

CHAPTER-1

ORGANISATION AND FUNCTION

1. The Office of the Accountant General (Audit)-II, Bihar, Ranchi was formed with effect from 1 March 1984 on restructuring of the Indian Audit and Accounts Department. The Accountant General (Audit)-II, Bihar , Ranchi has been redesignated as the Accountant General (Audit)-II, Bihar & Jharkhand, Ranchi with the creation of new state of Jharkhand with effect from 15 November 2000. This office has been renamed as Accountant General (Audit), Jharkhand, Ranchi with effect from 22 July 2002 on re-allocation of work between the Accountants General (Audit) stationed at Patna & Ranchi. The staff was reallocated between both the audit offices with effect from 17 July 2003 and in the case of LAD, with effect from 01 October 2003. Prior to re-organization of Audit offices in Bihar and Jharkhand, the responsibility of preparation of Audit Report (Civil) and Audit Report (Commercial) was with the Accountant General (Audit) Bihar, Patna and the Audit Report on Revenue Receipts was the responsibility of Accountant General (Audit) Jharkhand, Ranchi. However, 2001-2002 onwards, the responsibility of preparation of all the three reports for Bihar has been entrusted to Accountant General (Audit) Bihar, Patna and that of Jharkhand to Accountant General (Audit) Jharkhand, Ranchi.

1.2 The Accountant General (Audit), Jharkhand, Ranchi is entrusted with the following functions.

- (i) To conduct the Audit of Central revenue.
- (ii) To conduct the Audit of State Revenue including forest receipt.
- (iii) To conduct the Audit of Accounts of the offices of the Government of Jharkhand which is the audit jurisdiction of the office under Section 13, 14 and 15 of C&AG's (DPC) Act, 1971.
- (iv) To conduct Performance Audit under Section 23 of C&AG's DPC Act 1971.
- (v) To conduct the Audit of Government companies, statutory corporation and Autonomous Body of the State Government.
- (vi) To conduct Central Audit of Vouchers received from Accounts office after its receipt and accountal.
- (vii) To conduct the Audit of Local fund Accounts/universities/Autonomous bodies.

- (viii) Preparation of Audit Reports (Revenue Receipts, Civil & Commercial) of Comptroller & Auditor General of India for Government of Jharkhand.
- (ix) Contribution of Material for inclusion in the Audit Reports relating to the Union Government on Direct & Indirect Taxes.
- (x) Preparation of Separate Audit Reports on the Autonomous Bodies (State/ Central) to be laid in the State legislature and Parliament respectively.
- (xi) Certification of Finance and Appropriation Accounts of the Government of Jharkhand.
- (xii) Certification of Accounts of World Bank Aided Projects, Centrally Sponsored Schemes and Central / State Plan Schemes.
- (xiii) Providing assistance to the Public Accounts Committee and the Committee on Public Undertakings of the State during discussion on the Audit Reports (Revenue Receipts, Civil & Commercial) of Government of Jharkhand.

1.3 DISTRIBUTION OF WORK AMONG IA & AS

(a) The sanctioned strength of IA&AS offices as on 1.4.2007 is 06 including Accountant General.

(b) The office has got five distinct wings, each headed by a group officer. The Accountant General performs his function with the assistance of group officers. Details of organization charts are as under.

- | | | |
|----|--|---|
| 1. | Administration | Administration, Establishment I, II Training & Examination, Record and General, Cash Branch, Confidential cell, Hindi cell. |
| 2. | Inspection civil & Central Audit wing | OAD (M), OAD(C) DP (Cell) OAD Field Parties, CASS and CAP Section. |
| 3. | State Revenue Wing, Works & RVP | SRA I, II, DP cell, SRA Report, SRA Field parties, RVP Head quarter and Field Parties. |
| 4. | Central Revenue Wing, EB Commercial, IT Audit, Performance Audit | Rev I, II, ITRA, CERA field parties IT Audit, EB, Commercial Head quarter and Field parties |

5. Examiner (Local Fund Account) Admn. & Programme, Report & Surcharge, Field Parties.

1.4 DISTRIBUTION OF WORK AMONG IA&AS OFFICERS AS Ist April 2007.

Sl.No.

- | | | |
|----|--|---|
| 1. | A.G.(Audit) | Direct charge of A.G. Sectt., Report (Civil), PAC, CASS Cell, Internal Audit and overall charge of the office including local fund account . |
| 2. | DAG(Admn.) | Direct Charge of Admn, Training & Exam., Cash Branch & supervision of Hindi Cell. |
| 3. | DAG (IC, and Central Audit Party) | Direct charge of OAD, Head Quarters & Inspection parties there of , D.P. Cell, SAC, Central Audit Party. |
| 4. | DAG (Central Receipt): | Direct charge of Income Tax and Central Excise (Receipts) head quarter and inspection Parties. IT Audit, E.B. and Commercial Audit, EDP & IT Security Manager, Performance Audit. |
| 5. | DAG SRA, Works &RVP) | Direct charge of SRA, Works & RVP Section & field Parties. |
| 6. | Examiner of Local Accounts | Audit of Local fund Accounts, Universities. |

1.5 List of Duty

A list showing particulars of duties assigned from time to time to each member of office establishment should be maintained in each section for the members in the section and this list of duties should be finally communicated by the S.O./Assistant Audit Officer to each individual concerned. The original list should be approved by the AO/DAG/sr. DAG and no change should be made in it without his approval. A copy of each of the list will be obtained from the sections concerned and maintained in Admn Section.

(Authority: CCA'S no. 990 NGE/K-258-GBE/31,dated 12.6.1931).

1.6 Gradation List

A printed list of the whole establishment of the office including Gazetted officers showing sanctioned strength seniority, scale of pay and service particulars of officials will be prepared by Admn. section annually.

1.7 Printing and supply of gradation list.

Consequent on computerization of work of the field offices, it has been decided that the gradation list as on 1st march may be furnished to the office of the CAG by the 15th June every year alongwith soft copy in floppy or compact disc/CD as required under Para 10.13 of CAG's MSO(Admn)Vol. I

(Authority: CAG's letter No. 204-NGE-(APP)/22-2005 dated 28.3.05.)

1.8 Welfare Officer

One post of welfare officer has been sanctioned for Audit and A&E offices at Ranchi under the control of Accountant General (A&E) Jharkhand, Ranchi. The selection for the post of welfare offices will be based on common seniority of Audit & A&E offices posted at Ranchi and the Welfare Officer will look after the welfare work for both Audit & A&E offices at Ranchi.

The duties of welfare officer, inter-alia are:-

- A) Assistance to staff suddenly taken ill or those chronically ill.
- B) Helping, in case of need, in securing admission of children in schools, colleges and other educational institutions.
- C) Assisting in case of need, families of persons on protracted tour.
- D) Supply of liveries etc. to Gr. D and Gr. C. He is also responsible for house keeping of offices, recreation cultural and community activities.

Welfare officer functions like a group officer in the senior scale of Group 'A' and is competent to sanction expenditure to the extent such power has been delegated to the officers of their status in IA&AD. The Accountant General may at his discretion place an imprest at the disposal of the welfare officer for meeting emergent and unforeseen expenditure.

(Authority C & AG letter No. 3747-CEI/76-84/Voll III dated 21.5.85.)

1.9 Secretary to the Accountant General:

Each Accountant General will have an officer of the rank of Audit officer/Sr. Audit officer who will act as his secretary. Besides working as personal assistant to the Accountant General, the secretary has to attend to the following duties:-

- (a) Checking up details and getting elucidations to points of doubt in particular cases.
- (b) Attending to persons calling on the Accountant General in cases of grievances, etc.
- (c) Detailed investigations in particular cases under Accountant General's directions.
- (d) Working up details and watching the disposal of correspondence received in the name of the Accountant General.
- (e) Handling all correspondence which is to be attended personally by the Accountant General.
- (f) Assisting the Accountant General in examination of arrear reports of different groups.
- (g) Review the working of a particular section of office as per directions of the Accountant General.
- (h) Investigation and scrutiny of important/interesting proposals initiated/referred to the Accountant General.
- (i) Collection of information and data required by the C.A.G. at short notice.
- (j) To bring to the notice of the Accountant General, Control returns not being submitted to him and those control returns indicative of bad state of work requiring remedial action.
- (k) Maintenance of records of all secret nature of work handled by the Accountant General personally.

The Secretary to the Accountant General has to work as Multipurpose officer and may be entrusted with the job of surprise inspection of sections getting reports about bottle necks in work in any group etc.

(Letter No.-2090-GE II 19-69 dt. 11.8.69 from CAG (P).

(Authority- C&A G's letter No. 2090-GE-II 19-69 dated 11.8.69 & 2825/GE I/ 154 dated 22.12.82)