Q10

Case study. Rajesh is a Group A officer with nine years of service. He is posted as Administrative Officer in an Oil Public Sector undertaking. As an Administrative Officer he is responsible for managing and coordinating various administrative tasks to ensure smooth functioning of office. He also manages office supplies, equipment etc. Rajesh is now sufficient senior and is expecting his next promotion in JAG (Junior Administrative Grade) in the next one or two years. He knows that promotion is based on examination of ACRs/Performance Appraisal of last few years (5 years or so) of an officer by a DPC (Departmental Promotion Committee) and an officer lacking requisite grading of ACRs may not be found fit for promotion. Consequences of losing promotion may entail financial and reputational loss and set-back for career progression. Though he also puts his best efforts in official discharge of his duties, yet he is unsure of assessment by his superior officer. He is now putting extra efforts so that he gets thumping report at the end of financial year. As Administrative Officer, Rajesh is regularly interacting with his immediate boss, who is his reporting officer for writing his ACR. One day he calls Rajesh and wants him to buy computer-related stationery on priority from a particular vendor. Rajesh instructs his office to initiate action for procuring these items. During the day, the dealing Assistant brings an estimate of Rupees Thirty Five Lakhs covering all stationery items from the same vendor. It is noticed that as per delegated financial powers, as provided in the GFR (General Financial Rules) as applicable in that Organisation, expenditure for office items exceeding Rupees Thirty Lakhs requires sanction of the next higher authority (boss in the present case). Rajesh knows that immediate superior would expect all these purchases should be done at his level and may not appreciate such lack of initiative on his part. During discussions with office, he learns that common practice of splitting of expenditure (where large order is divided into a series of smaller ones) is followed to avoid obtaining sanction from

higher authority. This practice is against the rules and may come to the adverse notice of Audit. Rajesh is perturbed. He is unsure of taking decision in the matter. (a) What are the options available with Rajesh in the above situation?(b) What are the ethical issues involved in this case?(c) Which would be the most appropriate option for Rajesh and why?

UPSC Civil Services Mains 2025 · GS IV · 20 marks · Ethics Case Studies

Case Studies on above issues.

Core demand of the question

- **Rajesh GFR:** split purchase vs ACR
- Options; ethics; pick refuse split, seek written sanction, accept ACR risk

Revision summary

Splitting ₹35 lakh into smaller bills to avoid the boss's sanction is a GFR violation, even if it is a common trick.

The ethical issues are career fear, a named vendor, and the habit of collective cheating.

Rajesh's options include splitting, lawful phasing, written illegal orders, or a proper sanction.

The right choice is a single proposal to the competent authority and a competitive purchase.

A promotion that needs a false indent is not worth the integrity it costs.

Introduction

Rajesh can **sign a ₹35 lakh stationery order** only if he **breaks it into pieces** under ₹30 lakh, which **GFR forbids as splitting to dodge sanction**. His **boss**, who writes his **ACR**, wants speed and that **vendor**. Promotion sits in the next room. This is how **honest men become audit paragraphs**: not with a suitcase, with a **shortcut for a grade**.

Body

(a) Options

Rajesh can **split the bill** as "office practice" and sleep badly. He can **send the full proposal to the boss for sanction**, which is what GFR wants, and **explain the delay**. He can **ask for a smaller urgent lot** within his power and a **second indent** later for the rest **if the need is genuinely phased**, which is **not** the same as fake splitting of one need. He can **seek written orders** from the boss to split, which **transfers the sin** but still may not save him in audit. He can **recuse** and ask another officer to process. He can **quietly refuse the named vendor** and go to **GeM** for a competitive buy at the lawful level.

(b) Ethical issues

Probity and rule of law versus **careerism**. **Integrity** versus **loyalty to a reporting officer**. **Objectivity** in vendor choice (a named seller is a **red flag**). **Courage** (Second ARC's value) versus **fear of a bad ACR**. **Collective wrong**: "everyone splits" is the **banality of office evil**. **Stewardship of public money. Kant: if every AO splits, GFR is a dead letter**.

(c) Most appropriate

The most appropriate path is to **refuse the split**, **put up a single proposal of ₹35 lakh to the competent authority (the boss) the same day**, **state that GFR bars splitting**, **move the indent on GeM or a competitive process unless a documented emergency exists**, and **note the conversation** in a contemporaneous file. If the boss **lowers the ACR**, Rajesh still has a **defensible honour**; a promotion bought by an audit objection is a **promotion with a fuse**. If the boss **sanctions in writing**, the purchase can proceed **lawfully**. If the boss **insists on a split in writing**, Rajesh should **not obey an illegal direction** and should **escalate to the next authority or CVO**.

- **Gandhi:** means are everything. A clean ACR is a **fruit**. A split indent is a **rotten means**.

Flow diagram

GFR no split no split -> Rajesh

ACR fear fear -> Rajesh

Rajesh -> Put up 35 lakh for sanction

Rajesh -> No fake split

Conclusion

Rajesh should not split the purchase to please his reporting officer. He should send the full case up for sanction, buy competitively, and accept that a fair ACR is better than a promotion sitting on an audit objection.

Facts & figures

GFR splitting

General Financial Rules treat breaking one requirement into many bills to stay under a financial limit as an improper evasion of sanction.

ACR / DPC

Annual confidential reports that a departmental promotion committee reads; fear of a bad grade is the usual pressure in such cases.

GeM

Government e-Marketplace, meant to make routine procurement competitive and traceable.