car drivers |
| | | 19 | Jameders/daftries |
| | | 20 | Peons |
| | | 21 | Farashes |
| | | 22 | Sweepers |
| | | 23 | |
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| | | 26 | |
| | | | |
| | | | |

21 Service records

- 11 History of services
- 12 Class I
- 13 Class II
- 14 Service books/Service rolls of non-gazetted officers
- 15 Change in name of a government servant

Note: Officers and staff carrying non-secretariat designations have not been specified in the sub-heads againts main heads 19-20 It is intended that individual ministries/departments should insert additional sub-heads to cover the special categories of officials employed by them.

| | 16 Alteration in the date of birth. 17 Change in qualification of government servants. |
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| | 18 19 |
| | 20 21 Miscellaneous |
| 22 Postings and | 11 General aspects |
| transfers | 12 Class I 13 Class II |
| | 14 Class II (non-gazetted) |
| | 15 Class III |
| | 16 Class IV |
| | 17 |
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| | 19 |
| | 20 Miscellaneous |
| 23 Seniority | 11 General principles |
| | 12 C.S.S. Rules |
| | 13 C.S.S.S., Rules |
| | 14 C.S.C.S. Rules |
| | 15 Indian Statistical Service Rules. |
| | 16 Indian Economic Service Rules. |
| | 17 War Service Rules (lien, seniority) |
| | 18 Established organised services 19 Political sufferers |
| | |
| | |
| | 22 |
| | 21 22 23 24 Miscellaneous |
| | 24 Miscellaneous |
| 24 Leave | 11 Rules (general aspects) |
| pa Laure | 12 Class I |
| | 13 Class II |
| | 14 Class II (non-gazetted) |
| | 15 Class III |
| | 16 Class IV |
| | |
| | 19 |
| | 20 Miscellaneous |

| 25 | Casual leave (including special leave) | 11 12 13 14 15 16 17 18 19 20 | Rules Class I Class II Class II (non-gazetted) Class III Class IV Miscellaneous |
|----|--|--|---|
| 26 | Special pay/ pay | 11 12 13 14 15 16 17 18 19 20 21 22 | Political sufferers (Rules) Class I Class II |
| 27 | Allowances | 18 19 20 21 22 | Rules (general aspects) Children's education allowance (CEA) rules (general aspects) Claims regarding C.E.A. D.A., H.R.A. & C.E.A. Deputation (duty) allowance Overtime allowance Travelling allowance Washing allowance Educational concessions for children of political sufferers Miscellaneous |
| 28 | Confidential/ assessment reports. | 12 13 | Rules (general aspects) Recording of confidential reports in respect of class I officers Recording of confidential reports in respect of Class II officers. |

| | | 15 16 17 18 | respect of class II (non-gazetted) staff. Recording of confidential reports in respect of class III staff. Recording of confidential reports in respect of class IV staff. Communication of adverse entries. Representation for expunction of adverse entries. |
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| | | 20 21 22 | Miscellaneous |
| 29 | Increment | 11 12 13 14 15 | Rules (general aspects) Efficiancy bar Withholding of increments Representation and petitions |
| | | 16 17 18 | Miscellaneous |
| 30 | Quassi-perma- nency | 11 12 | Rules (general aspects) Central Civil Services (Temporary Service) Rules 1949 (general aspects) |
| | 105 m. 16m. 1 | 13 | Issue of quasi-permanency declarations to class I officers. Issue of quasi-permanency declarations to class II officers. Issue of quasi-permanency declarations |
| | | 16 15 | to class III staff. |
| | | 17 18 | Issued of quasi-permanency declarations to class IV staff Representations. |
| | | 19 20 21 22 | |
| 31 | Probation/ confirmation | 11 | |

| | | 13 | Class I officers. | |
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| | | 14 | Confirmation eextension of probation of | |
| | | 15 | Class II officers. | |
| | | 15 | Confirmation of class II (non-gazetted) staff. | |
| | | 16 | | |
| | | 17 | Confirmation of class IV staff. | |
| | | 18 | Confirmation in ex-cadre posts | |
| | | 19 | Representation and petitions | |
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| | | 22 23 | | |
| | | 23 | Miscellaneous | |
| 32 | Promotion | 11 | General principles | |
| | | 12 | Departmental promotion Committee | |
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| | | 18 19 | Representations and petitions | |
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| | | 22 | Miscellaneous | |
| 35 | Training Scholar- | 11 | Training courses at the Indian Institute | |
| | ships Fellowships | | of Public Administration. | |
| | in India and abroad | 12 | Executive training of officers in the states | |
| | | 13 | Refreshers course at the national acade- | |
| | | | my of administration at Mussoorie | |
| | | 14 | Training in Accountancy | |
| | | 15 | Training of assistance (direct recruits) | |
| | | | at the secretariat training school | |
| | | 16 | Training in English/Hindi stenography | |
| | | 17 | Training in English/Hindi typewriting | |
| | | 18 | Training of LDCs (direct recruits) at | |
| | | 10 | the secretariat training school | |
| | | 19 | Training of officers at the administrative | |
| | | 20 | staff college at Hyderabad. | |
| | | 20 | Training for stenographers (direct red- ruits) at the secretariat training school | |
| | | | with at the sectoral at training series | |

| | Training in O&M/ Work study Training aboard Miscellaneous |
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| | 24 25 Miscellaneous |
| 34. Departmental examinations | 11 Framing of rules 12 Holding of examinations 13 Results declaration are representation 14 Representations and petitions 15 |
| | 17 18 Miscellaneous |
| 35. Deputations and delegations | Rules regarding deputation, deputation on foreign service in India and abroad Delegation in India/abroad Deputation of A.I.S. officers Deputation of C.S.S. officers Deputation of C.S.S. officers Deputation of C.S.C.S. officers Organised services Miscellaneous Miscellaneous |
| 36 Delegation of powers | 11 Rules (general aspects) 12 F.R. & S.R. 13 Delegation of Financial Powers Rules, 1958. 14 C.S.R. (Civil Service Regulations) 15 Grant of ex-officio status 16 17 18 19 Miscellaneous |
| 37 Honorarium/ awards | 11 Rules (general aspects) 12 Cass I 13 Class II 14 Class II (non-gazetted) 15 Class III 16 Class IV |

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                     Miscellaneous
                     Rules and orders (general aspects)
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    Pension/
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    retirement
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                     Class II
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            15 Class III
                     Class IV
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                  19 2000
                  20 Miscellaneous
 and developed Constantion
 39 Resignation 11 Rules and orders (general aspects)
         12 Class I
        7 10 13
                     Class II
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                     Class II (non-gazetted)
       2.7 15
                     Class III
      11 3 16 mg
                     Class
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                 18
                 19
                     Miscellaneous
                  water on tambill 11
                 11 Rules and orders (general aspects)
40 Extension of
               12 Class I
13 Class II
   service
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                    Class
               16 Class IV
                 19
                    Miscellaneous
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                 11 Rules and orders (general aspects)
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   Re-employment
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                    Class II
                 14 Class II (non-gazetted)
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                    Class IV
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| 42 | Career management | 11 12 13 14 15 | |
| 43 | Nomination of employees | 11 12 13 14 15 16 17 18 | General aspects Census operation Committee working groups, etc Election work Invigilation |
| | | 19 | Miscellaneous |
| 44 | Forwarding of applications | 11 12 13 14 15 16 17 18 | General aspects For allotment of motor cars, motor- cycles, scooters, etc. For examinations For posts Miscellaneous |
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| 59 60 | Miscellaneous (eg. acceptance of titles and de- corations from foreign Govern- ment, circulars of general interest) | 11 12 13 14 | |

B-Welfare

| Ä | Main head | 3. | Sub head |
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| 11 | General staff | 11 | Broad aspects on 8.5.87. |
| • | Welfare measures | 12 | CSS (Recognition of Service Association) Rules. |
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| | | 15 | Miscellaneous |
| 12 | Departmental | 11 | General aspects/Instructions |
| | council/office | 12 | Department il council constitution. |
| | council | 13 | Office council-constitution |
| | | 14 | Meetings of departmental council |
| | | 15 | Meetings of office council |
| | | 16 | Meetings of regional council |
| | | 17 | Staff Union/association |
| | | 18 | |
| | | 10 | <u>e</u> " |
| | | 20 | ass Association & |
| 13 | Grant-in-aid | 11 | General |
| | en en en en | 12 | Grant for sports and other cultural |
| | AND THE PERSON OF THE PERSON O | | activities |
| | | 13 | submission of annual accounts |
| | | 14 | Departmental canteen |
| | | 15 | |
| | | 16 | |
| | | 17 | Miscellaneous |
| 14 | Cooperative | 11 | Rules and bye-laws (general aspects) |
| 14 | Societies | 12 | Flection of office bearers |
| | Societies | 13 | Meetings of cooperative societies |
| | | 14 | Recovery of contribution |
| | | | and loans. |
| | | 15 | |
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| | | 18 | Miscellaneous |
| 15 | Central Secreta- | 11 | General |
| 15 | riat Library | 12 | Membership application |
| | Hat Library | 13 | |
| | | 14 | |
| | | 15 | |
| | | 16 | Miscellaneous |

C-Vigillance

| 11 | Main head Central Civil Services (Classi- fication, control & Appeal) Rules- Clarification and interpretation of. | 11 12 13 | Sub head- General notifications Schedule regarding Appointing authority, disciplinary authority and appellate authority |
|----|---|----------------------------------|---|
| | | 13 | Regarding charge sheets, documentary evidence, enquiry officer examination of |
| | | 14 | witness and show cause notices Regarding penaltics |
| ` | | 15 | Regarding penalties Regarding consultation with UPSC |
| | | 16 | Regarding appeals and petitions |
| | | 17 | Regarding suspension and subsistence allowance |
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| | | 21 | Miscellaneous |
| 12 | All India Services (Discipline and Appeal) Rules 1955. Clarification and interpretation of. | 11 12 13 14 15 16 | General Regarding Rules 1 to 7 Regarding Rules 8 to 11 Regarding Rules 12 to 18 Regarding Rules 19 to 23 |
| | | 18 19 | Miscellaneous |
| 13 | Complaints | 11 | Class I |
| | | 12 | Class II |
| | | 13 | Class III |
| | | 14 | Class IV |
| | | 15 | General against two or more classes |
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| | | 18 | |
| | | 19 | Miscellaneous |
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| 14 | Diciplinary | 11 | Class 1 |
| | proceedings | 12 | Class II |

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                           Class III
                       14
                           Class IV
                           Joint enquiry
                       15
                           S. Allera
                       16
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                       18
                       19
                          Miscellaneous
 15 Prosecutions
                       11
                           Class I
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                           Joint enquiry.
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                           Miscellaneous
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    duct) Rules,
                      13
                          Regarding Rules 8 to 14
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n. Agricum (*) Transferan

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| 20 | All India Services Conduct) Rules 1954-Clarification and interpretation of | 11 12 13 14 15 16 17 | General notifications Regarding Rules 1 to 7 Regarding Rules 8 to 14 Regarding Rules 14 to 20 Miscellaneous |
| 2i | Central Civil Services (Safeguarding of National Secu- rity) Rules 1953 clarification and interpretation of | 11 12 13 14 15 16 17 18 | General notifications Regarding Rules 1 to 2 Regarding Rules 3 to 4 Regarding Rules 5 to 7 Miscellaneous |
| 22 | Employment of dependents in private firms/ foreign missions in India | 11 12 13 14 15 | Intimation Sanction Miscellaneous |
| 23 | Participation in politics | 11 12 13 14 15 | Intimation |
| 24 | Radio broadcasts, contribution of articles, editing or managing of news papers, publications. | | Sanction Miscellaneous |
| 25 | | 11 | |

| 25 | Evidence before Committee of Enquiry | 11 12 13 14 15 | Sanction Miscellaneous |
|----|--|----------------------------|------------------------------------|
| 26 | Subscriptions | 11 | Sanction |
| | | 12 | |
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| | | 15 | Miscellaneous |
| 27 | Gifts | 11 | Intimation |
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| | | 15 | Miscellaneous |
| 28 | Private trade or | 11 | Sanction |
| 20 | employment | 12 | Saliction |
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