English Notes Revised Latest Syllabus 2026

भारतीय डाक

India Post

IPO EXAM 2026

PAPER-03

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The Constitution of India

Syllabus Detail

- **Preamble** (philosophy, keywords like Sovereign, Socialist, Secular, Republic)
- **Fundamental Rights (Art. 12–35)** → very important for MCQs
- **Directive Principles of State Policy (Art. 36–51)**
- **Fundamental Duties (Art. 51A)**
- **Judiciary**
  - Supreme Court → Articles **124–147**
  - High Court → Articles **214–232**
- **Article 311** (protection for civil servants)
- **Article 338, 338A, 338B** (Commissions for SC, ST, OBC)

Overview Constitutional Development of India

Act	Year	Key Features
Regulating Act	1773	First step towards central control of East India Company.
Pitts India Act	1784	Dual system of control between the British Government and East India Company.
Charter Act	1813	Ended trade monopoly of East India Company; allocated funds for education.
Charter Act	1833	Abolished East India Company's monopoly; centralized administration.
Government of India Act	1858	Transferred control from East India Company to the British Crown.
Indian Councils Act	1861	Increased Indian representation in the legislative council.
Indian Councils Act	1892	Introduced Indian participation in the Imperial Legislative Council.
Morley-Minto Reforms	1909	Introduced separate electorates for Muslims; increased Indian representation.
Government of India Act	1919	Introduced **Dyarchy**, increased Indian participation in governance.
Government of India Act	1935	Established federal structure; introduced **provincial autonomy**.
Indian Independence Act	1947	Gave India and Pakistan independence; partitioned India.
Indian Constitution	1950	Adopted a new constitution and gave India a parliamentary democracy.

Constituent Assembly of India – Brief Overview

Topic	Key Points
Introduction	Formed in **1946**, first session on **9 Dec 1946**; First sovereign democratic body of India.
Formation	Proposed: Mahatma Gandhi → Cabinet Mission Plan (1946). Total Members: **389** (292 from provinces, 93 from princely states, 4 from chief commissioner areas). Later: **299 members** after partitions/resignations. Mode: Indirect election via **Single Transferable Vote**.
Key Members	President: **Dr. Rajendra Prasad**. VP: **Harendra Coomar Mookerjee**. Drafting Committee (29 Aug 1947): **Dr. B.R. Ambedkar (Chairman)**. Prominent: Nehru, Patel, Azad, Sarojini Naidu.
Major Contributions	Drafting of Constitution (adopted **26 Nov 1949**, in force **26 Jan 1950**). Committees: Drafting, Union Constitution, Steering, Fundamental Rights Sub-Committee.
Sessions	Total: **11 sessions (1946–1949)**. First: 9 Dec 1946. Final: 26 Jan 1950. Longest: Dec 1946 – Jan 1947 (1+ month).
Key Documents	Objective Resolution: by **Nehru (13 Dec 1946)**. Draft Constitution: **4 Nov 1948**. Debates: Constituent Assembly Debates (CAD).
Adoption & Dissolution	Constitution adopted: **26 Nov 1949**. Enforced: **26 Jan 1950 (Republic Day)**. Dissolved: **26 Jan 1950**, replaced by Parliament.
Role of Ambedkar	Father of Indian Constitution. Focused on FR, social justice, equality, safeguards for Dalits & marginalized.
Important Articles	Art. 368 → Amendment process. Art. 324 → Election Commission. Art. 395 → Repealed GOI Act 1935.
Exam Quick Facts (MCQs)	- First session: **9 Dec 1946**. - Drafting Committee Chairman: **Ambedkar**. - Adoption: **26 Nov 1949**. - Enforcement: **26 Jan 1950**. - Objective Resolution: **Nehru**.

	- President of Assembly: **Rajendra Prasad**.

Introduction to the Indian Constitution

- **Adopted on**: 26th November 1949
- **Came into force on**: 26th January 1950 (Republic Day)
- **Drafting Committee Chairman**: Dr. B.R. Ambedkar
- **Total Articles**: 448 (divided into 25 parts, 12 schedules)
- **Preamble**: The Preamble of the Constitution describes India as a **Sovereign**, **Socialist**, **Secular**, **Democratic**, **Republic**. It also ensures **Justice**, **Liberty**, **Equality**, and **Fraternity**.

- **Representation**:
  - Anglo-Indian community: Frank Anthony.
  - Parsis: H.P. Modi.
  - Minorities Committee Chairman: Harendra Coomar Mookerjee.

Leadership:

- **First President**: Dr. Sachidanand Sinha.
- **President (Later)**: Dr. Rajendra Prasad.

Major Committees and Their Chairmen

Committee Name	Chairman
Drafting Committee	Dr. B.R. Ambedkar
Union Power Committee	Jawaharlal Nehru
Union Constitution Committee	Jawaharlal Nehru
States Committee	Jawaharlal Nehru
Provincial Constitution Committee	Sardar Vallabhbhai Patel
Committee on Fundamental Rights, Minorities, and Tribal Areas	Sardar Vallabhbhai Patel
Rules of Procedure Committee	Dr. Rajendra Prasad
States Committee (Negotiating with States)	Sardar Vallabhbhai Patel
Steering Committee	Dr. Rajendra Prasad
Flag Committee	J.B. Kripalani
Committee on Chief Commissioners' Provinces	B. Pattabhi Sitaramayya
Order of Business Committee	K.M. Munshi
House Committee	B. Pattabhi Sitaramayya
Finance and Staff Committee	Dr. Rajendra Prasad
Credentials Committee	Alladi Krishnaswami Iyer

Source of Indian Constitution.

S.No.	Source	Features Borrowed
1	Government of India Act, 1935	Federal system, office of governor, judiciary, public service commissions, emergency provisions, and administrative details.
2	British Constitution	Parliamentary government, rule of law, legislative procedure, single citizenship, cabinet system, writs, parliamentary privileges, and bicameralism.
3	US Constitution	Fundamental rights, independence of judiciary, judicial review, impeachment of president, removal of judges, vice president post.
4	Irish Constitution	Directive Principles of State Policy, nomination of Rajya Sabha members, election method of president.
5	Canadian Constitution	Federation with strong Centre, residuary powers to Centre, state governors appointed by Centre, advisory jurisdiction of Supreme Court.
6	Australian Constitution	Concurrent List, freedom of trade, commerce, intercourse, joint sitting of Parliament Houses.
7	Weimar Constitution (Germany)	Suspension of Fundamental Rights during Emergency.
8	Soviet Constitution (USSR, now Russia)	Fundamental duties and the ideal of justice (social, economic, political) in the Preamble.
9	French Constitution	Republic and ideals of liberty, equality, and fraternity in the Preamble.
10	South African Constitution	Procedure for constitutional amendment, election of Rajya Sabha
11	Japanese Constitution	Procedure established by Law

Schedule of Indian Constitution.

Schedule	Subject Matter
1st	Names & extent of States and Union Territories
2nd	Salaries, allowances & emoluments of President, Governors, Speakers, Judges, CAG, etc.
3rd	Forms of Oaths & Affirmations (Ministers, MPs, Judges, CAG, Legislators)
4th	Allocation of seats in Rajya Sabha to States & UTs

5th	Administration & control of Scheduled Areas & Scheduled Tribes
6th	Administration of Tribal Areas (Assam, Meghalaya, Tripura, Mizoram)
7th	Division of powers – Union List, State List, Concurrent List
8th	22 Recognized Languages (originally 14)
9th	Land reform, zamindari abolition laws – placed beyond judicial review (1st Amendment, 1951)
10th	Anti-Defection Law – disqualification of MPs/MLAs (52nd Amendment, 1985)
11th	29 subjects of Panchayats (73rd Amendment, 1992)
12th	18 subjects of Municipalities (74th Amendment, 1992)

Parts of the Indian Constitution

Part	Title	Articles	Key Features
Part I	The Union and its Territory	Articles 1 to 4	- Deals with formation, renaming, and reorganization of states and territories. - **Article 1**: India is a Union of States.
Part II	Citizenship	Articles 5 to 11	- Defines **Indian citizenship** and the provisions for acquiring and terminating citizenship.
Part III	Fundamental Rights	Articles 12 to 35	- Provides **Fundamental Rights** (e.g., equality, freedom of speech, right to life, cultural rights).
Part IV	Directive Principles of State Policy	Articles 36 to 51	- Provides non-justiciable principles for the creation of a welfare state.
Part IVA	Fundamental Duties	Article 51A	- Specifies the **fundamental duties** of citizens (e.g., respect for Constitution, National Flag, and National Anthem).
Part V	The Union	Articles 52 to 151	- Deals with the structure of the **Union Government** (President, Vice-President, Parliament, etc.).
Part VI	The States	Articles 152 to 237	- Defines the structure of **State Governments** (Governor, State Legislature, High Courts, etc.).
Part VII	The States in Part B of the First Schedule (Repealed)	Article 238	- This part was **repealed by the 7th Amendment Act of 1956** and dealt with former **Part B States**.
Part VIII	The Union Territories	Articles 239 to 242	- Defines the provisions for the **Union Territories** (administration and governance).
Part	Panchayats	Articles	- Deals with the **Panchayati Raj**

IX		243 to 243O	system (local government in rural areas).
Part IX-A	Municipalities	Articles 243P to 243ZG	- Deals with the **Municipalities** system (local government in urban areas).
Part X	The Scheduled and Tribal Areas	Articles 244 to 244A	- Provides for the administration of **Scheduled Areas** and **Tribal Areas**.
Part XI	Relations Between the Union and the States	Articles 245 to 263	- Defines the distribution of **legislative, executive, and financial powers** between the Union and States.
Part XII	Finance, Property, Contracts and Suits	Articles 264 to 300A	- Deals with financial relations between the Union and States, property rights, and legal proceedings.
Part XIII	Trade and Commerce Within the Territory of India	Articles 301 to 307	- Deals with the freedom of **trade, commerce, and intercourse** within India.
Part XIV	Services Under the Union and the States	Articles 308 to 323	- Deals with the **Public Services**, including conditions of service and recruitment.
Part XIV-A	Tribunals	Articles 323A to 323B	- Provides for the establishment of **administrative tribunals** for dispute resolution.
Part XV	Elections	Articles 324 to 329A	- Deals with **elections** to the Parliament, State Legislatures, and the office of President.
Part XVI	Special Provisions Relating to Certain Classes	Articles 330 to 342	- Provides for **reservation** and other special provisions for **Scheduled Castes, Scheduled Tribes, and Anglo-Indians**.
Part XVII	Official Language of the Republic of India	Articles 343 to 351	- Deals with the **official languages** of India (Hindi and English) and language-related provisions.
Part XVIII	Emergency Provisions	Articles 352 to 360	- Provides for the **declaration of National Emergency**, **State Emergency**, and **Financial Emergency**.
Part XIX	Miscellaneous	Articles 361 to 367	- Contains miscellaneous provisions like **immunity of the President**, and **protection of certain laws**.
Part	Amendment of the	Article 368	- Deals with the **process for amending**

Central Administrative Tribunal (CAT) Act 1985

Chapter -I Preliminary

Section 01- Short Title and Commencement:

- **Name**: Central Administrative Tribunals Act, 1985 (Act No. 13 of 1985).
- **Enactment Date**: 27th February 1985.
- **Commencement Date**: 1st July 1985.
- **Establishment of Act**- under Article **323-A**

Section 02 - Application:

- The Act **does not apply** to:
  - Members of the armed forces (military, naval, air).
  - Officers or servants of the **Supreme Court** or **High Courts**.
  - Staff of the **Parliament** or **State Legislatures**.

Section 03 - Definitions:

a. **Administrative Member**: A non-judicial member of the Tribunal.
b. **Judicial Member**: A member of the Tribunal with judicial qualifications (includes Chairman if qualified).
c. **Chairman**: Head of the Tribunal.
d. **Vice-Chairman**: A member authorized by the government to perform administrative functions at Tribunal Benches.
e. **Appropriate Government**:
   i. For **Central Tribunal**: Central Government.
   ii. For **State Tribunal**: State Government.
f. **Tribunal**: Includes **Central Administrative Tribunal** (CAT) and **State Administrative Tribunals**.
g. **Service Matters**: Includes matters related to:
   i. Remuneration, pension, retirement benefits.
   ii. Tenure, seniority, promotion, leave.
   iii. Disciplinary issues.
   iv. Other service-related matters.
h. **Service Rules**: Rules for redressal of grievances related to service conditions.

2. **Jurisdiction**:
    - The Act applies to matters **in connection with the affairs of the Union Government** or any **State Government** or **local authorities** under Indian jurisdiction.
3. **Important Terms**:
    - **Bench**: A division of the Tribunal.
    - **Notification**: Published in the **Official Gazette**.
    - **Appointed Day**: The date when the Tribunal is established.
    - **Member**: Any member (Judicial or Administrative) of the Tribunal, including the Chairman.

MCQ Key Points:

- **Act Name**: Central Administrative Tribunals Act, 1985 (Act No. 13 of 1985).
- **Commencement Date**: 1st July 1985.
- **Exclusions**: Armed forces, Supreme Court/High Court officers, and Parliament/State Legislature staff.
- **Service Matters**: Covers pay, pension, promotion, leave, and disciplinary issues.

Chapter II: Establishment of Tribunals and Benches

Section 4: **Establishment of Administrative Tribunal**:

- **Central Government** shall establish the **Central Administrative Tribunal (CAT)**.
- **State Administrative Tribunal**: Established on request from the State Government (named as **[State] Administrative Tribunal**).
- **Joint Administrative Tribunal**: For two or more States, can be established by **Central Government** based on agreement.

Section 5: **-Composition of Tribunals and Benches**:

- **Tribunal Composition**: Each Tribunal has a **Chairman** and a mix of **Judicial and Administrative Members**.
- **Bench Composition**: Each **Bench** has 1 Judicial Member and 1 Administrative Member.
- **Transfer of Members**: The **Chairman** can transfer any member between Benches as needed.
- **Principal Bench**: **Central Administrative Tribunal's** main Bench sits at **New Delhi**.

- **State Tribunals**: The **State Government** specifies the locations for the **State Administrative Tribunal** Benches by notification. Ahmedabad, Allahabad, Bangalore, Chandigarh, Chennai, Cuttack, Ernakulam, Guwahati, Hyderabad, Jabalpur, Jaipur, Jammu Jodhpur, Kolkata, Lucknow, Mumbai and Patna

Section 6- Qualifications for Appointment:

- **Chairman**: Must be a **former High Court Judge**.
  - If appointed as **Vice-Chairman** before the Act, they can be appointed Chairman after 2 years as Vice-Chairman.
- **Administrative Member**:
  - Must have held the post of **Secretary** to the Government of India for 2 years, or **Additional Secretary** for 5 years.
- **Judicial Member**:
  - **Secretary** to the Government of India in **Legal Affairs** or **Legislative Department** for 2 years, or **Additional Secretary** for 5 years.
- **Appointment Process**:
  - **Central Tribunal**: Chairman and Members appointed by the **President**, after consultation with **Chief Justice of India**.
  - **State Tribunal**: Chairman and Members appointed by the **President**, after consultation with the **Governor** of the respective State.
  - **Joint Tribunal**: Appointed by the **President**, after consultation with the **Governors** of concerned States.

Section 7 - Vice-Chairman Acting as Chairman:

- **Vice-Chairman** acts as **Chairman** in case of a **vacancy** (due to death, illness, or resignation).
- **Notification** issued by **appropriate government** for the Vice-Chairman to discharge the functions of Chairman.

Section 8: Term of Office

- **Chairman**:
  - **After Tribunals Reforms Act 2021**: 4 years or until age 70, whichever is earlier.
- **Members**:
  - **After Tribunals Reforms Act 2021**: 4 years or until age 67, whichever is earlier.
- **Conditions of Service**: Same as applicable to **High Court Judges**.

Manual of Procurement of Works

1.3 Applicability of this Manual

1. Scope and Definition of "Works"

The term **"Works"** covers any self-contained activity that fulfills a technical or economic function using engineering design, labor, materials, machinery, or equipment. It includes civil works (such as roads, bridges, buildings, and sewerage) as well as mechanical and electrical works (like machinery installation, erection, and overhauling).

Important Point: Incidental or consequential supply of materials and services as part of a project also falls under the definition of "Works."

2. Classification of Works (GFR 2017 - Rule 130)

Under **Rule 130 of GFR 2017**, civil works are broadly classified into three distinct categories:

- **Original Works:** Covers brand-new constructions, site preparation, additions, structural alterations, remodelling, or special repairs needed to restore abandoned/newly purchased structures.
- **Minor Works:** Works that increase or add capital value to existing assets without creating entirely new ones.
- **Repair Works:** Works carried out strictly to maintain existing buildings and fixtures. These do not add capital value; they only restore functionality.

Important Point: Repair Works are further divided into **Annual Repairs** (routine/yearly maintenance) and **Special Repairs** (major non-routine repairs). Certain major special repairs can qualify as *Original Works*.

Manual of Procurement of Service

Chapter I: Introduction to Procurement of Consultancy/ services

1.3. Applicability of this Manual

1. Definition of Services & Categories

- **Definition of Services:** Any subject matter of procurement that cannot be classified as goods or works (except those incidental or consequential to the service).
- **Two Distinct Categories:**
  1. **Consultancy Services**
  2. **Non-Consultancy (NC) Services** (Defined by exclusion: any service that is *not*

2. Consultancy vs. Non-Consultancy (NC) Services

Feature	Consultancy Services (Rule 177, GFR 2017)	Non-Consultancy (NC) Services
Primary Nature	Non-physical, project-specific, intellectual, and procedural services	Routine, repetitive, physical, or procedural non-intellectual services
Deliverables / Outcomes	Vary from one consultant to another	Tangible, measurable, and based on consistent performance standards
Exclusions	Direct engagement of a retired Government servant	—
Typical Examples	Management, policy, communication, feasibility studies, project management, engineering, finance & accounting, taxation, training, development	Transport, logistics, clearing & forwarding, courier services, office/building upkeep (excluding civil/electrical works), drilling, aerial photography, satellite imagery, mapping

1.10 When is Procurement of Consultancy Services Justified? (Rules 178 & 180 of GFR 2017)

Consultancy services may be procured when a Ministry/Department requires **specialized, high-quality professional services** that are **not available in-house**. Engagement of consultants should be for a **specific, well-defined assignment** with a clear scope and time frame, and **prior approval of the Competent Authority** is mandatory.

Consultancy services are justified in the following situations:

- **Inadequate in-house capability or capacity** to perform the required work.
- Requirement of **specialized expertise** for delivering high-quality professional services.
- Need for **independent and impartial advice** to avoid conflicts of interest.
- Requirement for **knowledge transfer, training, or capacity building** as an outcome of the consultancy.
- Need to **acquire information**, identify, or implement **new methods and systems**.
- Requirement for **planning and implementing organizational change**.
- Even where internal capability exists, consultancy may be engaged if it offers better:
    - **Economy**
    - **Efficiency**
    - **Speed of execution**
    - **Optimum utilization of staff, technology, materials, money, and time**

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GPF (Central Services) Rules, 1960

Rule 1: Short Title and Commencement

- Title- The **General Provident Fund (Central Services) Rules, 1960**,
- Came into force on 1st April 1960.
- Present rate of Interest - 7.1%

Rule 2: Definitions

- **Accounts Officer**: The officer designated to maintain the Provident Fund account.
- **Emoluments**: Basic pay, leave salary, or subsistence grant as per Fundamental Rules.
- **Family**:
  - **For male subscribers**: Wife/wives, parents, children, minor brothers, unmarried sisters, deceased son's widow and children, paternal grandparent (if no parents alive).
  - **For female subscribers**: Husband, parents, children, minor brothers, unmarried sisters, deceased son's widow and children, paternal grandparent (if no parents alive).
- **Fund**: General Provident Fund.
- **Leave**: Any type of leave recognized under Fundamental Rules.
- **Year**: Financial Year.

Rule 3: Constitution of the Fund

- The Fund is maintained in rupees, and the government account name is "General Provident Fund."

Rule 4: Conditions of Eligibility

1. **Eligible Employees**:
   - Temporary government servants after 1 year of continuous service.
   - Re-employed pensioners (except those eligible for Contributory Provident Fund).
   - Permanent government servants.
2. **Exclusions**:
   - Government servants appointed after 1st January 2004 are not eligible.

General Financial Rules, 2017

Chapter 1 Introduction: Key Definitions

Rule 2:Definitions

- **CAG**: Comptroller & Auditor General of India.
- **Consolidated Fund**: Article **266(1)**, Constitution of India.
- **Contingency Fund**: Established under **Contingency Fund of India Act, 1950**, as per **Article 267(1)**.
- **Drawing & Disbursing Officer (DDO)**:
  - Head of Office / Gazetted Officer designated to **draw bills & make payments** for Central Govt.
  - Includes HoD/Administrator if they discharge the function directly.
- **Recurring Expenditure**: Expenditure **incurred periodically** for the same purpose.
- **Non-Recurring Expenditure**: Expenditure **other than recurring**.
- **Re-appropriation**: Transfer of funds from one **primary unit of appropriation** to another.

- **CAPEX Model**:
  - Buyer **purchases goods outright** (capital expenditure).
  - Buyer arranges **consumables, maintenance after warranty, disposal** after useful life.
- **OPEX Model**:
  - Seller provides goods, **maintains them, supplies consumables**, and takes them back after contract life.
  - Buyer pays in **staggered manner** as per contract.

Chapter 2: General System of Financial Management

Rule 7 – Government Money

- All money received *by/on behalf of Govt.* (dues, deposits, remittances, etc.) must be **promptly deposited** into Govt. Account.
- As per **Articles 150 & 283(1) of Constitution**.

Rule 8 – Public Account (Art. 284)

1. All money (not Govt. revenue/public money) deposited with officers → to be credited in **Public Account**.

2. Money with **Supreme Court/other courts (except High Courts in UTs)** → credited to Public Account.
3. Credit Head & withdrawal procedure → as per **Govt. Accounting Rules 1990 & CGA (Receipts & Payments) Rules 1983**.

Rule 9 – Govt. Receipts & Dues

- Dept. concerned must ensure **correct, prompt assessment, collection & credit** of Govt. receipts to **Consolidated Fund/Public Account**.

Rule 10 – Accounts by Controlling Officer

- Must ensure **monthly accounts/returns** from subordinates, verifying **credit in treasury/bank**.

Rule 11 – Money Receipts

- Officers receiving money must issue **Form GAR-6 receipts** and follow proper procedure.

Rule 12 – Outstanding Dues

- Govt. dues must not remain uncollected without reason.
- **Irrecoverable amounts** → write-off only with **competent authority's approval**.

Rule 15 – Rent Recovery

- Civil Depts. (not CPWD) → HOD/Administrator responsible for **proper rent recovery** of buildings/lands.

Rule 16 – Fines

1. Authorities must ensure **collection, verification, deposit** of fines.
2. Refund of fines must be **properly checked & deposited**.

Rule 17 – Misc. Demands

- AOs to monitor **miscellaneous Govt. demands** (from States, local funds, contractors, etc.).

Rule 18 – Remission of Revenue

- Govt. revenue **cannot be remitted/abandoned** unless permitted by **competent authority**.

Rule 19 – Annual Statement of Remissions

- All depts. (except Posts) must submit **remission statements** every year by **1st June** to Audit & Accounts Officer.
- Remissions below **₹1,000** need not be included.

Rule 21 – Standards of Financial Propriety

Officers must exercise **prudence & vigilance** over public money. Key principles:

1. Expenditure should not exceed necessity.
2. No authority should sanction expenditure benefiting itself.
3. Public funds cannot be used for individual/group benefit.

Rule 22 – Expenditure from Public Funds

- Expenditure/transfer/deposit from **Consolidated Fund, Contingency Fund & Public Account** only if **authorized by competent authority**.

Rule 23 – Delegation of Financial Powers

- Govt. financial powers delegated to **subordinate authorities**.
- **Undelegated powers → Finance Ministry**.

Rule 24 – Consultation with Financial Advisers

- Ministries/Depts. must **consult FA before incurring expenditure**.

Rule 25 – Provision of Funds for Sanction

- Every sanction must **specify grant/appropriation details**.

Rule 26: Responsibility of Controlling Officer in Respect of Budget Allocation
The Controlling Officer is responsible for ensuring that:
(i) Expenditure does not exceed the budget allocation.
(ii) Expenditure is incurred for the intended purpose.
(iii) Adequate controls are in place to prevent waste and loss of public funds.

Rule 27 – Date of Effect of Sanction

- Sanctions/orders/rules take effect from **date of issue**, unless otherwise specified.

Rule 28 – Prior Consent of Finance Ministry Required

- Needed when:
    1. Grant of **land/revenue/mineral/forest/water rights/privileges**.
    2. **Relinquishing revenue**.

Rule 29 – Communication of Sanctions

- Financial sanctions/orders → sent to **Audit & Accounts Officer**.
- Exceptions (not sent to Audit):
    - Grants/advances to employees.
    - Appointments, promotions, transfers.
    - Creation/abolition of posts.
    - Handing over/taking over charges.
    - GPF advances.
    - Contingent expenditure by HoO.
    - Routine sanctions by subordinate officers.

Rule 30 – Lapse of Sanctions

- **Sanction lapses** if **no payment made within 12 months**.

Rule 31 – Sanction for Allowances

- Allowance sanction **does not lapse** if not drawn within 12 months.

Rule 32 – Remission of Disallowances / Writing Off Overpayments

- **Competent authority** (as per delegation) can **write off overpayments** to Govt. servants.

DEFALCATION AND LOSSES

Rule 33: Reporting of Losses and Irregularities

- **Rule 33 (1)**: **Losses Report**
  Losses of public money, departmental revenue, stamps, or property must be

reported immediately by the subordinate authority to the higher authority.
Exceptions:
  - Mistakes in assessment, time-barred claims, or overruled claims.
  - Petty losses ≤ ₹10,000.
- **Rule 33 (2)**: **Serious Irregularities**
  Serious irregularities must be reported to the Financial Adviser/Chief Accounting Authority and the Controller General of Accounts.
- **Rule 33 (3)**: **Two Stages of Reporting Losses**
  - Initial report: As soon as suspicion arises.
  - Final report: After investigation, detailing the loss, errors, negligence, and recovery possibilities.
- **Rule 33 (6)**: **Loss Due to Culpability**
  If a loss is due to a government servant's fault, the concerned department bears the loss, and any recoveries must be credited to that department.

Rule 34: Loss of Property Due to Fire, Theft, or Fraud

- Losses exceeding ₹50,000 due to fire, theft, fraud, etc., must be reported to the police for investigation.

Rule 35: Loss of Immovable Property

- Loss of immovable property exceeding ₹50,000 due to natural disasters (fire, flood, cyclone, etc.) must be reported immediately to the government.

Rule 36: Report to Audit and Accounts Officers

- After an inquiry into the loss, a report copy must be forwarded to the Audit Officer and Pay and Accounts Officer.

Rule 37: Responsibility for Losses

- An officer will be personally held responsible for any loss due to fraud or negligence.

Rule 38: Prompt Disposal of Loss Cases

- Action on detection, reporting, write-off, and disposal of loss cases should be prompt, especially regarding delinquents and remedial actions.

Rule 39: Demand for Information by Audit or Accounts Officer

- Subordinate authorities must provide any requested information to the Audit or Pay and Accounts Officer for official accounts, reports, and audits.

Rule 40: No Withholding of Information

- Subordinate authorities must not withhold any information, books, or documents requested by the Audit or Accounts Officer.

Rule 41: Handling Classified Documents

- Classified documents (e.g., ‘Secret’, ‘Top Secret’) should be sent directly to the Head of the Audit Office with clear classification. The Audit Office will handle it per standard procedures.

Chapter 6: Procurement of Goods and Services (Rules 142 to 206)

PROCUREMENT OF GOODS

Rule 142: General Rules on Procurement of Goods
This chapter outlines the general rules for Ministries or Departments regarding the procurement of goods needed for public service.

Rule 143: Definition of Goods

The term **'goods'** includes:
1. **Tangible products**: like material, commodity, livestock, furniture, fixtures, raw material, spares, instruments, machinery, equipment, industrial plant, vehicles, aircraft, ships, medicines, railway rolling stock, accessories.
2. **Intangible products**: like software, licenses, patents, and intellectual property.
3. **Incidental or consequential work and service**: such as transportation, insurance, installation, commissioning, training, and maintenance.
However, **'goods'** does **not** include books, publications, or periodicals for a library

Rule 144: Fundamental Principles of Public Procurement

- Authorities must ensure efficiency, economy, and transparency in public procurement.
- Procurement descriptions should be:
  - Objective, functional, generic, measurable.
  - Specify technical, qualitative, and performance characteristics.
  - Not mention trademarks, trade names, or brands.
- Ministries/Departments must prepare and publish an Annual Procurement Plan before the year starts.

Rule 145: Authorities Competent to Purchase Goods

- Any authority authorized to incur expenditure can approve goods purchases for public service, following Delegation of Financial Powers Rules.

Rule 146: Procurement of Goods for Mobilization

- Special procedures apply for procuring goods required for mobilization.

Rule 147: Powers for Procurement of Goods