प्रधान निदेशक के पतल से

अंतर्भाषी का प्रसिद्ध कहावत "Prevention is better than cure" को चालू ना छोड़ना दर्शाता है क्योंकि केंद्रीय कर्मचारियों के विकास में विवेक के अनुप्रयोग एक नवाचारीय क्रम है।

इसके आवश्यकता इसलिए आ आने है क्योंकि केंद्रीय कर्मचारियों के स्वास्थ्य बच्चे में बेहद जुड़े हुए हैं और इसके बावजूद उनके स्वास्थ्य में अवैध सुधार नहीं हुआ है, अतः अंदाजा इस बात से स्पष्ट है कि रक्षमण, मुनिमह और हिल जिसके कर्मचारियों की संख्या में वर्ष-बर्ष बढ़ती रही है और असे विभाग के कर्मचारियों (जो कुल और संमिश्रित) के निर्माण के लिए विभाग के कामना पर स्थापित असर पड़ा है। 

रिपोर्ट में दिखाई देगी कि विभाग के कर्मचारियों को अधिक शानदार अवधि (जैसे साप्ताहिक कार्ययोग) करना पड़ा था, उससे कर्मचारी कम ही कम इस धारा नीतियों के अनुसार अस्तित्व असह्य था। किन्तु उनके अन्तर्गत इनमें काफी परिवर्तन आया है, जिसका प्रभाव सभी कर्मचारियों के स्वास्थ्य पर पड़ा है। ऐसे से केवल स्वास्थ्य संबंधी रुपेय संबंधी कर्मचारियों के लिए मुख्य योग विश्वसनीय धारा को ही।

योग के लाभ सभी जानते हैं और यह सच्चाई इस संघठन के शुरु होते ही इसके अवशेष परिणाम देखने को मिली।

संस्था ने इस संघठन ने फिर तमामी एक पादर्थ के "Stress Management for Divisional Accountants & DAO" किया था जिसमें डो. दिनों तत्काल डूर करने के लिए नागपुर के प्रतिष्ठान ने कर्मचारी श्री पी.सी. आतान के ने बढ़ाए जुड़े सुधार ने गौरव में मार्गदर्शन किया। इस संघठन के उपयोगकर्ताओं के संग्रह के और इस प्रकार के कार्यक्रम के आने-वाले वर्षों में सभी कर्मचारियों के लिए लाभ करने पर विचार करने लगे।

फिर तमाम के लिए संघठन के जो विशेष वर्ग "राजस्व लेखांकितार" के संघ ने इसमें विवेक के ”रेखा में रखने रेल रवात (मालमल) के लेखांकिता" पर शोध कार्य देखने को मिला है और इस शिक्षा ही जारी रखने का निर्देशन ग्रहण करने पर विचार करने है।

तमाम में केंद्रीय सलाहकार समिति के सदस्यों को माह अगस्त 2015 में आयोजित पारंगत बैठक में शामिल होने के लिए जरुरी जारी किया गया।

जयप्र कृपाल शाह
प्रधान निदेशक
Entry Behavior Test is (EBT) conducted at the beginning of IS-Based courses in order to access the knowledge & skill level of the participants in the subject concerned. Participant wise result of the End Course Test (ECT) are compared with the result of EBT to quantify the impact of training. A chart depicting the impact of training in respect of IS based courses conducted between Oct.2014 and March 2015 is given.

<table>
<thead>
<tr>
<th>Course</th>
<th>Before Training</th>
<th>After Training</th>
<th>Marks Scored</th>
</tr>
</thead>
<tbody>
<tr>
<td>PL-SQL Programming</td>
<td>11</td>
<td>85</td>
<td></td>
</tr>
<tr>
<td>Auditing through IDEA - Batch - 2</td>
<td>21</td>
<td>90</td>
<td></td>
</tr>
<tr>
<td>Introduction to MS Access</td>
<td>26</td>
<td>89</td>
<td></td>
</tr>
<tr>
<td>Level - II - B (IT Audit Advance)</td>
<td>28</td>
<td>90</td>
<td></td>
</tr>
<tr>
<td>Maintenance of Hardware/Software</td>
<td>55</td>
<td>92</td>
<td></td>
</tr>
<tr>
<td>Oracle 11g</td>
<td>16</td>
<td>86</td>
<td></td>
</tr>
<tr>
<td>Working with Internet, E-mail &amp; ...</td>
<td>39</td>
<td>88</td>
<td></td>
</tr>
</tbody>
</table>
Understanding Non Tax Revenue (continued)

<table>
<thead>
<tr>
<th>Name of Ministry/Department/Govt.</th>
<th>Type of Non Tax Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Contributions and Recoveries towards Pension and Other Retirement Benefits</strong></td>
<td></td>
</tr>
</tbody>
</table>
| Civil                             | Subscriptions and Contributions  
Pensionary charges in respect of High Court Judges recovered from the State Governments  
Burma Government's Contributions towards pre-separation pensionary liabilities |
| Defence                           | Army  
Navy  
Air Force |
| Miscellaneous General Services    | Unclaimed Deposits  
Pre partition receipts  
State Lotteries  
Unpaid dividend of Companies  
Sale of Land and property  
Receipts from properties acquired under Chapter XX -A of Income Tax Act, 1961  
Canteen Stores Department  
Guarantee Fees  
Gain by Exchange |
| Defence Services - Army           | Army (including reservists)  
Auxiliary Forces  
Civilians  
Receipt from Military Farms works  
Research and Development Organisations  
Inspection Organisations  
Receipts from Services and Supplies Stores |
| Defence Services - Navy           | Receipts from Works  
Receipts from Services and Supplies Stores |
| Defence Services - Air Force      | Receipts from Works  
Receipts from Services and Supplies Stores |
| Defence Services - Ordnance Factories | Sale of surplus and obsolete stores |
| Education, Sports, Art and Culture | General Education  
Secondary Education  
University and Higher Education  
Adult Education  
Languages development  
General  
Technical Education  
Sports and Youth Services  
Art and Culture  
Receipts from Cinematograph Films Rules |
| Medical and Public Health Services | Receipts from Patients for hospital and dispensary services  
Receipts from Employees State Insurance Scheme  
Contribution for Central Government Health Scheme  
Medical Store Depots  
Receipts from Drug Manufacture |

**To be contd.**

**प्रशिक्षण का मूल्यांकन (EVALUATION OF TRAINING)**

प्रतिभाधारिणी की प्रतिक्रिया के आधार पर प्रशिक्षण कार्यक्रम का मूल्यांकन किया जाता है एवं उस पाद्ययमक को ग्रेड दिया जाता है।

नीचे दिखाई दिए गए वर्ष में IS Based एवं General में हुए पाद्ययमकों के ग्रेड को दर्शाया गया है।

**अक्टूबर 2014 से मार्च 2015 के दौरान आयोजित पाद्ययमकों की रेटिंग**

| क्लास एमएस कोर्स | ग रेटिंग 54%  
ख रेटिंग 30%  
क रेटिंग 16%  
क रेटिंग (उच्च)  
ख रेटिंग (बहुत अच्छा)  
ग रेटिंग (अच्छा)  |
|------------------|-------------------|
| जनरल कोर्स | ग रेटिंग 9%  
ख रेटिंग 44%  
क रेटिंग 47%  
क रेटिंग (उच्च)  
ख रेटिंग (बहुत अच्छा)  
ग रेटिंग (अच्छा)  |
### हमारे अवूर्त प्रशिक्षणार्थी (OUR TOPPERS)

इस संस्थान में प्रशिक्षण के आंतरिक भौतिक परिशिष्ट आधारित की जाती है। परिशिष्ट में प्रमुख एवं दूसरी स्थान प्राप्त करनेवाले प्रशिक्षणार्थी को पूरी तरह से दर्शाया गया है। परिशिष्टार्थी की स्रोती और प्रेरणा दर्शावा के लिए उन्हें टोकन के रूप में स्मृति चिन्ह और योग्यता प्रमाण पत्र से सम्मानित किया गया। उनके कार्यालय को भी इस बारे में सुनिश्चित किया जाता है।

<table>
<thead>
<tr>
<th>आय.एस. कोर्स (IS Courses)</th>
<th>माह एवं वर्ष</th>
<th>प्रथम स्थान</th>
<th>दूसरी स्थान</th>
</tr>
</thead>
<tbody>
<tr>
<td>वर्किंग विश्व इंटरनेट, ई-मेल एंड पोस्टवर्लॉक्ट</td>
<td>अक्टूबर-2014</td>
<td>श्री चन्द्रेश आमवाल, लेखा परिषद एवं दुर्गावत लेखापीठ, भोपाल</td>
<td>श्री निन्द्रलाल, लेखापीठ, प्रमाण प्रदानक लेखापीठ, प.म.रेलवे, जबलपुर</td>
</tr>
<tr>
<td>ओरेंजल IIg</td>
<td>नवंबर-2014</td>
<td>श्री दानीला राहमान, लेखापीठ, महालेखाकार (ले व ह), छत्तीसगढ़, रायपुर</td>
<td>श्री पदवि सदामन, लेखापीठ एवं दुर्गावतलेखापीठ, नागपुर मिस्ट्री, न. लेखापीठ अधिकारी, ग्लासिल, मेल, बोपाल</td>
</tr>
<tr>
<td>मेटेन्स ओफ हेडवेजर ओड सोफ्टवेयर</td>
<td>नवंबर-2014</td>
<td>श्री हेमंत कुमार भोरे, प.म. छत्तीसगढ़, रायपुर, श्री गौवर शिवार्य, प.म.म.म.ते.(E&amp;RSA), म.प. मेल, श्री प्रवीण कुमार, प.म.म.म.ते.(E&amp;RSA), AP, हैदराबाद</td>
<td>श्री दीक्षावत, लेखापीठ एवं दुर्गावतलेखापीठ, भोपाल</td>
</tr>
<tr>
<td>लेखा II-श्री (आय.पी.आईटी अक्टूबर)</td>
<td>दिसंबर-2014</td>
<td>श्री सनील गुप्ता, लेखापीठ, ध.प.म. रेलवे, बिलासपुर</td>
<td>श्री विजय वहांहर वर्मा, लेखापीठ एवं दुर्गावतलेखापीठ, ध.प.म. रेलवे, बिलासपुर</td>
</tr>
<tr>
<td>हाइटेकबन्ड दू. एमएस - एसएस (बिंदु-2)</td>
<td>जनवरी-2015</td>
<td>श्री पंजो जुब्रामीन, दाटा एंड डेटाइपरर महालेखाकार (ले व ह), छत्तीसगढ़, रायपुर</td>
<td>श्री अष्टोक कुर्म देवरी, दाटा एंड डेटाइपरर महालेखाकार (ले व ह), छत्तीसगढ़, रायपुर</td>
</tr>
<tr>
<td>दीनिंद्रगाँव दू. आईडिया (बिंदु-2)</td>
<td>जनवरी-2015</td>
<td>श्री संकेत शाहुर राम, लेखापीठ अधिकारी, महालेखाकार (E&amp;RSA), आ.प. मेल, हैदराबाद</td>
<td>श्री हरिबाबु मुंबू, लेखापीठ अधिकारी, महालेखाकार (E&amp;RSA), आ.प. मेल, हैदराबाद</td>
</tr>
<tr>
<td>फील्ड/एसएसपूल प्राइमारी</td>
<td>फरवरी-2015</td>
<td>श्री प्रसिद्ध कुमार अकेला, दाटा एंड डेटाइपरर महालेखाकार (ले व ह)-II, महाराष्ट्र, नागपुर</td>
<td>श्री रामपाल मुनी, दे.डी.ओ. महालेखाकार (ले व ह)-II, महाराष्ट्र, नागपुर</td>
</tr>
<tr>
<td><strong>जनरल कोर्स (General Courses)</strong></td>
<td>माह एवं वर्ष</td>
<td>प्रथम स्थान</td>
<td>दूसरी स्थान</td>
</tr>
<tr>
<td>--------------------------------</td>
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<td>-------------</td>
<td>--------------</td>
</tr>
<tr>
<td>ओरेंजल ओफ ब्रूड, ब्रूड एंड डिजिटलशेन टेक्निकल ऑफ व्हेसिकल ऑरिफि (मोटर-11)</td>
<td>दिसंबर-2014</td>
<td>श्री गौतम गोवव, लेखापीठ अधिकारी महालेखाकार (ले व ह)-II, महाराष्ट्र, नागपुर</td>
<td>श्री अ.स.व. गोवव, लेखापीठ अधिकारी महालेखाकार (E&amp;RSA)-II, महाराष्ट्र, नागपुर</td>
</tr>
<tr>
<td>मेटेन्स ओफ इलमेंटेशन ऑफ रोस्टर ओफ प्रेसेन्स ऑफ कंडक्स ओफ हीपीसी मेइटिस</td>
<td>जनवरी-2015</td>
<td>श्री अमांक सोलह, लेखापीठ अधिकारी, महालेखाकार (E&amp;RSA), आ.प. मेल, हैदराबाद</td>
<td>श्री वासवधेश शाष्ट्रविज, लेखापीठ अधिकारी, डाक एवं दुर्गावतलेखापीठ, भोपाल</td>
</tr>
<tr>
<td>फाहानाफिलक आटेस्ट इंटरनॉयल</td>
<td>फरवरी-2015</td>
<td>श्री पुजारा हिन्दीतिया, लेखापीठ अधिकारी महालेखाकार (लेखापीठ)-II, महाराष्ट्र, नागपुर</td>
<td>श्री राजेन्द्र पुत्री, लेखापीठ अधिकारी, डाक एवं दुर्गावतलेखाघर, भोपाल</td>
</tr>
<tr>
<td>पर्यावरण्यास इंटरनॉत्स ओफ इंटेमिक्स आर्डिट</td>
<td>मार्च-2015</td>
<td>श्री विकास जुरिक, लेखापीठ अधिकारी महालेखाकार (लेखापीठ), छत्तीसगढ़, रायपुर</td>
<td>श्री श्रीमान कांत सिंह, लेखापीठ अधिकारी महालेखाकार (G&amp;SSA), आ.प. मेल, हैदराबाद</td>
</tr>
</tbody>
</table>
Treasury Inspection Contd....

IV. Compilation section
Nature of work: the work of compilation of accounts is done in the section rendition of monthly accounts to A.G Mumbai. The cash account and list of payment should be prepared in forms I.S.T.29 and I.S.T.30 respectively in which heads of receipts and payment should be printed in the order prescribed by the Accountant General. The cash account should show the total payments made during the month (rule 81 of Account Rules for treasuries, 1972). Cash account incorporating all receipts in treasury from 1st to the end of the month along with receipt schedules and challans (for DDR Heads only) is to be received in A.G (A&E) office by 8th of next month. The first list of payment includes details of payment for the period from the 1st working day to the 18th of a month the second list of payment incorporates the transaction made during the rest of the month. The 1st list of payment with the schedules and vouchers are due to be sent to the Accountant General on the 22nd List of payment with Schedule and voucher is due on 8th of subsequent month except for March when the date of submission may be extended to 12th of April.
The correctness of cash account and list of payment is always verified with reference to the net result under the relevant 'reserve bank deposit' during the month and also with the total of cash balance at non-banking sub-treasuries on the last working day of the sub-treasuries which is taken for purpose of incorporation of accounts.
In view of above line following points to be checked:
a) delay in rendition of monthly account
b) whether any new MH was operated to balance the accounts other than reserve bank deposit balance
c) Wanting voucher which are not enclosed with monthly accounts
d) Proposal of correction memos submitted to A.G. for rectification of misclassification of transactions in the books of accounts of A.G.
e) Number of correction memos submitted by treasury officer to A.G. Mumbai
f) Number of correction memos approved by A.G. Mumbai

Verification of monthly receipt statement, submitted by various departmental officers.
As per Para 428 of MTM the departmental officers are required to prepare and submit the monthly receipt statement of amount credited to their account by themselves to the treasury officer for verification
As per Para 429 of MTM on receipt of such statement the treasury officer has to examine that whether receipts have been correctly accounted for in the treasury as shown by departmental officer
As per para 430 of MTM in cases, if monthly receipt verification statement of any departmental Officer are not received for verification the name of such officers are required to be reported to concerned administrative departments by treasury officer direct
Non verification of receipts by the departmental officers, results into non reconciliation provided in per Para 157(3) of the Maharashtra budget manual.
See that every departmental officer has to get verified that the monthly receipt statement from the treasury officer. The very purpose of verification is to ensure that the amount credited by them in the government account is accounted for in the Government accounts by the treasury officer, the difference, if any required to be reconciled.

V. Deposit Section
Records maintained by this section are as follow:
1) PD/PL account register with plus minus memos'
2) PL/PL account register with annual balance certificate submitted by administrator
As per rule 494 C new personal deposit account should not be opened at a treasury unless there is a special permission of the government in consultation with the Accountant General, except education department for receipt of scholarships and payment thereof.
Personal deposit account which are not operated for more than three complete years should be closed and the balance at the close of March in year credited to government in accordance with the principles contained in rule 495 of Maharashtra treasury rules 1968.
Money receives as person deposit from the administrator of the personal deposit should be exhibited in the respective personal deposit accounts without specification of detailed items.
Withdrawal shall be made only on personal deposit cheques signed by administrators of the deposit accounts and should never be allowed to exceed the balance at credit in the deposit accounts concerned.
The administrator of a personal deposit accounts has to sent early in April each year a certificate of balance standing in his account at the close of the year stating whether the named amount agree with the treasury figures or in case it does not agree the nature of difference is explained. The difference if any pointed out by the administrator should be reconciled by the treasury officer and correction carried wherever necessary. Sometimes the difference may be due to outstanding cheques this aspect should kept in view while reconciling the difference.
The plus minus memos in respect of personal deposit accounts shall also be sent every month to the accountant general.

Point to be see while checking PD/PL
1) Checking of PD/PLA register along with plus minus memos for complete one year
2) Checking of PD/PLA register along with annual balance certificate submitted by administrators.
3) To see that PD/PLA not operated for three complete financial years.
4) To see that no excess withdrawal of amount then the balance credited to accounts.
5) To see that there is no difference between the closing balance of previous month and opening balance of next balance.
6) To see that there is no difference between the balance shown in register and balance worked out in plus minus memos.
7) To see that PD/PLA opened with prior permission of A.G. Mumbai and authorization number was noted in the register.
8) To see that if any amount was transferred from the Revenue Account (expenditure heads) to PLA, to avoid lapse of grant.
9) The unspent balance as on 31st march of every year should be credited to consolidate fund.
10) To see that the record of PD/PLA is kept in treasury in form IST 19
biological diversity are:
- foods, fuel and fibre
- shelter and building material
- purification of water
- detoxification and decomposition of wastes
- stabilization and moderation of the earth’s climate
- moderation of floods, droughts, temperatures extremes and the forces of wind
- generation and renewal of soil fertility, including nutrients cycling
- Pollination of crop of plants, including many crops
- Control of pests and diseases
- Maintenance of genetic resources as key inputs to crops variety and livestock breeds, medicines, and other products
- Cultural and aesthetic benefits
- Ability to adapt to change

What are the main issues related to biological diversity?
There have been many issues discussed at international levels concerning threats to biological diversity. Some of the concerns are as follows:

Species extinction
A major concern about biological diversity is the issue of species extinction. Even though the loss of species is a natural process, such as the extinction of the dinosaurs, the rate of extinction has accelerated dramatically as a result of human activities. (Some estimates put the current rate of extinction 10,000 times above the natural or background rate). These activities include illegal hunting, destruction of natural habitats, and overexploitation of resources. Extinction raises specific concerns because of its irreversibility.

<table>
<thead>
<tr>
<th>Group of organisms</th>
<th># species in each group</th>
<th># threatened species</th>
<th>% of total threatened</th>
</tr>
</thead>
<tbody>
<tr>
<td>Vertebrates</td>
<td>52,629</td>
<td>3,521</td>
<td>7</td>
</tr>
<tr>
<td>Mammals</td>
<td>4,763</td>
<td>1,137</td>
<td>24</td>
</tr>
<tr>
<td>Birds</td>
<td>9,946</td>
<td>1,192</td>
<td>12</td>
</tr>
<tr>
<td>Reptiles</td>
<td>7,970</td>
<td>293</td>
<td>4</td>
</tr>
<tr>
<td>Amphibians</td>
<td>4,950</td>
<td>157</td>
<td>3</td>
</tr>
<tr>
<td>Fishes</td>
<td>25,000</td>
<td>742</td>
<td>3</td>
</tr>
<tr>
<td>Invertebrates</td>
<td>1,190,200</td>
<td>1,932</td>
<td>0.20</td>
</tr>
<tr>
<td>Insects</td>
<td>950,000</td>
<td>557</td>
<td>0.06</td>
</tr>
<tr>
<td>Plants</td>
<td>265,876</td>
<td>5,714</td>
<td>2</td>
</tr>
</tbody>
</table>

The percentage of total threatened species for mammals is greater because we have a lot more information about them than other groups such as insects or invertebrates. With more research on invertebrates we may find that the rate of extinction is far greater than the mammals.
Habitat loss and fragmentation
Habitat is “the place or type of site where an organism or population naturally occurs”. According to studies done, habitat loss is identified as a main threat to 85 per cent of all species. Studies indicate that urbanization has dramatically increased the rate of habitat loss due to clearing of land to meet the demand for development. Deforestation and agricultural expansion are other leading causes. Loss of individual species catches our attention, but the loss and fragmentation of habitat is the greatest threat and the cause of extinction...

Biodiversity hotspots
Biodiversity hotspots are the areas particularly rich in species, rare species, threatened species, or endemic species that are facing signs of threats, of habitat loss, or some combination of these attributes. The most effective way to conserve biodiversity is to prevent the degradation of habitats. If one conserves the habitat one conserves the species contained therein.

Introduced species
Introduced, alien, or exotic species are defined as species of plants, animals and microorganisms introduced outside their natural past or present distribution. Alien species are 'invasive' when they establish and spread in the new environment and threaten the native species, the environment, the economy or some aspect of society. Included in the list of the World Conservation Union of 100 worst invasive alien species, are purple loosestrife, leafy spurge, Japanese knotweed, green crab, spiny water flea, common carp, rainbow trout, and rats.

Effects of human activities
Human activities have affected biological diversity in numerous ways.

Genetic Diversity
Human activities may result in loss of genetic diversity. Wild populations often harbor combinations of genes that have been lost from domesticated varieties. In addition, agricultural practices, such as monoculture cropping, affect biodiversity significantly. Advances in biotechnology have enabled us to cross the species barrier by transferring genes from one species to another. These advances have concerns about potential side effects on human health and the environment, including risks to biodiversity.

Global climatic change
Our planet is warming faster than at any time in the past 10,000 years. According to studies done, climate change has significantly altered biological diversity in plants and other living organisms. Global warming can lead to extinction of species and destruction of habitats.

Fishing Practices - Threats and endangerment of marine species and inland water ecosystems
Some of the threats to marine species result from accidental entanglement and drowning in fishing nets (dolphins, sea turtles), disturbance/destruction of nest sites (seabirds, turtles, seals), and illegal catch of adults (turtles, seals).

Physical alteration and destruction of habitat through abstraction of water, drainage, canalization, and flood-control systems and Construction of dams and reservoirs

Over-exploitation
With world population being more than 6 billion people, there are increasing needs for human survival for living space. Therefore, the life on Earth is increasingly being altered by humans. Old ways of harvesting are being replaced by intensive technologies often without controls to prevent over-harvesting. Unsustainable use of natural resources leads to the loss of biological diversity.

Pollution
Another major threat to biology diversity is pollution. Pollutants affect the health of species directly (by breathing) and indirectly (eating). Air pollution does not recognize international borders because atmospheric pollutants drift with prevailing currents and are deposited far from their original source. Pollution in water bodies and land masses too contribute significantly to the ill health of species and to destruction of biological diversity.

Overgrazing and over cultivation of Grasslands
The effects of the overgrazing of grasslands have significant repercussions on the land surface. Overgrazing can cause serious deterioration of grasslands system. The ground becomes barren and most of the moisture from rains is lost by runoff and evaporation, disrupting the water cycle. It also increases soil erosion. The top soil fails to hold water and the water runs off taking the top soil with it. Lacking moisture and nutrients, the original plants cannot maintain themselves and the vegetative cover continues to decrease until only erosion pavement remains. Natural grasslands nowadays have been drastically altered not only from overgrazing but also as a result of the cultivation to meet human needs.

To be contd.
4. Categories of Pension

<table>
<thead>
<tr>
<th>Red Flags (Fraud indicators)</th>
<th>Anti-fraud measures Preventive</th>
<th>Detective</th>
</tr>
</thead>
<tbody>
<tr>
<td>4.7 Family Pension&lt;br&gt;4.7.8 Family pension recommended in favour of a married daughter. As per the provisions, family pension can be authorized to daughter up to date of attaining 24 years or the date of starting earning or up to the date of marriage whichever is earlier.</td>
<td>• Segregate the case in which family pension recommended in favor of a married daughter. • Verify whether family pension was paid as per provisions that is verify date of starting earning or marriage on the date of death of parents. • Comment suitably in case of deviation.</td>
<td></td>
</tr>
<tr>
<td>4.7.9 Family pension recommended in favor of the youngest son/daughter. As per the provisions, family pension can be authorized to eligible sons/daughters in the order of their age and the youngest will receive his/her share at the last.</td>
<td>• Segregate the case in which family pension recommended in favor of the youngest son/daughter. • Verify whether family pension was paid as per provisions that is verify the age of sons/daughters on the date of death of parents. • Comment suitably in case of deviation.</td>
<td></td>
</tr>
<tr>
<td>4.7.10 Sanction of Administrative Department for payment of family pension in respect of absconded govt. servant not sighted. As per rules the head of the office should send the proposal to Administrative Department for sanction of family pension in respect of absconded govt. servant along with FIR, search report of police, indemnity bond etc., after one year.</td>
<td>• Segregate the case in which family pension in respect of absconded govt. servant has been sanctioned. • Verify the sanction and supporting documents are in order. • Comment suitably in case of deviation.</td>
<td></td>
</tr>
<tr>
<td>4.7.11 Family Pension sanctioned from the date of absconding at enhanced rate. 1. The family pension at normal rate is payable for seven years from the date of FIR. 2. After seven years when the death of absconded government is established, family pension at enhanced rate is sanctioned.</td>
<td>• Segregate the case in which family pension in respect of absconded govt. servant has been sanctioned from the date of absconding. • Verify whether the sanction is in order as per provisions. • Comment suitably in case of deviation. (to be contd.)</td>
<td></td>
</tr>
</tbody>
</table>

Contd. from previous issue

q. Theft of Internet Hours:- Unauthorized use of Internet hours paid for by another person. By gaining access to an organisation's telephone switchboard (PBX) individuals or criminal organizations can obtain access to dial-in/dial-out circuits and then make their own calls or sell call time to third parties. Additional forms of service theft include capturing 'calling card' details and on-selling calls charged to the calling card account, and counterfeiting or illicit reprogramming of stored value telephone cards.

r. Theft of computer system (Hardware):- This type of offence involves the theft of a computer, some part(s) of a computer or a peripheral attached to the computer.

s. Physically damaging a computer system:- Physically damaging a computer or its peripherals either by shock, fire or excess electric supply etc.

t. Breach of Privacy and Confidentiality: Privacy refers to the right of an individual/s to determine when, how and to what extent his or her personal data will be shared with others. Breach of privacy means unauthorized use or distribution or disclosure of personal information like medical records, sexual preferences, financial status etc. Confidentiality- It means non disclosure of information to unauthorized or unwanted persons. In addition to Personal information some other type of information which is useful for business and leakage of such information to other persons may cause damage to business or person, such information should be protected. Generally for protecting secrecy of such information, parties while sharing information forms an agreement about the procedure of handling of information and to not to disclose such information to third parties or use it in such a way that it will be disclosed to third parties. Many times party or their employees leak such valuable information for monitory gains and cause breach of contract of confidentiality. Special techniques such as Social Engineering are commonly used to obtain confidential information.