

## **CHAPTER-2**

### **GENERAL ORDERS**

#### **RESPONSIBILITY OF GAZETTED OFFICERS.**

**2.1** The Gazetted officers of the office are responsible for supervision. Any failure of supervision will be investigated and the responsibility of the gazetted officer enforced. It will be the duty of the Section Officer/Asstt. Audit Officer of group controlling section to bring the subject matter of this para prominently to the notice of each Gazetted Officer as soon as he joins the office.

(Auditor General's NO.1786-Admn.5-27 8.12.1927 )

**2.2** When a pension case is put up to DAG/Sr.DAG (Administration) for approving the service /sanctioning pensionary benefits it is incumbent on A.O./ Sr. A.O. (Admn) to scrutinize the past records of the retiring Government servant concerned and to state specifically whether his services have been established and approved. This approval of service /sanction of pensionary benefits by the Group Officer(Admn) is not meant to be a routine matter and the DAG/Sr.DAG (Admn) would hold the administrative officer responsible for seeing that pension cases are not submitted to him without a severe scrutiny of the antecedents of the would be pensioners.

**2.3** The Section Officer/Asstt. Audit Officer is responsible for the work of his section and is expected to see to the regular and efficient discharge of it. He should bring to the notice of the Gazetted officer any flagrant delay or persistent neglect of duty on the part of his subordinates, and should exercise a careful supervision over his men and see that every man is sufficiently employed, properly discharges their duties assigned to him and turns out a fair day's work. he should see that the codes, Regulations and procedure are correctly applied and strictly adhered to and should on no account allow any departure from any prescribed procedure of prevailing practice without the express orders of superior authority.

The Section Officer /Asstt. Audit Officer should not allow urgent work to suffer and arrears to accumulate unnecessarily during, the short absence of an assistant of his section. He will be held personally responsible for delays in the disposal of such a document and therefore, he should arrange with other assistants to have the work done in time. The duties of Section Officer /Asstt. Audit Officer in connection with other matters will be found in Annexure 'I' to this chapter. The duties of Section Officer /Asstt. Audit Officer, Sr. Audit Officer/ Audit Officer of Central Audit Support Section and Central Audit Parties are detailed in Annexure 'II' and 'III' to this chapter.

- 2.4** The Section Officer/Asstt. Audit Officer is also personally responsible for drawing up report on the state of work *in* his section as it actually stands on the last day of the quarter for which it is due, i.e. for the quarter ending with the 31st March, the 30th June, the 30th September and the 31st December and submitting them to the B.O. in charge. The Section Officer/Asstt. Audit Officers should submit their individual reports duly approved by B.O. to the respective group controlling sections positively on the 1st of the month following the quarter. The group controlling sections will send the group wise reports to Audit Officer/Training & Exam. on 5th of the succeeding month of which the report relates in dbase file structure.

Training & Exam section will consolidate the report and submit the same debase file structure for review by the A.G. through Group officer on such date so that the report both hard copy and soft copy (DBF file in floppy) reaches the headquarter office by 15th of the month following the quarter to which the report relates.

For further instructions regarding preparation and submission of quarterly arrear report, reference should be made to para ..... dealing with office

procedure of this Manual.

The Section (in charge) should not sign the certificate of arrear in the monthly report lightly and without satisfying himself fully that there are no other arrears except those detailed in the arrear report.

(0.0.No.345,dt. the 4th July, 1938) (Headquarter's D.O. letter No. 209-EDP-4-92 date: 23 March 1992.)

- 2.5** The report after final orders have been passed on them by Accountant General will be filed in the Training & Exam. Section in a separate file to be opened for the purpose.

#### **ESTABLISHMENT SECTION**

- 2.6** The Establishment Section will work under the orders of the section officers/ Asstt. Audit Officer of office Establishment sections concerned and will deal with all question relating to establishment. They will prepare Pay bill Traveling Allowance bill, General provident Fund Advance bill, Loan & Advance Bill etc. of the office staff. The detailed duties of the Establishment section will be found in the list of detailed distribution of work maintained in each of the Establishment sections.
- 2.7.** The Cashier and the Asstt. Cashier will work under the orders of the Group Officer (Admn) Audit officer, I/C. Cash will disburse all payments including the pay of the office establishment. The Cashier & the Asst. Cashier should furnish a security of Rs. 5000 each in the form of fidelity guarantee policy and execute a security Bond in Form GFR-31 or in a suitable form approved by the Accountant General.

#### **FIDELITY BOND**

- 2.8** The Departments of the Government of India were authorised to demand at their discretion, securities from persons employed under them. A Department, in exercise of this discretion may accept a Fidelity Bond in lieu of Cash Security but

before a Fidelity Bond is accepted the Deptt. concerned should scrutinize to see if there exists any unnecessary reservation in the bond which may effect the value of such bond and examine the deletion of such clause of reservation in the Bond.

(G.I.F.D. Office Memorandum No. 0-7688-0 dated 16th December 1939 Dy T.M.37-253-1034).

**2.9** It has been decided by the Government of India, Ministry of Finance, that all important documents. i.e. Contracts, Agreements, Deeds, Bonds etc. are to be kept in the safe custody of the Head of the office, instead of keeping them in the relevant file in the respective section or in the custody of Branch officer concerned from the point of view of security and also of safeguarding them from the point of view of security and also of safeguarding them from easy accessibility to interested or unauthorized persons. Important contracts and agreements which are duly signed and scaled and contracts which are current over a long period will have to be kept in proper custody and authenticated working copies retained for use on files.

(G.I.M.F. (Department of Expenditure) O.M.No. F.r (15) (Coord)/62 dated 26.11.62 received with C.A.G.'s endorsement No.1411 (Admn)1/194-62 dated 3.1.63 Dy.OE.I CA-485).

### **DUTIES**

Duties of Auditors/Sr. Auditors/ Asstt. Audit officer/ section Officers are guided by departmental Manuals like SRA, WAD etc. In brief these are given below:-

#### **2.10 AUDITOR/ SR. AUDITOR**

The Auditor/ Sr. Auditor works directly under the section incharge and is responsible for the timely and proper discharge of the items of work entrusted to him. He should keep the work current and pay special attention to the timely submission of the periodical returns for which he is responsible.

The duties and responsibilities of Auditors/ Sr. Auditors of Central Audit Support Section and Central Audit Parties are detailed in Annexure 'B' and 'C' to this chapter.

**2.11 The Clerk/Typist of each section is mainly responsible for:-**

- i) Receipt, indexing and distribution of the inward correspondence sent to the section by the Dak section and dispatch of all outward correspondence.
- ii) The typing work of the section.
- iii) Preparation of monthly indents for forms and stationery.
- iv) Transfer of old records to the old records rooms.
- v) Any other miscellaneous work which the Section Officer/Asstt. Audit Officer may entrust to him.

**2.12 Duties of Asstt. Caretaker.**

- i) The Asstt. Caretaker will assist Caretaker to ensure by all means the security of the office building and properties against loss, damage or deterioration.
- ii) He has also to see to the internal tidiness of the rooms, drinking water supply, water closet etc. every morning and arrange to supply articles for sanitation. He should ensure that the sweepers and Group 'D' staff perform their duties regularly and properly.
- iii) Supervise the attendance and work of Group 'D'.
- iv) He will provide furniture as required by sections and officers from the available stock.

- v) He will supervise electrical and other repairing works and supply of materials such as tube, light, choke, and other necessities as per requirement.

### **2.13 WELFARE ASSISTANT**

The main duties of welfare Assistant are to render assistance to the families of Govt. servants who die in harness in filling up the various application forms and getting the payments of dues under Group Insurance Scheme, Provident fund, pension, DCRG, etc. quickly. He should also help in the appointment of their dependents to certain Govt. posts if the dependents are eligible and deserving for such appointment. Besides, he will attend to welfare or community activities, house keeping, sports and cultural activities, personnel administration including settlement of personal claims etc.

(Authority C&AG's letter No. 995 NGE(APP)/43-2005 date 20.12.2006)

### **2.14**

### **2.15 STENOGRAPHER GRADE I & II.**

All the character roll files of Group 'C' officials including Asstt. Audit Officer are maintained by the Deputy accountant General (Admn.). It is the duty of the Stenographer Grade I or II attached to the DAG (Admn)/ Sr. DAG(Admn) to see that these files are kept upto date. He will maintain :-

- (i) a file register indicating the number and subject of all confidential and other files in the custody of the DAG (Admn)/ Sr. DAG(Admn)
- (ii) the CL and R.H. account of all the Branch officers working under DAG (Admn)/ Sr. DAG(Admn)
- (iii) A separate dispatch register for confidential dispatches made by DAG (Admn)/ Sr. DAG(Admn).

The functions of other Stenographer Grade I& II attached to a Dy. Accountant General other than Dy. Accountant General (Admn)/Sr. Dy.

Accountant General (Admn) and those of Stenographer Grade III are the same as have been indicated for Stenographer attached to DAG (Admn)/ Sr. DAG(Admn) except that they will not maintain any character roll files.

Whenever a stenographer Grade I, II or III attached to any DAG/ Sr. DAG goes on leave, his work will be looked after by another stenographer Grade I, II or III nominated by the office. All D.O. letters to be signed by DAG / Sr. DAG shall be typed by the respective stenographers and not by the section All stenographers should ensure that they give the date in their shorthand note book before starting the taking of dictation for the day to facilitate ascertainment of the date of dictation.

#### **2.16 RECORD KEEPER**

The following items of work may be assigned to Record keeper:-

- i) Dak receiving/ dispatching and sorting of marked letters section- wise in Record & General section.
- ii) Tracing of old files/ records requisitioned by various sections and orderly placing of records/ files back in the relevant racks.
- iii) Receipt and issue of articles of stationery in stationery section.
- iv) Pasting correction slips in the books and assisting in physical verification of library books.
- v) Sorting of ledger, Cards and maintenance there of in provident fund Library.
- vi) Upkeep of records.
- vii) Any other items of work deemed fit by the Head of the Department.

(Auth: C&AG's letter no. 108-O&M/ 15-84 dt. 10.2.1984)

#### **2.16 ORDERS BOOKS**

These five order books will be maintained for the office, namely:-

- i) The office "Gazette" for orders relating to personal matter in which all

appointments promotions, confirmations, degradation suspension and other change, permanent or temporary will be maintained by the Admn section and submitted to the Group officer (Admn) on the occasion of each change.

- ii) The establishment note book in which all orders relating to the office establishment which cannot conveniently be incorporated in this manual will be maintained by the establishment section.
- iii) Leave Register in which details of the leave granted to the members of the staff of the office will be entered chronologically by the establishment section/Admn section to facilitate making entries in the service books and leave accounts. This register is to be submitted to the branch officer every month on the 25<sup>th</sup>.
- iv) Office order book in which all orders relating to office procedure and other general matter are chronologically entered with brief subject and reference to the original file. This register will be maintained in Admn. section.
- v) Sectional order book will be maintained in each section by the Section Officer /Asstt Audit Officer in which all orders affecting the procedure and work of the section should be entered by the section officer/ Asstt. Audit Officer or any Auditor specially entrusted with work

## **2.17 TIDINESS AND INSPECTION OF OFFICE ROOMS.**

All Section officers / Asstt. Audit Officer should see that the files and papers relating to their section are neatly arranged in the racks and almirah allotted to them. All papers and files relating to other sections should at once be made over to the sections concerned, and steps should be taken to send to the Records section such of the files, registers, etc. as are not required for current use. Section officers/ Asstt. Audit Officer should also see that the racks are kept clean by Gr 'D' staff, any negligence on their part being reported to the Asstt. Caretaker. Each assistant in the office should before he



leaves office, arrange his papers, books and files, etc. on his table and what not.

## **2.18 Uses of the state-emblem on badges, Collars, buttons etc.**

With regard to the use of the state Emblem on badges, collars, buttons etc, on uniforms worn by central Government servants it has been decided by the Government of India that the British Coat of Arms, wherever used in the past, should be replaced by the new Indian State Emblem.

(Government of India, Ministry of Home Affairs, office Memorandum No. 24/1/49-Public, dated 19th February, 1949, read with Comptroller and Auditor General's endorsement No. 617-Admn./46149. dated 29th March, 1949.T.M.G.L. 37-4).

## **2.19 Taking and Making over Charge.**

- (a) Every Clerk/Auditor/ Sr. Auditor or Section Officer/ Asstt. Audit Officer should hand over charge report on being transferred from section or on proceeding on leave.
- (b) Every Section Officer/ Asstt. Audit Officer, Auditor/ Sr. Auditor when taking or making over charge of his duties from or to another even temporarily, is expected to ascertain whether the work is absolutely up-to-date and to report in writing at once to his immediate superior any arrears or irregularities he may notice, in order that prompt action may be taken. If no such report is submitted the Section Officer/Asstt. Audit Officer /Auditor/ Sr. Auditor/Clerk as the case may be assuming or relinquishing charge will be held personally responsible for the state of work under his charge including any arrears or irregularities which may exist.

**2.20** Whenever an Auditor/ Sr. Auditor/Clerk is relieved to go on inspection duty or on leave or on the transfer he should correctly report the state of his work and properly handover all papers to his successor or to the SO/AAO, if the successor is absent at the time of relief. The Section Officer/ Asstt. Audit Officer should see that this is done.  
(O.O. No. 1186 dt. 8.7.1932).

**2.21 Charge report by Section officer /Asstt. Audit Officers and Gazetted Officer.**

When a Section Officer /Asstt. Audit Officer or a Branch officer proceeds on leave or is transferred from one section to another or outside office he should make out a brief charge report for the benefit of his successor showing therein the following :-

- i) the state of arrears in the Section;
- ii) the important papers or points required immediate or special attention of his successor. The charge report left by the predecessor should be seen by the Branch Officers, who will pass suitable orders on it.
- iii) the successor will be responsible to see that the arrears are cleared and all the other important points mentioned in the notes are attended to as early as possible. He should also submit a periodical report to his Branch Officer regarding clearance of the above.
- iv) Write up-to-date his confidential reports on the work and conduct of all Clerks/Auditors/Sr. Auditors under him who had worked under them for 3 months or more.

v) The above remarks apply mutatis mutandis to Gazetted Officers.

(Authority: - O.O.No.1357 (T.M.), dated 4th July, 1953 and C.A.G's letter No. 2230 & M 23-81 dated 6.4.84, O.O.No. 0 & M- 11/84-85-1 dated 17.9.84).

### **Maintenance of Dictionary of References and Sectional note-books.**

**2.22** Each Auditor/Sr. Auditor and Section Officer/Asstt. Audit Officer should maintain a record of the points he has to watch out which are not required to be noted in any one of the prescribed registers. This record should be handed over to the successor whenever there is a change in incumbency.

(Auditor General's letter No. 53-Admn. n-154-34, dated 24th January, 1935 Dy. T.M.-36-5-1323).

**2.23** It will be the duty of each section officer/ AAO to see that all important orders, rulings or decisions arrived at are marked by him for the Dictionary of References.

The Dictionary of References is an index of cases subordinate to files in which important orders or decisions received from outside or reached in this office are filed. No important ruling or decision should be omitted from the Dictionary of References on the ground that it will ultimately find a place on one or other of the office manual, service rule, etc. as the reference to the relevant case noted in the Dictionary may often throw light on an otherwise obscure correction to a code or body or rules, etc. Nor is it desirable, as a rule, that a ruling or decision given by a Audit officer-in-charge of a section should be recorded in the Dictionary of References until it has been approved by the Dy. A.G. concerned who will take orders of the Accountant General if necessary. The Dictionary of References should be consulted freely whenever a precedent or ruling is required to be looked up.

The Dictionary of References will be maintained in form No. S.Y. 256 which contains the following four columns:-

(1) Catchword (2) Subject (3) Authority and (4) Reference.

It should be borne in mind that the catchwords used must be those under which one would normally look for a ruling on the subject in question, for example a decision relating to the classification of Government servants for purposes of traveling allowance would be inserted both under the letter 'c' for classification and under 'T' for Traveling allowance. The references should be arranged strictly alphabetically under appropriate should be catchwords, sufficient number of pages being allotted to each letter of the alphabet, these pages being again sub-divided for the second letter of the catchwords. Thus if 50 pages of the Dictionary are allotted to the letter 'A' a certain number out of these will be marked 'AB', 'AC', 'AD' and so on, sufficient space being left under each of these groups to record all decisions likely to be noted for several years to come. The subject must be brief and clearly stated and reproduce the ruling or decision in full as the Dictionary is meant to be one of reference and not rulings. The authority should be stated concisely as Government of India, Accountant General Audit, etc, as the case may be in the column of 'Reference' should -be noted the number of the case in which the rule, order or decision is filed E-G A.H.24-1 of 1990-91 etc.

The Dictionary of References shall be maintained by Admn section for administrative matters and by coordination section for technical matters. All orders and decisions which require to be included in the Dictionary or Reference should, however, be dealt with by the individual sections in which they originate in the manner indicated below:-

Matter relating to the Dictionary of references should first of all be rerecorded in detail giving reference to the authority, in the Auditor's note Book maintained in the Section. The original documents etc., should then be sent to coordination section with the following certificate thereon under the initials of Audit Officer-in-charge.

"The orders of decision is required to be incorporated in the Dictionary of Reference of General/ Coordination section. This has been noted in the sectional Note Book No. 'section' and the General/ Coordination section will note the item in

the D.R. quoting the diary number and the file number in which the same is to be filed and thereafter return the papers to the dealing section with the remark. 'Noted on page.....of the D.R.'

## **2.24 Rules affecting the conditions of service of persons serving in Indian Audit, Accounts Department- Manner of issue.**

Rules affecting the conditions of service of Government servants issued by the president are promulgated in one of the three following forms:-

- (1) By notification in the Gazette of India
- (2) By office Memoranda.
- (3) By a mere addenda or corrigenda to the rules in question.

In the cases falling under item (1) above reference is made not only to the proviso to article 309 but also to articles 148(5) of the Constitution. The latter reference is sufficient to indicate that the rules have been issued after consultation with the Comptroller and Auditor General. In the cases falling under item (2) above, the articles of the Constitution are not usually quoted, but a paragraph is inserted that in so far as persons serving in the Indian Audit and Accounts Department are concerned, they have been issued after consultation with the Comptroller and Auditor General.

In the third category of cases where the amendments are not made by issuing notifications or office memoranda it is not possible to quote references to the articles in question or to insert the usual para. that they have been issued in consultation with the Comptroller and Auditor General. It has accordingly been decided in the form of addenda or corrigenda to the rules. The Audit Officers should assume that, for purposes of application to the persons serving in the Indian Audit and Accounts Department, the amendments have been issued after consultation with the Comptroller and Auditor General.

(Based on Comptroller and Auditor General's letter No.180-A/26-654, dated 10th February 1954, Dy/ O.E.G./I.-38-Cases-415)

**2.25** Under the provision of paragraph 2.2.7 of M.S.O (Audit), it the responsibility of the Accountant General to scrutinize all rules and standing orders of financial character issued by the State Government or by authorities subordinate to them. The Comptroller & Auditor General should be consulted in all cases of doubt, difficulty and difference of opinion. But the order issued with the concurrence of Comptroller & Auditor General require no further audit scrutiny under paragraph 2.2.8 of M.S.O (Audit).

It has been decided that points of doubt, if any arising in the interpretation of orders issued in consultation with the Comptroller and Auditor General are referred to him only vide note (ii) below paragraph 2.2.8 of M.S.O. (Audit). The points arising in the course of application of the orders to individual cases may, however continue to be settled with the executive authorities direct and such cases need be referred to the C.A.G. only if they present special or complicated features could not be easily resolved.

(C.A.G's letter NO.32-Audit No. Audit 11/62, dated 18.7.1962, O.O.No. T.M. 23-1-1957)

**2.26 Miscellaneous**

The Government of India have decided that Government servants should report promptly to their superior officers the facts relating to any injury sustained by them, whether on or off duty, owing to the negligence of a member of the public so that the question of instituting a claim for loss of services against the party alleged to be responsible for the injury may be considered by the Department concerned in consultation with its legal advisers.

(G.I.F.D.NO.F-34-I-E-II-36, dated the 28<sup>th</sup> May, 1939, Dy. O.E.-38-240,O.O. No. 29, dated the 29<sup>th</sup> June, 1936).

**2.27 Reporting name of head of audit office to the Government of India, Ministry of Finance (R.&E. Department)**

Changes in the names of the heads of all Audit offices may be intimated immediately the change takes place to the Secretary to the Government of India Ministry of Finance (R.&E. Department E.I. Branch).

(Based on Comptroller and Auditor General's letter No. 6598-GE/573-74, dated 16th November 1954, Dy. No. OE-20-283)

## ANNEXURE - I

The Section Officer/Asstt. Audit Officer is inter alia responsible:-

- i) For the supervision of correspondence:
- ii) For the efficient maintenance and submission of the audit registers, objection books, other register etc. of the section.
- iii) Generally for the proper working, discipline and tidiness of his section (he must be thoroughly conversant with the day to day progress of each auditor's work in the section).
- iv) For the supervision of the work of the clerk in respect of filing and arrangement or records;
- v) For keeping the file of the section containing office orders, circulars and Government orders etc. complete, carrying out in the main orders concerned all corrections and alterations in detail that may be subsequently notified;
- vi) For seeing that letters and other papers, which are of interest to more than one section of the office are invariably communicated to all sections concerned. (The fact that this has been done should be verified by the section, which finally records the file orders on the papers);
- vii) For seeing that all references from the Comptroller & Auditor General, requiring replies are disposed of within a week or 10 days and cases received from the Government of India Ministry of Finance within a fortnight of their receipt and acknowledgement to the communication issued by the Comptroller & Auditor General of India where asked for are issued within seven days of receipt of the letter, circular etc. (para 2.17.2 of M.S.O. (Admn) Vol I). The disposal of the correspondence is watched and a weekly report together with the explanation for the delay, if any, submitted to the Group Officer.
- viii) For seeing that any return, sent to Comptroller & Auditor General is put up along with the office copy of the similar return sent in the previous period. The Section Officer/Asstt. Audit Officer should carefully compare the return with the previous return and scrutinize if



any change has been made in the method of preparing the current return.

- ix) For seeing that records obtained from the Old Records Section are not held up unnecessarily;
- x) For seeing that due dates are strictly adhered to in all cases and that the Progress Report Calendar of Returns, Periodical and other reports which are submitted to the Accountant General for review are not delayed;
- xi) For seeing that no item of arrears is omitted from the list to be attached to the certificate submitted along with the Calendar of Return.
- xii) For seeing that auditors/clerks posted to section are properly trained;
- xiii) For explaining the principles and implication of detailed rules and discussing with the assistants those case in which he over-rules the objections or drafts;
- xiv) For the disposal of the Inspection Reports relating to the officers and departments which concern his section.

## ANNEXURE - II

### Duties and responsibilities of members of Central Audit Support Sections

#### A. Central Audit Support Sections (other than those relating to Works and Forest Audit)

##### (a) Audit Officers

- (i) Co-ordination and general supervision.
- (ii) Framing of audit programmes, deployment of audit parties and monitoring of completion of audit and audit performance.
- (iii) Audit of sanctions exceeding Rs 50,000 other than those relating to entitlements and audit of sanctions of a general nature relating to entitlements.
- (iv) Audit of guarantees.
- (v) Audit of contract agreements.
- (vi) Review of files containing objection memos issued to entitlement and accounting sections.
- (vii) Review of portfolio files for Central, Centrally Sponsored and State Plan Schemes.
- (viii) Scrutiny of material for Audit Reports, audit of Appropriation and Finance Accounts.
- (ix) Preparation of quarterly report on the working of each Department with reference to the material collected, objection memos received from audit teams, etc.
- (x) Examination of rules and regulations proposed/issued by Government.
- (xi) Reports regarding failure of audit.
- (xii) Issue of audit certificates on Plan Schemes, World Bank Projects, etc.

##### (b) Assistant Audit Officers/Section Officers

- (i) Audit of sanctions to expenditure up to Rs 50,000 other than those relating to entitlements.
- (ii) Disposal of references seeking clarifications and allied correspondence.
- (iii) Review of files containing objection memos issued to departmental officers.
- (iv) Check of consolidation of statistics.
- (v) General check of objection books and approval of their closure.
- (vi) Processing material for audit report.
- (vii) Scrutiny and pursuance of cases of loss, fraud, embezzlement, etc.

(viii) Check of reports and returns.

**(C) Senior Auditors**

- (i) Audit of loans and deposit vouchers.
- (ii) Maintenance of portfolio files for Central, Centrally Sponsored and State Plan Schemes.
- (iii) Issue and pursuance of objection memos with departmental officers.
- (iv) Issue and pursuance of objection memos with accounting and entitlements sections.
- (v) Maintenance of register of important points for local audit.
- (vi) Compilation and consolidation of statistics including those meant for calculation of staff requirements.
- (vii) Half- Yearly Digest of Important and Interesting Cases.
- (viii) Preparation and consolidation of reports and returns.
- (ix) Preparation of audit certificates on Plan Schemes, World Bank Projects, etc.

**(D) Auditors**

- (i) Maintenance and closure of objection book.
- (ii) Provision of assistance in administrative work like posting, transfers, sanction of leave, etc.
- (iii) Other routine work not specifically listed or any other work entrusted by the
- (iv) Audit Officer.

**B. Central Audit Support Section (Works Audit)**

**(a) Audit Officers**

- (i) Co-ordination and general supervision.
- (ii) Framing and approval of audit programmes, deployment of audit parties and monitoring of completion of audit and audit performance.
- (iii) Audit of contract agreements
- (iv) Review of pro-rata distribution of Establishment and Tools and Plant charges.
- (v) Scrutiny of material processed by the Assistant Audit Officer for the Audit Report and its submission to the Group Officer.
- (vi) Preparation of quarterly review report on the working of the Department.
- (vii) Check of Administrative Accounts of irrigation projects.
- (viii) Review of portfolio files for Central, Centrally Sponsored and State Plan schemes.

**(b) Assistant Audit Officers/Section Officers**

- (i) Audit of all sanctions to expenditure.
- (ii) Disposal of references seeking clarifications and allied correspondence.
- (iii) Review of files containing objection memos issued to departmental officers and the related correspondence.
- (iv) Processing of material for Audit Report.
- (v) Check of consolidation of statistics.
- (vi) General check of objection book and approval of its closure.

**(C) Senior Auditors**

- (i) Maintenance of portfolio files for Central, Centrally sponsored and State Plan schemes.
- (ii) Issue and pursuance of objection memos with departmental officers
- (iii) Issue and pursuance of objection memos with works accounting section.
- (iv) Consolidation of statistics meant for calculation of staff requirements.

**(D) Auditors**

- (i) Maintenance and closure of objection book.
- (ii) Provision of assistance in administrative work like postings, transfer, sanction of leave etc.
- (iii) Other routine work not specifically listed or any other work entrusted by the Audit Officer.

**C. Central Audit Support Section (Forest Audit)**

**(a) Audit Officers**

- (i) Co-ordination and general supervision.
- (ii) Framing and approval of audit programmes, deployment of audit parties and monitoring of completion of audit and audit performance.
- (iii) Audit of contract agreements.
- (iv) Scrutiny of material processed by the Assistant Audit Officer for audit report and its submission to the Group Officer.
- (v) Preparation of quarterly review report on the working of the Department.

**(b) Assistant. Audit Officers/Section Officers**

- (i) Audit of all sanctions to expenditure.
- (ii) Disposal of references, seeking clarifications, etc. and allied correspondence.
- (iii) Review of portfolio files for Central, Centrally Sponsored and State Plan schemes.
- (iv) Review of files containing objection memos issued to departmental officers.
- (v) Processing of material for Audit Report.
- (vi) General check of objection book and approval of its closure.
- (vii) Check of statistics compiled and consolidated by the auditor.

**(c) Senior Auditors**

- (i) Maintenance of portfolio files for Central, Centrally Sponsored and State Plan schemes.
- (ii) Issue and pursuance of objection memos with departmental officers.
- (iii) Issue and pursuance of objection memos with forest accounting sections.
- (iv) Compilation and consolidation of statistics meant for calculation of staff requirements.

**(d) Auditors**

- (i) Maintenance and closure of objection book.
- (ii) Provision of assistance in administrative work like postings, transfers, sanction of leave, etc.
- (iii) Other routine work not specifically listed or any other work entrusted by the Audit Officer.

## ANNEXURE –III

### Duties and responsibilities of members of Central Audit Parties

#### A. Departmental Audit

##### (a) Assistant Audit Officers

- (i) Overall supervision and co-ordination of work of audit parties.
- (ii) Selection of vouchers for audit and review.
- (iii) Audit of contingent vouchers over Rs 50,000.
- (iv) Review of vouchers audited by Senior Auditors/Auditors.

##### (b) Senior Auditors

- (i) Audit of T A bills including LTC bills of non-gazetted officers.
- (ii) Audit of medical reimbursement bills of non-gazetted officers.
- (iii) Audit of contingent bills up to Rs 50,000.
- (iv) Audit of grant-in-aid vouchers.
- (v) Audit of Public Works and Forest cheques.
- (vi) Audit of other miscellaneous vouchers.

##### (c) Auditors

- (i) Listing of vouchers for selection of Audit and review.
- (ii) Audit of establishment vouchers of non-gazetted officers.
- (iii) Audit of vouchers in respect of advances to Government Servants.
- (iv) Any other routine work, or other work entrusted by Assistant Audit Officer.

#### B. Works Audit

##### (a) Assistant Audit Officers

- (i) Overall supervision and coordination of work of audit parties.
- (ii) Selection of vouchers for audit and review.
- (iii) Audit of Schedule of Monthly Settlement with Treasuries
- (iv) Audit of Schedule of Miscellaneous Works Advances.

- (v) Audit of final bills of contractors for amounts above Rs 50,000.
- (vi) Review of vouchers audited by Senior Auditors/Auditors.
- (vii) Review of pass order on Monthly Accounts.
- (viii) Check of Annual Certificate of Balances.

**(b) Senior Auditors**

- (i) Audit of schedule of revenue realized/refunds of revenue.
- (ii) Audit of schedule of works expenditure.
- (iii) Audit of schedule of purchases.
- (iv) Audit of stock account and reserve limit of stock.
- (v) Audit of schedule of deposits.
- (vi) Audit of schedule of deposit works.
- (vii) Audit of the account of receipt/issue of tools and plant.
- (viii) Audit of schedule of cash settlement suspense.
- (ix) Audit of schedule of remittances.
- (x) Audit of contractors ledger.
- (xi) Audit of schedule dockets including those for percentage recoveries.
- (xii) Audit of first and running account bills of contractors.
- (xiii) Audit of final bills of contractors for amounts up to Rs. 50,000.
- (xiv) Audit of bills of suppliers, bills in respect of purchases through DGS&D and railway credit notes.
- (xv) Audit of hand receipts.
- (xvi) Audit of completion reports.
- (xvii) Audit of land acquisition vouchers.
- (xviii) Audit of transfer entries.
- (xix) Recording of pass order on Monthly Account.

**(C) Auditors**

- (i) Listing of vouchers for selection of audit /review.
- (ii) Audit of Work Charged Establishment Pay bills, TA and LTC bills and medical reimbursement bills.
- (iii) Audit of consolidated contingent bills.
- (iv) Audit of other miscellaneous vouchers not specifically listed.
- (v) Any other routine work or other work entrusted by Assistant Audit Officer.



**(C) Forest Audit**

**(a) Assistant Audit Officers**

- (i) Overall supervision and coordination of work of audit parties. Selection of vouchers for audit and review.
- (ii) Audit of works bills over Rs 50,000.
- (iii) Audit of contingent bills over Rs 50, 000.
- (iv) Review of vouchers audited by Senior Auditors/Auditors.
- (v) Review of pass order on Monthly Account.

**(c) Senior Auditors**

- (i) Audit of classified abstract of revenue and expenditure.
- (ii) Audit of contractors' and disbursers' ledgers.
- (iii) Audit of work bills up to Rs 50,000.
- (iv) Audit of contingent bills up to Rs 50,000.
- (v) Audit of T A bills including LTC bills, medical reimbursement bills, etc.
- (vi) Audit of refund bills.
- (vii) Audit of vouchers received through Account Current Section.
- (viii) Audit of grants-in-aid bills.
- (ix) Audit of Transfer entries.
- (x) Recording pass order on monthly account.

**(c) Auditors**

- (i) Audit of Establishment Bills of non-gazetted officers.
- (ii) Audit of bills of advances to government servants.
- (iii) Audit of other miscellaneous vouchers not specifically listed.
- (iv) Listing of vouchers for selection of audit/review.
- (v) Any other routine work or other work entrusted by Assistant Audit Officer.

**D. Gazetted Entitlement Section**

**(a) Assistant Audit Officer**

- (i) Coordination and General supervision of work of audit parties.
- (ii) Selection of vouchers for audit and review.
- (iii) Review of vouchers audited by Senior Auditors/Auditors.

**(b) Senior Auditors**

- (i) Audit of T A bills including LTC bills of Gazetted Officers.
- (ii) Audit of medical reimbursement bills of Gazetted Officers.
- (iii) Audit of advance bills of Gazetted Officers.

**(c) Auditors**

- (i) Listing of vouchers for audit/review and cases for checking.
- (ii) Audit of pay bills of Gazetted Officers.
- (iii) Audit of other miscellaneous vouchers not specifically listed.
- (iv) Any other routine work or other work entrusted by Assistant Audit Officer.

**E. Provident Fund Section**

**(a) Assistant Audit Officers**

- (i) Coordination and general supervision of work of audit parties.
- (ii) Selection of vouchers for audit/review and cases for check/review.
- (iii) Review of vouchers audited by Senior Auditors/Auditors.

**(b) Senior Auditors**

- (i) Audit of final payment vouchers.

**(c) Auditors**

- (i) Listing of vouchers for audit/review.
- (ii) Audit of part final payment vouchers.
- (iii) Audit of temporary advances vouchers.
- (iv) Any other routine work, or other work assigned by Assistant Audit Officer.

