

**रक्षा लेखा महानियंत्रक**  
**CONTROLLER GENERAL OF DEFENCE ACCOUNTS**  
**उलान बटार रोड, पालम, दिल्ली छावनी-110010**  
**Ulan Batar Road, Palam, Delhi Cantt-110010**

No. AN/III/3012/Circular/Vol.VIII

Dated 25<sup>th</sup> Mar 2020

To,

All PCsDA/PCAs(Fys)/PIFA  
CsDA/CsFA(Fys/IFAs/RTCs  
(Through CGDA Website)

**Sub: Preventive measures to contain the spread of COVID-19**

In continuation of this office circular even no. dated 19.03.2020 and 23.03.2020, a reference is invited to DO F No. 23(4)/E-Coord/2020/1 dated 24.03.2020 from Secretary Expenditure (copy enclosed) and MHA letter No. 40-3/2020-DM-I(A) dated 24.03.2020 (copy enclosed), clearly mentioning the functioning of government expenditure system being categorized as an essential service.

2. In view of the above instructions, all field offices may get staff picked up, if required for rendering of the essential services specially related to payment and pension.
3. All PCDA/CDA/PIFA/IFAs, etc are directed to ensure that there is no disruption in the essential Accounts and Finance related work especially in view of the closing of FY 2019-2020.
4. This issues with the approval of CGDA.

  
(Rajeev Ranjan Kumar)  
Dy.CGDA (AN)

Contd.....

Copy to

1. Secretary (Defence Finance)
2. DGFP
3. ACNS (P&P), DNP
4. ACAS (FP), Financial Planning Directorate Air HQrs
5. DGBR
6. DG Coast Guard
7. Secretary, DRDO
8. DG, OFB
9. DGQA



(Rajeev Ranjan Kumar)  
Dy.CGDA (AN)

श्री. वी. सोमनाथन, आई.ए.एस.  
सचिव (व्यय)

**T. V. Somanathan, I.A.S.**  
Secretary (Expenditure)



एक कदम स्वच्छता की ओर



भारत सरकार  
वित्त मंत्रालय  
व्यय विभाग  
Government of India  
Ministry of Finance  
Department of Expenditure  
नार्थ ब्लॉक, नई दिल्ली-110001  
North Block, New Delhi-110001  
Tel. : 23092929, 23092663  
Fax : 23092546  
E-mail : secyexp@nic.in  
Website : www.finmin.nic.in

**D.O.F.No.23(4)/E.Coord/2020/1**

**24<sup>th</sup> March, 2020**

Dear Secretary,

I am enclosing a copy of O.M. No. 23(4)E.Coord/2020 in which it has been made clear that the functioning of the Government Expenditure system constitutes an essential service. In particular, it has been prescribed that Integrated Finance Division and the offices of CCA shall continue to function.

I request you to kindly extend your support to the staff of the IFD/CCA during this period. They may be provided with such amenities as may be necessary, including transportation, at Government cost to enable them to discharge their functions. They may also be issued authorization letter stating that they are performing essential services so that the same can be shown to law enforcement agencies, if required.

With regards,

Yours sincerely,

  
(T.V) Somanathan)

**All Secretaries of Government of India**

**Copy to:**

- 1. All Financial Advisers of Ministries / Departments**
- 2. CGA**
- 3. PMO/Cabinet Secretariat**



**No. 40-3/2020-DM-I(A)**  
**Government of India**  
**Ministry of Home Affairs**

North Block, New Delhi-110001

Dated 24<sup>th</sup> March, 2020

**ORDER**

Whereas, the National Disaster Management Authority (NDMA), is satisfied that the country is threatened with the spread of COVID-19 epidemic, which has already been declared as a pandemic by the World Health Organisation, and has considered it necessary to take effective measures to prevent its spread across the country and that there is a need for consistency in the application and implementation of various measures across the country while ensuring maintenance of essential services and supplies, including health infrastructure;

Whereas in exercise of the powers under section 6(2)(i) of the Disaster Management Act, 2005, the National Disaster Management Authority (NDMA), has issued an Order no. 1-29/2020-PP (Pt.II) dated 24.03.2020 (Copy enclosed) directing the Ministries/ Departments of Government of India, State/Union Territory Governments and State/ Union Territory Authorities to take effective measures so as to prevent the spread of COVID-19 in the country;

Whereas under directions of the aforesaid Order of NDMA, and in exercise of the powers, conferred under Section 10(2)(l) of the Disaster Management Act, the undersigned, in his capacity as Chairperson, National Executive Committee, hereby issues guidelines, as per the Annexure, to Ministries/ Departments of Government of India, State/Union Territory Governments and State/ Union Territory Authorities with the directions for their strict implementation. This Order shall remain in force, in all parts of the country for a period of 21 days with effect from 25.03.2020.

  
24/3/2020  
Home Secretary

To

- 1. The Secretaries of Ministries/ Departments of Government of India**
- 2. The Chief Secretaries/Administrators of States/Union Territories**  
(As per list attached)

Copy to:

- i. All members of the National Executive Committee.
- ii. Member Secretary, National Disaster Management Authority.



**Annexure to Ministry of Home Affairs Order No .40-3/2020-D dated ( )24.03.2020**

**Guidelines on the measures to be taken by Ministries/ Departments of Government of India, State/Union Territory Governments and State/ Union Territory Authorities for containment of COVID-19 Epidemic in the Country.**

1. Offices of the Government of India, its Autonomous/ Subordinate Offices and Public Corporations shall remain closed.

*Exceptions:*

Defence, central armed police forces, treasury, public utilities (including petroleum, CNG, LPG, PNG), disaster management, power generation and transmission units, post offices, National Informatics Centre, Early Warning Agencies

2. Offices of the State/ Union Territory Governments, their Autonomous Bodies, Corporations, etc. shall remain closed.

*Exceptions:*

- a. Police, home guards, civil defence, fire and emergency services, disaster management, and prisons.
- b. District administration and Treasury
- c. Electricity, water, sanitation
- d. Municipal bodies—Only staff required for essential services like sanitation, personnel related to water supply etc

*The above offices (Sl. No 1 & 2) should work with minimum number of employees. All other offices may continue to work-from-home only.*

3. Hospitals and all related medical establishments, including their manufacturing and distribution units, both in public and private sector, such as dispensaries, chemist and medical equipment shops, laboratories, clinics, nursing homes, ambulance etc. will continue to remain functional. The transportation for all medical personnel, nurses, para-medical staff, other hospital support services be permitted.

4. Commercial and private establishments shall be closed down.

*Exceptions:*

- a. Shops, including ration shops (under PDS), dealing with food, groceries, fruits and vegetables, dairy and milk booths, meat and fish, animal fodder. However, district authorities may encourage and facilitate home delivery to minimize the movement of individuals outside their homes.
- b. Banks, insurance offices, and ATMs.
- c. Print and electronic media
- d. Telecommunications, internet services, broadcasting and cable services. IT and IT enabled Services only (for essential services) and as far as possible to work from home.
- e. Delivery of all essential goods including food, pharmaceuticals, medical equipment through E-commerce.



- f. Petrol pumps, LPG, Petroleum and gas retail and storage outlets.
- g. Power generation, transmission and distribution units and services.
- h. Capital and debt market services as notified by the Securities and Exchange Board of India
- i. Cold storage and warehousing services.
- j. Private security services

All other establishments may work-from-home only.

5. Industrial Establishments will remain closed.

Exceptions:

- a. Manufacturing units of essential commodities.
- b. Production units, which require continuous process, after obtaining required permission from the State Government

6. All transport services – air, rail, roadways – will remain suspended.

Exceptions:

- a. Transportation for essential goods only.
- b. Fire, law and order and emergency services.

7. Hospitality Services to remain suspended

Exceptions:

- a. Hotels, homestays, lodges and motels, which are accommodating tourists and persons stranded due to lockdown, medical and emergency staff, air and sea crew.
- b. Establishments used/ earmarked for quarantine facilities.

8. All educational, training, research, coaching institutions etc. shall remain closed.

9. All places of worship shall be closed for public. No religious congregations will be permitted, without any exception.

10. All social/ political/ sports/ entertainment/ academic/ cultural/ religious functions / gatherings shall be barred.

11. In case of funerals, congregation of not more than twenty persons will be permitted.

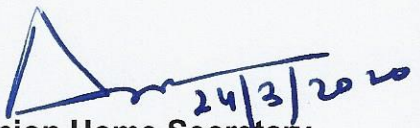
12. All persons who have arrived into India after 15.02.2020, and all such persons who have been directed by health care personnel to remain under strict home/ institutional quarantine for a period as decided by local Health Authorities, failing which they will be liable to legal action under Sec. 188 of the IPC.

13. Wherever exceptions to above containment measures have been allowed, the organisations/employers must ensure necessary precautions against COVID-19



virus, as well as social distance measures, as advised by the Health Department from time to time.

14. In order to implement these containment measures, the District Magistrate will deploy Executive Magistrates as Incident Commanders in the respective local jurisdictions. The Incident Commander will be responsible for the overall implementation of these measures in their respective jurisdictions. All other line department officials in the specified area will work under the directions of such incident commander. The Incident Commander will issue passes for enabling essential movements as explained.
15. All enforcing authorities to note that these strict restrictions fundamentally relate to movement of people, but not to that of essential goods.
16. The Incident Commanders will in particular ensure that all efforts for mobilisation of resources, workers and material for augmentation and expansion of hospital infrastructure shall continue without any hindrance.
17. Any person violating these containment measures will be liable to be proceeded against as per the provisions of Section 51 to 60 of the Disaster Management Act, 2005, besides legal action under Sec. 188 of the IPC (as per Appendix).
18. The above containment measures will remain in force, in all parts of the country, for a period of 21 days with effect from 25.03.2020.

  
24/3/2020  
Union Home Secretary



**1. Section 51 to 60 of the Disaster Management Act, 2005**

OFFENCES AND PENALTIES

**51. Punishment for obstruction, etc.**—Whoever, without reasonable cause —

(a) obstructs any officer or employee of the Central Government or the State Government, or a person authorised by the National Authority or State Authority or District Authority in the discharge of his functions under this Act; or

(b) refuses to comply with any direction given by or on behalf of the Central Government or the State Government or the National Executive Committee or the State Executive Committee or the District Authority under this Act,

shall on conviction be punishable with imprisonment for a term which may extend to one year or with fine, or with both, and if such obstruction or refusal to comply with directions results in loss of lives or imminent danger thereof, shall on conviction be punishable with imprisonment for a term which may extend to two years.

**52. Punishment for false claim.**—Whoever knowingly makes a claim which he knows or has reason to believe to be false for obtaining any relief, assistance, repair, reconstruction or other benefits consequent to disaster from any officer of the Central Government, the State Government, the National Authority, the State Authority or the District Authority, shall, on conviction be punishable with imprisonment for a term which may extend to two years, and also with fine.

**53. Punishment for misappropriation of money or materials, etc.**—Whoever, being entrusted with any money or materials, or otherwise being, in custody of, or dominion over, any money or goods, meant for providing relief in any threatening disaster situation or disaster, misappropriates or appropriates for his own use or disposes of such money or materials or any part thereof or wilfully compels any other person so to do, shall on conviction be punishable with imprisonment for a term which may extend to two years, and also with fine.

**54. Punishment for false warning.**—Whoever makes or circulates a false alarm or warning as to disaster or its severity or magnitude, leading to panic, shall on conviction, be punishable with imprisonment which may extend to one year or with fine.

**55. Offences by Departments of the Government.**—(1) Where an offence under this Act has been committed by any Department of the Government, the head of the Department shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly unless he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a Department of the Government and it is proved that the



offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any officer, other than the head of the Department, such officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

**56. Failure of officer in duty or his connivance at the contravention of the provisions of this Act.**—Any officer, on whom any duty has been imposed by or under this Act and who ceases or refuses to perform or withdraws himself from the duties of his office shall, unless he has obtained the express written permission of his official superior or has other lawful excuse for so doing, be punishable with imprisonment for a term which may extend to one year or with fine.

**57. Penalty for contravention of any order regarding requisitioning.**—If any person contravenes any order made under section 65, he shall be punishable with imprisonment for a term which may extend to one year or with fine or with both.

**58. Offence by companies.**—(1) Where an offence under this Act has been committed by a company or body corporate, every person who at the time the offence was committed, was in charge of, and was responsible to, the company, for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the contravention and shall be liable to be proceeded against and punished accordingly: Provided that nothing in this sub-section shall render any such person liable to any punishment provided in this Act, if he proves that the offence was committed without his knowledge or that he exercised due diligence to prevent the commission of such offence. (2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company, and it is proved that the offence was committed with the consent or connivance of or is attributable to any neglect on the part of any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also, be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

*Explanation.*—For the purpose of this section— (a) “company” means any body corporate and includes a firm or other association of individuals; and (b) “director”, in relation to a firm, means a partner in the firm.

**59. Previous sanction for prosecution.**—No prosecution for offences punishable under sections 55 and 56 shall be instituted except with the previous sanction of the Central Government or the State Government, as the case may be, or of any officer authorised in this behalf, by general or special order, by such Government.

**60. Cognizance of offences.**—No court shall take cognizance of an offence under this Act except on a complaint made by— (a) the National Authority, the State Authority, the Central Government, the State Government, the District Authority or any other authority or officer authorised in this behalf by that Authority or Government, as the case may be; or (b) any person who has given notice of not less than thirty days in the manner prescribed, of the alleged offence and his intention to make a complaint to



the National Authority, the State Authority, the Central Government, the State Government, the District Authority or any other authority or officer authorised as aforesaid.

## **2. Section 188 in The Indian Penal Code**

188. Disobedience to order duly promulgated by public servant.—Whoever, knowing that, by an order promulgated by a public servant lawfully empowered to promulgate such order, he is directed to abstain from a certain act, or to take certain order with certain property in his possession or under his management, disobeys such direction, shall, if such disobedience causes or tends to cause obstruction, annoyance or injury, or risk of obstruction, annoyance or injury, to any person lawfully employed, be punished with simple imprisonment for a term which may extend to one month or with fine which may extend to two hundred rupees, or with both; and if such disobedience causes or tends to cause danger to human life, health or safety, or causes or tends to cause a riot or affray, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

*Explanation.*—It is not necessary that the offender should intend to produce harm, or contemplate his disobedience as likely to produce harm. It is sufficient that he knows of the order which he disobeys, and that his disobedience produces, or is likely to produce, harm.

### *Illustration*

An order is promulgated by a public servant lawfully empowered to promulgate such order, directing that a religious procession shall not pass down a certain street. A knowingly disobeys the order, and thereby causes danger of riot. A has committed the offence defined in this section.