

CHAPTER—II

GAZETTED OFFICERS

DUTIES AND POWERS OF THE DIRECTOR

II.1 The main duties of the Director are :—

Duties

- (a) the general administration of the Department;
- (b) approval of the inspection notes of the Joint Directors/Deputy Directors before issue;
- (c) the examination and vetting of Audit Notes/Reports in respect of Resident Audit Schemes headed by the Resident Joint Directors/Deputy Directors;
- (d) the inspection of the various local funds and other offices throughout the State which are under his audit;
- (e) the supervision of audits by inspection during the course of audit
- (f) the preparation of the Annual Report on the working of the Local Audit Department and its submission to the Finance Secretary with a draft resolution for approval; and
- (g) has the budgetary responsibilities in his organisation.

II.2 (a) The Director exercise the following powers :—

Powers

- (i) Financial Powers of the Head of Office and the Controlling Officer laid down in the various Rules.
- (ii) Various powers of punishment etc. as laid down in Haryana Local Fund Audit (Group 'C') Service Rules, 1982 and Haryana Local Audit Department (Group 'D') Service Rules, 1996.
- (iii) Can sanction leave of all kinds upto 120 days to the Senior Auditor and without limit to Junior Auditors provided it is admissible under the Rules.
- (iv) Can make postings and transfers of all the non-gazetted staff borne on the cadre of the Local Audit Department.
- (v) Fixes headquarters of circles and staff as and when it may become necessary.
- (vi) Issues replies to all the references addressed to the Heads of Departments and Administrative Secretaries, in the discharge of his auditorial functions.
- (vii) Can appoint, suspend dismiss and remove Class-IV employees, Restorers, Clerks (including Stenotypists), Junior Scale Steno-typist and Drivers.
- (viii) Lays down Rules and Procedure in regard to audit and accounts on the programme of the Local Audit Department. He acts under the direction of the Finance Secretary, who is the final audit authority in respect of the accounts of Local Bodies, etc.

- (ix) His tour programmes are drawn by him and submitted to the Finance Secretary for approval. He can make changes while on tour and intimate the fact to the Finance Secretary.

Note :—In case of emergency and surprise inspections he can undertake the tour without approval.

(Chief Secretary to Govt. Punjab's letter No. 430-P-56/3350, dated the 1st January, 1956).

- (x) Corresponds direct with the various Administrative and other Departments in connection with the accounts under his charge i.e. in the discharge of his auditorial functions.

(xi) Has power to administer official reprimands, record them in the Character roll.

(xii) Various powers of the Head of the Department re-delegated to the Director by the Finance Secretary.

Note :—Powers of the Head of the Department re-delegated to the Joint Secretary/Deputy Secretary; the Directors, the Joint Directors and Zonal Deputy Directors/Deputy Directors (Panchayat Audit) have been depicted in Appendix 'K' to this Manual.

Confidential
Reports

II.3 Character Rolls of the officers and staff shall be written as detailed in Appendix 'I' to this Manual, according to the instructions of the State Government issued from time to time.

Note :—It has been decided by the Government to introduce self appraisal vide their letter No. 5913-3S-76/31784, dated 19-11-1976 in the Annual Confidential Reports. A detailed proforma limited to objective statement of performance against the set task of audit has been prescribed as under. The following proforma should be filled up by the Officer/Official and submitted to his reporting office by 25th of March annually.

I. Proforma for self appraisal in the case of Joint Director/Deputy Director/Resident Audit Officer incharge of Resident Audit Scheme.

- (a) Has any item of audit work fallen in arrears in the Scheme? If so, why?
- (b) What special steps were taken for the disposal of old outstanding objections? Also indicate the Percentage of objections disposed of.
- (c) Any special performance deserving mention e.g. detection of embezzlement irregular payment of any other matter involving technical infringement.

II. Proforma for self appraisal in the case of Circle Senior Auditors/Incharge Audit Parties and Panchayat Auditors

- (a) What special steps were taken for the disposal of old outstanding objections. Also indicate the percentage of objections disposed of.
- (b) Any special performance deserving mention e.g. detection of embezzlement irregular payment, and other matter involving technical infringement.

(Office order No. 1 (104) 76-77/237 dt. 14-2-1977.)

DUTIES OF THE JOINT DIRECTORS (HEAD QUARTER)

Joint Directors

11.4 The Joint Directors perform the following duties or such other duties as may be entrusted to them by the Director or the Government from time to time :—

(i) The disposal of reference made to the Head Office except those received from the Universities, Education Board, Marketing Board, Municipal Corporation, Faridabad Accountant General, Haryana, Departments of the Haryana Government, the Directors/Examiner's of other States. Besides this, they shall obtain Director's concurrence on important points where they feel doubtful. The cases in which a local officer has contested the decision will, however, alongwith Joint Director's remarks be put up to the Director for orders.

(ii) Supervision of office work and checking of all Registers maintained in the office. The Registers for March will also be submitted to the Director.

(iii) Surprise checking of staff working in the field in accordance with the directions of the Director.

(iv) Inspections of the accounts of various local funds in accordance with the programme approved by the Director and test check of the work of the Panchayat Auditors/Incharge Audit Parties/Senior Auditors/Resident Audit Officers/Resident Deputy Directors.

(v) Inspection of the Zonal offices in accordance with the programme approved by the Director.

(vi) Duties of vigilance officer/Chief Vigilance Officer & Flying Squad Officer and Administrative Officer of the Department as assigned by the Govt./Director.

(vii) Duties of Nodel Officer in respect of Court cases of the Department.

(viii) Duties of Organisation and Methods Officer of the Department.

(ix) Countersignatures of TA Bills of staff as per powers delegated by the Director with the approval of Finance Secretary.

DUTIES OF DEPUTY DIRECTORS

11.5 (a) The Deputy Director Head quarter's office performs the following duties or such other duties as may be entrusted to him by the Director or the Government from time to time.

Deputy
Director Head-
quarter's office

(i) Checking and Signing of Pay, Travelling and contingent bills.

(ii) Before signing the endorsement of bills drawn with the words Pay to Cashier/or signing the acknowledgement on the Money order, the Deputy Director should see that the amount is entered in the Cash Book.

(iii) Examining the Register of Daily Attendance on the morning of every working day.

(iv) Supervision of office work and checking of all Registers maintained in the office. The Registers for March will also be submitted to the Director.

(v) He will discharge the duties of the D.D.O. and will be responsible to see that the Cash Book is written up and balanced daily and submitted to him with vouchers for scrutiny and signatures.

(b) The Zonal Deputy Directors perform the following Duties or such other duties as may be entrusted to them by the Director or the Government from time to time.

Deputy
Director Zones

- (i) The disposal of all references made to the Zonal office received from the Resident Audit Officers/Senior Auditors/Auditors working independently. Besides this they should also obtain Director's concurrence on important points where they feel doubtful. The cases in which a local administration has contested the decision will, however, alongwith Zonal Deputy Director's remarks be forwarded to the Head Office for examination and orders of the Director.
- (ii) Watching and scrutinising the disposal of audit notes.
- (iii) Scrutiny of auditors weekly diaries, time allotments, and delays in the submission of audit notes and objection statements, bringing all breaches of rules and other important matters to the notice of the Director for orders.
- (iv) Checking and signing of the Pay, Travelling Allowance and contingent Bills.
- (v) Before signing the endorsement on bills drawn with the word's Pay to Cashier or signing the acknowledgement on the Money order, the Zonal Deputy Director, should see that the amount is entered in the Cash Book.
- (vi) Examining the Register of Daily Attendance on the morning of the every working day.
- (vii) Supervision of office work and checking of all Registers maintained in the Zonal Office. The Registers should be put up to the Director/ Joint Director at the time of inspection.
- (viii) Passing of All Audit Notes except those of Resident Audit Schemes mentioned in Para II.(CC). Serious irregularities in all the audit notes passed by the Zonal Deputy Directors will of course, be brought to the notice of the Director before their issue.
- (ix) Inspection of the accounts in accordance with the programme approved by the Director and test check of work of the Resident Audit Officers/ Senior Auditors etc.
- (x) Approve the work distribution lists of the Resident Audit Schemes and Tour Programmes of the Resident Audit Officers of Market Committees and Senior Auditors/Auditors working under them.
- (xi) The Zonal Deputy Director will exercise the powers of the Drawing and Disbursing Officer. He will be responsible to see that the Cash Book is written up and balanced daily and submitted to him with vouchers for scrutiny.
- (xii) Correspond direct with Divisional Commissioners/Director Local Bodies/ Deputy Commissioners and other Local Officers in connection with the accounts under his charge i.e. in the discharge of his auditorial functions.
- (xiii) Serious irregularities noticed during each month shall be intimated to Director in the first week of the next month.

(c) The Deputy Director (Panchayat Audit) performs the following duties or such other duties as may be entrusted to him from time to time :—

- (i) the disposal of all references made to the office of the Deputy Director pertaining to audit of accounts of Gram Panchayats. Besides this, he shall obtain Director's concurrence on important points, where he feels doubtful. The cases in which a local officer has contested the decision will, however forward the case to the Head Office alongwith his remarks for orders of the Director.
- (ii) watching and scrutinising the disposal of audit notes.
- (iii) scrutiny of Panchayat Auditors Weekly Diaries, time allotments and delays in the submission of audit notes and objection statements, bring-

Deputy Director
(Panchayat
Audit)

ing all breaches of rules and other important matters to the notice of the Director.

- (iv) Checking and signing of the pay, travelling allowance and contingent bills.
- (v) before signing the endorsement on bills drawn with the words "Pay-to-Cashier" or signing the acknowledgement on the Money Order, the Deputy Director should see that the amount is entered in the Cash Book.
- (vi) Examine the Register of Daily Attendance on the morning of every working day.
- (vii) Supervision of office work and checking all Registers maintained in the office.
- (viii) Passing of audit notes of Gram Panchayats, serious irregularities in all the audit notes passed by the Deputy Director will of course be brought to notice of the Director before their issue.
- (ix) Inspection of Panchayat accounts in accordance with the programme approved by the Director and test check the work of Panchayat Auditors.
- (x) Approve the allotment of accounts to the Panchayat Auditors subject to approval of the Director.
- (xi) The Deputy Director will exercise the powers of the Drawing and Disbursing Officer. He will be responsible to see that the Cash Book is written and balanced daily and submitted to him with Vouchers for scrutiny.

II.6(a) The Director, Joint Directors, Zonal Deputy Directors and Deputy Director (Panchayat Audit) as far as possible are required to spend atleast six days in a month on local inspections. The Director should ordinarily not be away from his headquarters for more than eight days at a stretch.

Note :—The Director is liable at any time to be recalled from tour by the Finance Secretary for special purposes.

(b) While inspecting, Director/Joint Directors/Zonal Deputy Director/Deputy Director(Panchayat Audit) should make a brief though thorough examination of the various accounts books, registers etc. and a brief audit of scattered items. If he find cause to suspect that the accounts are not properly kept or if the last audit note/report was not satisfactory he should, if he considers it necessary, carry out a test audit of a complete month, even though this may necessitate an alteration in the dates of his tour.

(c) He should examine the pending objections statements and last audit note and generally review the work done by the circle auditors at the time of annual audits.

DUTIES OF RESIDENT JOINT DIRECTORS/DEPUTY DIRECTORS/AUDIT OFFICERS

(RESIDENT AUDIT SCHEMES)

II.7(a) Resident Joint Director/Deputy Director/Audit Officer is the Incharge of the Scheme to which he is posted.

- (ii) The audit staff posted in the scheme works under direct supervision and control of the Incharge of the Scheme.
- (iii) He is responsible to see that pre-audit work in the scheme is kept upto-date and that the post audit work is not allowed to fall in arrears.

II.6(a) The Director, Joint Directors, Zonal Deputy Directors and Deputy Director (Panchayat Audit) as far as possible are required to spend atleast six days in a month on local inspections. The Director should ordinarily not be away from his headquarters for more than eight days at a stretch.

Resident Joint Inspections

Resident Joint Directors/Deputy Director/Audit Officers.

- (iv) He is also available to the administration as Financial Advisor but he is not expected to give decisions or opinions on doubtful matters without consulting the Director.
- (v) He corresponds direct with the officers of the Local Body/Institution concerned in the discharge of his functions as incharge of the scheme.
- (vi) The work distribution among the audit staff will be made by the incharge of the Resident Audit Scheme. The Resident Joint Directors/ Deputy Directors will send copy of the same to the Director and Resident Audit Officers to the concerned Zonal Deputy Director for information and approval.

DUTIES OF RESIDENT AUDIT OFFICERS

(HEAD QUARTER'S OFFICE)

Resident Audit Officer (General) and Resident Audit Officer (Technical)

II.8 The Resident Audit Officer (General) and Resident Audit Officer (Technical) at the Headquarters Office will be incharge of their respective branches and will work under direct supervision of the Joint Director incharge of the branch concerned and overall control of the Director. They will be responsible for the due and efficient discharge of the duties and responsibilities enjoined upon them in Chapter-III, IV and in various paragraphs of this Manual.

Note :- The Director may, at his direction, interchange the Resident Audit Officers incharge General and Technical Sections and entrust them with such other duties and responsibilities as deemed fit in the interest of office work.

Embezzlement

II.9 In cases when the audit note reveals error beyond the ordinary, Director will bring the matter to the notice of the Finance Secretary. He will personally deal with all cases of serious defalcation or embezzlement if necessary visiting the station in which it is detected or suspected, to enquire into the matter. Besides depicting the same in the Audit Note, he shall, at the time of detention, separately report all serious embezzlements to the Finance Secretary and when the case is complete he shall submit a second report fully explaining the case, pointing out faults in the system of accounts which led to the defalcation and suggesting remedies to prevent a recurrence.

Frauds and embezzlements are immediately reported to the persons to whom copies of audit notes are sent.

Miscellaneous

II.10 The supervision by Finance Secretary of Local Audit Department falls under two categories :-

- (i) Administrative Control.
- (ii) Control over audits entrusted to the Director, Local Audit, Haryana.

As regards (i) though the Local Audit Department is a self contained Department, it is under administrative control of the Finance Secretary. There are not definite orders defining the extent of the control to be exercised by him, but the long established practice based on orders issued from time to time in respect of following matters may be taken as rule :-

- (1) Correspondence on all matters addressed to the Auditor General issues from the Finance Secretary.
- (2) Sanction of the Finance Secretary is necessary in matters relating to :-
 - (a) Appointments and promotions of men in the S.A.S. Cadre;
 - (b) Appointments of Auditors;

- (c) Permission to non-gazetted establishment (Senior Auditors) to cross efficiency bar;
- (d) The grant of extension of service to the Local Audit Department staff;
- (e) Pensions and commutations;
- (f) The grant of advances according to rules including advance from the General Provident Fund except those referred to in Para II.2 (ii) supra.

As regards (ii) only important cases on which Director considers that Finance Secretary's decision is necessary, are submitted for his order.