

CHAPTER-II

DUTIES AND POWERS

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2.1 DUTIES AND POWERS OF THE SENIOR DEPUTY ACCOUNTANT GENERAL (GSS-I)/ DEPUTY ACCOUNTANT GENERAL (GSS-I)

2.1.1 Duties:

The main duties of the Senior Deputy Accountant General / Deputy Accountant General of GSS-I are:

- a. General Administration of the GSS-I Wing including allotment of duties to the Sr. AOs, AOs, AAOs, Supervisors, Senior Auditors, Auditors, and Clerk/ Typists posted to the GSS-I Wing and overall supervision over the functioning and constitution of headquarters section and field Inspection parties.
- b. Scrutiny and approval of Biennial and Annual Audit Plan [Ref **Paragraph 3.1.1 (f)** of this manual] before submission to the PAG (G&SSA) for final approval.
- c. Scrutiny and approval of annual forecast for staff requirements, budget estimates relating to GSS-I Wing, before submission to the PAG.
- d. Approval of the quarterly inspection programmes and subsequent deviation, if any, thereto in respect of field Inspection parties.
- e. Approval of the monthly programmes for supervision of local Inspection by the Sr.AOs/AOs and subsequent deviation, if any.
- f. Scrutiny and approval of all reports on Inspection which were supervised by Sr. AOs/AOs.
- g. Forwarding of the Inspection Report (IR) and Reports of Special Audit (Inspection) to the Government viz., Administrative Department concerned, Finance Department and wherever necessary, under his signature as for PAG.
- h. Selection of paragraphs of IRs (including those of unsupervised reports) for inclusion in the Register of Financial Irregularities (PDP register) [Ref **Paragraph 3.1.2 (1) and 6.4.1**] and review of the register once a month before it is submitted to the PAG, to see that proper action has been taken on the individual cases.

- i. Selection of month(s) for conducting detailed check by the field parties during the quarter, as detailed in **paragraph 3.1.3 (7)** of this manual.
- j. Scrutiny and approval of all notes on Review of paragraphs outstanding in respect of previous IRs submitted by the inspection parties (Ref paragraph 4.29 of this manual).
- k. Disposal of important paragraphs of the broad sheets on IRs as may be submitted to the Group Officer by the Branch Officer.
- l. Disposal of letters and unofficial references from Government or the CAG and other important correspondences relating to rules and procedure of audit, etc. as well as any reference from the inspecting parties or the Supervising Officers.
- m. Scrutiny and approval of the monthly diaries of the Supervising Officers.
- n. To improve the quality of the IRs and to help strengthening and developing the necessary competence and expertise for conducting effective audit, Group Officer (GSS-I) should devote a minimum of seven days in a month to supervision of field audit parties. A quarterly return indicating the time spent on supervision of field parties by Group Officers may be sent by head of the department to their ADAIs/DAIs giving appropriate explanation for significant variations, if any. He should not leave the Headquarter without the permission of the PAG and before starting the tour, a tour programme should be submitted during the last week of the month preceding the month to which it relates to the PAG for approval.

(Hqs. Circular No. 01-PPG/2013 dated 25.9.2013 and Hqs. letter No. 171-TA 11/120-82 dated 16.02.1983, 99-0 & M/41-70 KW dated 13.4.1971, 4473-GE IP/31-61 dated 19.7.1961 and D.O. No. 5117-GE 1/53-58 dated 31.10.1958 & HQs. Circular No. 4-Audit (AP)/236-95 & 103 — Audit (AP)/235-95 dated 25.6.2007).

Note: Average minimum of seven days mentioned in the above paragraph would not be mandatory and could be relaxed by the PAG/AG in respect of Supervisory Officers who hold dual or extra charges or are working under abnormal conditions.

(HQs. Circular letter No. 171-TA 11/120-82 dated 16.02.1983)

- o. Supervision of the audit teams conducting the review of schemes selected for incorporating in the State Audit Reports(G&SS) / Union Audit Reports and such other items considered important and typical by him, e.g. Accounts Officer (Finance), Development Authorities/ Autonomous Bodies, Collectorates, Big State Hospitals, Superintendents of Police etc.

p. Supervision of the local audit of the accounts of the State Governor's Secretariat, High Court and all observation memos should be issued over his signature to ensure that unimportant and petty observations are avoided.

(HQs.D.O. No. 734-Rep/73-78-III dated 28th May 1979 and his confidential letter No. 939- AdmnI/621-56 (II) dated 28th April, 1962)

q. Scrutiny and approval of Draft Paragraphs processed and proposed for inclusion in the State Audit Report (G&SS) before submission to the PAG (G&SSA), West Bengal for final approval.

r. Scrutiny and approval of annotations prepared by the headquarters against the comments and suggestions of the CAG on the Draft Paragraphs and Draft Review reports proposed by the GSS-I Wing before submission to the PAG for final approval.

s. When an inspection reveals an embezzlement, or serious financial irregularity, the Group Officer brings it to the notice of the PAG and may visit the station personally to inspect the account and render necessary guidance to the party concerned in the matter of further investigation. In case it is not possible to visit the station for any reason, he may, if considered necessary, instruct the party about the line of further investigation in the matter in writing or verbally. If necessary, he may also give support to the inspecting staff by increasing its strength or allowing additional time.

t. Controlling of the travelling allowance grant of the wing by watching the progress of expenditure under the head 'Travelling Allowance' by means of the travelling allowance register that gives an estimate of travelling allowance grant to be provided for in the budget.

u. Scrutiny and review of the Progress Register of IRs once a month to see that proper action has duly been taken for the issue and disposal of IRs.

v. Review of the monthly state of work of the wing in details so that the existence of arrears of all kinds may come to his notice and he may take appropriate steps to clear the arrears.

w. Countersigning all travelling allowance bills of Sr. AOs /AOs of the GSS-I wing with reference to the programme of supervision and their diaries etc.

x. To represent the PAG in the Audit Committee Meeting convened by the Department concerned for settlement of outstanding paragraph of the IRs (particularly for more than three years old), as detailed in **paragraph 4.29.3** of this manual.

y. Whenever the Group Officer is relieved either permanently or temporarily of the charge of his office, he will draw up a memorandum showing the general state of work in his wing, arrears, if any and the remedies suggested for any deficiencies or arrears. He should also detail the important cases/issues requiring immediate attention or action. The memorandum should be handed over to the relieving officer and a copy submitted simultaneously to the PAG. It will be the duty of the relieving officer to make a preliminary examination at the time of relief and within the space of three months to satisfy himself about the state of work of the department.

2.1.2 Powers: The powers of the Group Officer (GSS-I) are mainly as follows:

a. Sanction of casual leave not exceeding five days at a time to the Sr. AOs/AOs/ staff directly attached to Group Officer and in excess of five days but not exceeding the maximum limit (at present) eight days at a time to other categories of staff (viz. AAOs, Supervisors, Sr. Auditor/Auditor etc.).

b. Sanction of Restricted holidays (limit 2 days) to the Sr. AOs/AOs and staff directly attached to the Sr. DAG/DAG (GSS-I).

c. Sanction of Regular leave (other than Special disability leave, Leave not due) to the Sr. AOs/AOs/AAOs/Supervisors and staff attached to him.

d. Sanction of Regular leave (other than Special. disability leave, Leave not due) to the Gr. 'C' employees beyond 30 (thirty) days.

(OP Manual Para 3.1.10.1, Para 3.3.4(1) & Para 3.6.2(1,2,3))

e. Allow extension in the time for local inspection, if found justified.

f. Depute any Sr. AO/ AO/AAO/Auditor to collect any information as may be required for the purpose of Audit Report from any office within the State.

g. Recommend advance of travelling allowance as per existing rules and orders, to Sr. AOs/ AOs and other members of Inspection parties going on tour.

h. Waive objections as per the power delegated as detailed in paragraph 2.4 of this manual.

**2.2 DUTIES AND POWERS OF THE ASSISTANT ACCOUNTANT GENERAL/
SENIOR AUDIT OFFICER/ AUDIT OFFICER**

2.2.1 Duties: The main duties of the Assistant Accountant General (AAG)/Sr. AO/ AO i.e. Branch Officer posted at headquarters are:

- a. Assisting the Group Officer (GSS-I) in performance of his duties.
- b. Undertaking such other items of work as may be entrusted to him by the Group Officer;
- c. General routine supervision of the work done in the headquarters Section;
- d. Keeping watch over the timely submission of all Registers and return including “Calendar of Returns” due for submission to the Pr.AG/Group Officer (GSS-I) and to himself;
- e. Scrutiny and approval of the reports on inspections not supervised by any Supervising Officer (Sr.AO/AO). When the number of such IRs is large, he may, to get the work done quickly, distribute those among the inspecting Sr. AOs/AOs attending headquarters as per approved programme;
- f. Forward the IRs to the Head of the offices to which the inspection relates, Directorate and Department concerned and to other subordinate officers, to whom it is found necessary to send copies of those report;
- g. Certify on all travelling allowance bills of all the staff other than Sr. AOs/AOs of the GSS-I Wing that the details of journeys agree with the programme and diaries;
- h. Entrusting the AAO (Editing) to verify the facts, figures and other allied matters appearing in paragraph of the un-supervised IRs including proper editing of those paragraphs which he and other Sr. AOs/ AOs have approved and considered important for inclusion in the Register of Financial Irregularities with the approval of the Group Officer (GSS-I);
- i. Scrutiny of the Draft Paragraphs/Review processed and prepared at headquarters before submission to the Group Officer (GSS-I), if not, otherwise instructed;
- j. Verification and initialling of five per cent of entries in the Calendar of Returns before submission to the Group Officer (GSS-I) every week;
- k. Bringing to the notice of the Group Officer (GSS-I) such matters relating to Admn. of the GSS-I wing and field inspections which he /she considers most important and urgent;
- l. Allotment of duties to the Multi Tasking staff (MTS) attached to the GSS-I wing;

- m.** Scrutiny and approval of weekly diaries of parties, if the work was unsupervised;
- n.** All correspondences including disposal of Broad Sheets on IRs received from the heads of offices and departments, if they do not refer to any change of rules and procedure or deal with any other important matter. All important paragraphs of such Broad Sheets should be submitted by him to the Group Officer (GSS-I) with his notes or drafts replies for final approval;
- o.** Prepare notes on outstanding paragraphs of different department and attend the audit committee meeting, if authorized by the Group Officer, on behalf of the Pr.AG.
- p.** Vetting of the broad sheet replies and replies on the draft paragraphs furnished by the auditee unit or the Administrative Department/Finance Department;
- q.** Vetting of the Action Taken notes furnished by the Department on the recommendations of the Public Accounts Committee (PAC) and forwarding the same to the Report Section;
- r.** Watching of issue of reminders, where necessary.

2.2.2 Powers: The powers of the AAG/ Sr. AOs/AOs at headquarters are mainly as follows:

- a.** Sanction of casual leave not exceeding five days at a time to AAO, Supervisor and other staff of the wing.
- b.** Sanction of casual leave in excess of five days but not exceeding the maximum limit (at present) eight days at a time to Sr. Auditors/Auditors/Data Entry Operators/Clerks/Typists/Record Keepers and MTS staff other than caretaker and cleaning staff;
- c.** Sanction of restricted holidays (limit 2 days) to AAO and Supervisors;
- d.** Sanction of Regular leave (other than Special disability leave, Study leave and Leave not due) not exceeding 30 days to Gr. 'C' employees other than Supervisors posted in respective sections of GSS-I wing. However, such leave of the official posted in the field parties would be sanctioned by the Sr.AO/AO attached in GSS-I(HQ) section, duly recommended by the Supervising Officer concerned;
- e.** Recommend leave for AAO/Supervisor and in respect of other staff, in excess of 30 days for sanction of Group Officer of GSS-I wing/(Admn);
- f.** Sanction (by Sr.AO/AO of GSS-I/HQ) of Regular leave (other than Special disable leave, Study Leave and Leave not due) for MTS employees beyond 30 days.

[Ref: OP manual 3.1.10.1(2) (3), 3.3.4(2), 3.6.2(2, 3), 3.6.2 (15)]

2.3 DUTIES AND POWERS OF INSPECTING SENIOR AUDIT OFFICER/AUDIT OFFICER

2.3.1 Duties: In addition to the duties of normal supervision of the work of the AAOs and Sr. Auditors/Auditors of the Inspecting party as mentioned in different paragraphs in Chapter IV, the following duties and responsibilities are also entrusted to an Inspecting Supervising Officers (Sr.AO/AO).

- i.** He/ She is expected to **(a)** guide his staff; **(b)** to do a certain amount of original work himself viz. audit of contracts/agreements, budget documents, internal control mechanism etc. and **(c)** to examine personally with reference to the initial documents, all serious and important points raised by the field staff.
- ii.** He should make an intelligent probe into initial records to see whether the defective maintenance or the non-maintenance of records is a camouflage to conceal fraud or misappropriation.
- iii.** He should devote personal attention to important matters, e.g., to review the manner in which **(a)** the contracts are initially negotiated and later executed and **(b)** plans and programmes of various schemes and projects undertaken by the Government are implemented by the local office. The review should be conducted to ascertain how far “wisdom, faithfulness and economy” are observed.
- iv.** He should also personally scrutinize the state of accounts of the office inspected, especially the cash account. He should also conduct general review of all the books of account and connected files and check all important items and some other item at random.
- v.** He is not expected merely to confine himself to the routine audit and inspection work. He should take the opportunity of advising the departmental officers and accountants in the matters affecting accounts, budget or financial regularity of the transactions.
- vi.** He shall, whenever the AAO/Supervisor of the inspection team is not available (absent either on leave or otherwise), exercise all the checks prescribed for them. The check of cash book in such circumstances should not be left solely to the Sr. Auditors/Auditors and he should extend proper help to them in checking the Cash Book.
- vii.** He should report immediately to the Group Officer (GSS-I) anything really serious or really important which comes to light in the course of his inspection without waiting to include it in the IR.

viii. In case of important audits he should ensure that he gets necessary briefing where required from the headquarters well in time with regard to any special points to be examined during such local audit. Like-wise in the case of Special audits he has to ensure that necessary guidelines on which special audit is to be conducted are obtained from the headquarters and the period for which the records are to be examined in details is also ascertained.

ix. Each Inspecting Supervising Officer of the GSS-I wing is required to keep a diary of the inspections and other work done by him. The diary should indicate briefly the particulars of work done by him during the inspection supervised by him in the preceding calendar month and be submitted to the Group Officer (GSS-I) in the first week of next month.

x. Every Inspecting Supervising Officers should send a monthly D.O. addressed to the PAG by tenth (10th) of each month indicating therein the inspection/supervision done by him during the preceding month, the position of submission of the IR thereof with reasons for delay in submission, if any, important items of work actually done by the Inspecting Officer in the Offices audited, number of IRs and paragraphs settled on the spot and a brief and precise write up on interesting points, if any, noticed in course of local inspection/supervision by the Inspecting Officers or by members of the parties which are fit for being processed into draft paragraphs. The Inspecting Supervising Officers should make the monthly D.O. purposeful.

(O.O. No. OA-IC/Admn/T.D/86-87/9 dated 06.3.1987 and No. OA-IC/Admn/T.D./ 87-88/14 dated 20.10.1987 and No. OA/IC/i/2002-03/05 dated 27.5.2002)

xi. The Inspecting Supervising officer, if present, on the opening day shall distribute the work between the party members and also indicate the item of works that would be done by him personally, as indicated in **paragraph 4.11** of this manual.

xii. Meet the Head of Office of the auditee unit on commencement of audit as detailed in **paragraph 4.7** of this manual. / [**Meeting with officer in charge of the auditable entity at the commencement of audit:** The Inspecting Officer may hold a meeting with the officer in charge as soon as the work of audit commences. In the meeting, the audit objectives and criteria, general state of internal controls and areas of focus, concern or high risk identified by Audit may be discussed.

[Ref: 183 of General Standard of Chapter 4 General Principle of Auditing Standard, Regulation on Audit Accounts, CAG 2007)]

xiii. Discuss the draft IR with the head of the auditee office as detailed in **paragraph 5.3** of this manual.

xiv. Review the outstanding paragraph of pervious IR(s) as detailed in **paragraph 4.29.1** of this manual and submit a report in this regard with the IR.

xv. Drafting and preparation of IR as detailed in **paragraph 5.1, 5.2 & 5.4** of this manual.

xvi. The Inspecting Supervising Officer shall ensure that physical verification of cash of the auditee unit is done by the DDO in presence of audit and include comments, if any, arising from such verification in the IR. A copy of the certificate of “Physical verification of Cash” as indicated in **paragraph 7.3.1** of this manual may also be enclosed with the IR.

[1A of Annexure to Para 6.1.7 of MSO (A) Manual]

xvii. Consequent upon reorganisation of functioning of IT Audit Wing as intimated by the Headquarters’ Office vide their letter no. IT/Audit/ 04-2013/ITA DB dated 08.04.2013, information regarding IT applications running in the auditee organisations needs to be collected to give a practical shape to the preparation of strategic plan for IT audit. All heads of Audit Parties (Sr. A.O’s/A.Os) are required to submit the soft copy of the IT Survey Questionnaire as per the proforma in **Annexure ‘Q’** along with the Inspection Reports / Separate Audit Report and / or any other report on completion of the audit by email.

(B.O No. OA/GSS-I (HQ) /BO/2013-14/02 dated 15.05.2013)

2.3.2 Powers: The powers of the Inspecting Supervising Officers in respect of members of Inspection parties under their supervision shall be the same as those of an AAG/Sr.AO/AO at headquarters.

2.4 WAIVING OF OBJECTION

In order to avoid time and trouble over audit objection involving petty sum and of simple and unimportant in character, the officers are delegated with power to waive the objections as follows:

(Amount in Rupees)

Nature of objection	Delegation of power of Officers to waive objection involving Money value		
	PAG	Sr. DAG/ DAG	Sr.AO/ AO/ AAO
1. Recovery of irregular expenditure	500	200/150	50
Note: If the irregularity is such that it may likely be repeated, the Government servant responsible should be told that the expenditure was irregular even if no recovery is made.			
2. Objection of the expenditure that cannot be justified by itself because it is not strictly covered by any rule or authority or fool proof vouchers/ sub-vouchers were not produced to audit.	1000	400/200	150
Note: a) The expenditure must not be of recurring in nature b) If the objection is based on insufficiency of the sanction, the audit should be satisfied that the authority empowered to sanction the expenditure would do so, if requested.			

c)Where the objection relates to non-availability of sufficient proof of payment, the Audit must be satisfied that it would be unnecessary troublesome, if submission of complete proof were insisted upon and must also see no reason to doubt that the charge has actually been paid.			
3.Where expenditure under objection has become irrecoverable for any reason	1000	400/300	100

[Para 7.1.16 of MSO (A)]

2.4.1 Waiving of the Objections relating to the recoveries of the personal claims:

The following guidelines should be kept in view in dealing with recoveries relating to personal claims of Government servant.

- a. Before insisting on the recovery of irregular or excessive payments of personal items placed under objection after the lapse of more than a year after their actual disbursement, the matter should be referred for the order of Government. If Government decided to waive the recovery and the PAG is satisfied with the decision, then the objection may be withdrawn.
- b. Objection for recovery may be waived by the official indicated below, if they are satisfied that the amount under objection not exceeding the limit mentioned against each was drawn by the Government servant concerned in the reasonable belief that he was entitled to it.

PAG	Rs.800/-
Sr. DAG	Rs.500/-
DAG	Rs.300/-
Other Officers (Sr. AO/AO/AAO)	Rs. 50/-

[Para 7.1.16 of MSO (Audit)]