

# **CHAPTER-III**

## **GENERAL RULES, PROCEDURE AND FUNCTIONING OF GENERAL AND SOCIAL SECTOR-I WING**

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**CHAPTER-III****GENERAL RULES, PROCEDURE AND FUNCTIONING OF THE G&SS-I****3.1 DISTRIBUTION OF WORKS AMONG THE HEADQUARTERS SECTIONS OF G&SS-I**

G&SS-I Wing Headquarters, through its four sections, exercises overall control over the working of the field inspection parties. The distribution of work among these four sections is indicated below:

**3.1.1 GENERAL AND SOCIAL SECTOR-I WING (GSS-I HQ)  
(GENERAL ADMINISTRATION OF THE WING)**

- 1. Control and co-ordination among the sections and the field parties of GSS-I Wing.**
- 2. Maintenance of up to date list of offices of the State Government situated outside the State:**

There are cases where certain G&SS Departments/ Offices of the State Government have their activities in other states. The audit of the accounts of such offices may, with the prior approval of the C&AG, be entrusted to the PAG/ AG in whose jurisdiction the offices exist. A Register should be maintained for the purpose of keeping the following information:

- Name of the office with the designation of the Head of the Office and Drawing and Disbursing Officer (DDO).
- Name of the State in which situated with full address of the office and date of opening of the office.
- Name of the Office of the PAG/ AG in whose jurisdiction the office is situated.
- No. and date of the letter of C&AG according approval for entrusting audit of the office to the PAG/ AG mentioned in (iii) above.
- Periodicity of audit.
- Period of accounts audited last.
- Date of last audit/ inspection.

The Register should be submitted half-early to the Group Officer (GSS-I) on the 1<sup>st</sup> April and 1<sup>st</sup> October. At the beginning of each calendar year, a list of offices of the State Government situated outside the State with other particulars in respect of such office should be called for to verify whether any new office has been opened in addition to those already kept recorded in the Register. In case of any new office, all formalities for entrusting audit of such office to the Pr.AG/ AG concerned should be taken up with the approval of the C&AG.

*(HQs. letter No. 2255-AdmnIII/466-50 dated 17<sup>th</sup> November 1960 and 959-TAI/149-80 dated 22<sup>nd</sup> September 1980)*

### **3. Keeping up to date list of Offices/ Non-Commercial Autonomous Bodies/ Government Corporations/ Institutions to be inspected by the GSS-I wing and frequency of audit**

(i) Register containing department-wise complete list of units, audit of which is done by the GSS-I wing with their periodicity and party days allotted is maintained. Whenever under orders of competent authority the audit or its periodicity is altered or party days are increased/ decreased, or audit of any new unit is taken up the necessary correction or addition should be made immediately in the Register. The list should be reviewed every year for being kept up to date.

(ii) As subsidiary to the Register of Local audits, a programme Index Register (also called Progress Register of Local audit) should be maintained to show department-wise and district-wise following details:

- Names of offices with nature (i.e., Store accounts, Proforma accounts, Personal Ledger Accounts etc.) of accounts,
- Location with full Postal Address,
- Periodicities of audit,
- Party days allotted,
- Date of last audit with the period of accounts audited and the identification number of the inspection party conducted audit,
- When due,
- Remarks etc.

Separate volumes may be opened for the Register for each category of audit, i.e., Annual, Biennial and Triennial.

The Registers should contain suitable columns to record dates of audit for three years after which it should be revised and prepared afresh. The column (v) in the Register should be filled in against each item of audit recorded in it as soon as any event occurs relating to such audit. Thus, when the audit is included in the programme of inspection, the date fixed for inspection should be entered in pencil in this column, in order that it may be amended in case of a subsequent change and when the date expires and the inspection has been carried out, the date should be inked over. When the Inspection Report (IR) is submitted to headquarters, the period of accounts audited and the number of the inspection party should be filled in from the information given in the IR. Again, if an audit is postponed for a future date as suggested by the local office the facts should be noted in the Register in pencil for future guidance. By maintaining the register in this way it will provide up to date information about the audits done and those remaining to be done during the year and it will then be materially helpful in drawing up the programme of audit of the inspection parties.

(iii) An electronic data base of Auditee profile of all the Departments and all the DDOs of the State Government is to be prepared to watch the audit output and follow up of audit observation. This database should also include the Audit Plan of the PAG for financial audit and Value For Money (VFM) audit, its implementation, auditee unit-wise list of audit observation and finally follow up of the objections, i.e., settlement of para through Audit Committees, action taken notes of the department on recommendation of the Public Accounts Committee. However, the database is to be regularly updated and improved as per suggestion of the HQs. (CAG's office).

*(HQs. letter No.213-Report(S)/43-2004 dt. 04.3.04)*

#### **4. Preparation of Budget estimates and assessment of Staff requirement of the GSS-I wing.**

#### **5. Preparation, updation and maintenance of Electronic data base:**

An electronic data base of all auditee profile under the jurisdiction of this wing has to be prepared. For this purpose a list should be prepared of all the departments and DDOs under them, objectives and programme of the departments, various Central and State schemes/ projects being implemented by the departments, year-wise expenditure and receipts of past few years, receipt and expenditure under major schemes, important policy decision of the Government on various programmes and other fiscal matters.

#### **6. Preparation of Annual Audit Plan of this wing and Preparation of Integrated Audit Plan for the State as a whole; Set Target of the year and submission of report of achievement thereof.**

**Biennial Audit Plan:** In order to improve the quality of audit reports a formal audit plan covering a period of two years and comprising a detailed plan for the first of the two years and a broad frame work for the second year is to be prepared and sent to CAG office within January of previous year. The overall objective of the biennial plan would be to (i) provide assurance to the legislature that all audit worthy, significant and auditable entities were considered while deciding the priorities, (ii) provide a framework for identifying the departments, programmes and common functions which are significant and/ or vulnerable to risks and serious irregularities and therefore, need urgent audit attention; (iii) optimize the use of available resources for achieving the long term and short term audit objectives; (iv) minimize redundant audit and ensure proper/ optimum utilization of available manpower & other resources. Above all, the most important output and the main objective of the Audit Plan would be to ensure the comprehensiveness, quality and depth of the conventional Audit Reports.

*[Para 6.1.9 & 6.1.10 of MSO (Audit)]*

**Annual Audit Plan:** Consequent upon restructuring of the Department, Office of the PAG (General & Social Sector Audit), West Bengal has a revised jurisdiction for conducting audit of units under General and Social Sector Services. This Annual Audit Plan to be got approved by PAG

(G&SSA), WB proposing allocation for utilisation of generated party-days for audit of General and Social Sector entities excluding local bodies has to be got approved by PAG.

The main objectives of the Audit Plan should be to:

- i. Derive the optimum mix of available resources for conducting the audit;
- ii. Prioritize the audit assignments to cover the mandatory audit and other high risk areas/ sectors with special emphasis on current issues, people centric issues and thrust areas;
- iii. Pay special attention to new and emerging challenges to audit attributable to changes in the audit environment and develop the necessary information base and skill.

The Annual Audit plan should be forwarded with appreciation note mentioning in brief the topics for Performance audit, theme based audit, CCO based audit (now, working of a department), District Audit, if any, etc. Total Auditee Units vis-à-vis Units proposed to be covered in Audit plan including summary of auditee units under various Sectors, Departments, Sections of CAG's DPC Act and Categories of risk may be sent along with the plan.

The Annual audit plan should be further be split up into quarterly programme for various inspection parties as detailed in paragraph 3.1.1 (g) of this manual. The audit relating to the state government offices will be intimated to the Finance Department and respective administrative department for their remarks, if any, regarding addition or changes to be made in the list.

*[Para 6.1.11 to 6.1.13 of MSO (Audit)]*

**Integrated Audit Plan:** Besides the Annual Audit Plan, an Integrated Audit Plan including the **Additional Information** for the state as a whole is to be prepared and compiled in the prescribed format in respect of the State as a whole.

*{Authority: DG (ER)'s D.O. no. 62-17/ER Restructuring W.B/11-12, dated 02.05.2012 and PD (ER)'s letter no. 1232/ER/Coord/Audit Plan/2014-15/331-2013, 29<sup>th</sup> November 2013}*

The IAP should include the details of the Audit reports which will be prepared during the year. The timeframe, including midterm evaluation, for submission of draft material for the Audit Reports on different sectors is to be prepared and forwarded to CAG office along with IAP.

Before embarking into the process of devising IAP alongwith AAP for the year, a meeting of Audit Planning Group (APG) to be chaired by Pr. AG (G&SSA) is to be conducted in order to identify the focus areas of the ensuing Audit Plan.

*{Ref: Para 2.1.27 of MSO (Audit), 2nd Edition}*

**Submission of Half-yearly Progress Report on Integrated Audit Plan:** Progress Reports on Integrated Audit Plan for the Half-years ended 30th September and 31st March every year is to be submitted to CAG office by 5th October and 5th April respectively

*{Authority: PD (ER)'s letter no. 392/ER/Coord/Audit Plan/ 2014-15/331-2013, 13th May 2014}*

**The local audit programme** may be organized in such a way so as to ensure that audit of all bodies and authorities selected under Section 14 and 15, Corporations audit of which is entrusted under Section 19 of the CAG's (DPC) Act, 1971 and other institutions the audit of which devolves on the CAG under any law made by parliament is completed according to the prescribed schedule. Accordingly, the first charge of audit resources should be to complete the Financial Audit including rendition of Audit Certificates to the Government. The Reviews of Schemes selected, should also be completed with the existing staff. The balance of staff may then be deployed on the normal work and it may be ensured that this is suitably phased so as to complete it with the available staff. For this purpose, it may be necessary to review the existing frequency and duration of inspection of offices coming under the usual local audit programme of this wing with regard to the importance of the audit of particular office/ institution. For example, the institution, the expenditure of which relates mainly to salary and allowances and audit of which is not likely to throw up important points for inclusion in the Audit Report need be given only comparatively low priority in such programme. The intention is that while all institutions should be covered in the local audit programme over a period of time, it is not necessary to adhere to fixed schedule of annual, biannual or triennial local audit in respect of institutions, financial transaction of which are more of a routine nature and which do not generally deal with development programme. Periodicity of audit for each of the auditee units is fixed on the basis of the results of risk analysis done against various parameters (risk indicators) approved by HQs offices.

*(HQs. Letters No. 565-Rep(S)/259-2004, dated 16.05.2005 and 110/E.R./Coord/SMM/120-2015, dated 11.02.2015)*

As great importance is attached by headquarters and Government of India over the timely issue of audit certificates, the local audit of World Bank aided projects should be given priority.

*(HQs. letter No.711-Audit II/93-86 dated 12.05.1987 General Circular No. 11-audit II filed in OA/IC/Admn/83-84/World Bank Project/10 Vol. I)*

## **7. Preparation of quarterly audit programme for the Inspection parties and Supervising officers and submission to the group Officer for approval.**

### **A. Programme of Inspection parties**

- i. On the basis of the Annual Audit Programme approved by the PAG the detailed audit programmes of Inspection Parties are drawn up for each quarter, the year being divided into four quarters for administrative convenience, viz. April to June, July to September, October to December and January to March.
- ii. The audit programmes of the Inspection parties should indicate the following particulars:-
  - a. Names of the Assistant Audit Officer/ Supervisors and Senior Auditors/ Auditors to the party;

- b.** Names and locations of the offices to be locally audited;
- c.** Particulars regarding periodicity and last audit;
- d.** Duration of audit;
- e.** Date of commencement and termination of audit;
- f.** Particulars regarding transit dates, if any, for period of transit from one station to another;
- g.** Selected month(s) for conducting detailed checking;
  
- h.** Special instructions (regarding collection of last two IRs, DDO Code/ Information/ Paper Clippings/ list of Drawls and Remittances/ AC-DC Bills developed in VLC from DBPC, mailing of soft copy of IR to official e-mail address etc. apart from instructions issued from time to time), if any, in conducting audit and collection of information, if any, from the auditee unit.
  
- iii.** In drawing up the quarterly programmes of audit, the following principles should invariably be observed.
  - a.** Care should be taken to avoid the particular season of the year during which the localities, viz. Darjeeling, Jalpaiguri, Cooch Behar, Bankura, Purulia and some parts of Paschim Midnapore Districts, become unhealthy or unsuitable for visit by the inspection parties.
  - b.** The audit of offices or institutions which enjoy periodical vacations such as Civil Courts, Colleges and Schools, etc. should not be fixed on dates falling within such vacations.
  - c.** Where in any office the store accounts, the proforma or commercial accounts are to be audited, its inspection should not be taken up before the middle of July or beginning of August as such accounts are not generally made ready before that time. Wherever possible, a previous enquiry should be made as to the readiness of these accounts before fixing up the date of inspection of the respective offices. When the store accounts or proforma accounts of an office are to be audited, it should be indicated against the name of the office in the programme.
  - d.** It should be guarded against that the same districts are not visited by a number of audit parties during different parts of the year and one party may not visit the same station more than once in a particular quarter. Where these are unavoidable for some reasons, the position should be specially explained to the Group Officer while putting up the programme for the quarter.
  - e.** To ensure maximum output as also economy in time, transit days for field parties and Supervising Officers should be allowed on Sundays and non-prominent holidays where feasible.

*[Letter No. 14 (4)-E (Co-ord.) 1/67, dated 21 July 1967 from G.I.M.F. Department of Expenditure addressed to all Ministries/ Departments etc.]*

- f. Care should be taken to ensure that Inspection parties are not ordinarily required to stay at particular stations in excess of 30 days.
- g. No Inspection party should remain away from headquarters for more than three months.
- h. The same party may not inspect an office on two successive occasions.
- i. The office of the Controlling Officer should first be taken up for local audit when several of his subordinate offices are also to be visited, unless it involves extra expenditure on TA.
- j. The periodicity of local audit of GPF Accounts of Group 'D' employees should synchronize with local audit of the offices concerned, i.e. at the time offices are taken up for normal audit, audit of GPF accounts of respective Group 'D' employees should also be conducted.

Areas/ functions that involve cash outflow which were originally with Accountant General but taken over by the State Government later (GPF, Pension, etc.) should *ipso facto* be defined as high risk areas for audit. These areas should invariably be audited in the DDO offices selected for audit. Also, while carrying out CCO based/ Departments centric audits it should be seen what internal control exists within the departments in regard to cash out-flows.

[Refer: - Order No: - I - Audit (AP)/22-2009 Dated 01/01/2010]

- k. The quarterly inspection programme of each audit party should be prepared not later than the 15<sup>th</sup> of the last month of the previous quarter and got approved by the Group Officer (GSS-I). Quarterly programme with deviations, if any, which are inevitable due to non-existence or abolition of offices, requests by local offices for deferment of audit on reasonable ground and other minor unforeseen reasons, may be approved by the Branch Officer. A consolidated list of such deviations with reasons therefor is submitted to the Group Officer (GSS-I) for his post-facto approval. Deviations involving policy decisions etc. are, however, submitted to him forthwith and his orders obtained.
- l. A copy of the approved programme should be supplied to the respective Inspecting AAO/ Supervisor who are to lead the audit team and to the Supervising Sr. AO/AO who would supervise the audit.

#### **B. Supervising Officers' programme:**

- i. Immediately on drawing up the audit programme of the Inspection Parties, the monthly programme of supervising officers should be prepared before 20<sup>th</sup> of the month for submission to the Group Officer. Such programmes should indicate the name of the auditee unit to be supervised by Officers with number of days allotted for supervision and the party days allowed to the Inspection parties to carry out each such audit.
- ii. While preparing the supervisory programmes the following considerations should be borne in mind.
  - a. All cases of audits and for all other important audits should be provided with supervision where it is obligatory.



- b. All new items of audit taken up by the inspection parties (except the minor and unimportant ones) should be supervised as far as possible.
- c. All important items of audit should be adequately supervised either in one or more spells.
- d. The supervision should be arranged, as far as practicable, towards the close of audit to enable the Supervising officers to discuss the outstanding paragraphs of the previous IRs and the observations made during present/ current audit and settle the outstanding paragraph on the spot, to the extent possible and to discuss the draft IR with the head of the office.
- e. Supervision should be so arranged that the Supervising Officer concerned may be able to supervise all the important audits at a particular station in a single visit in each month.
- f. The programmes of the Supervising Officers are approved by the Group Officer/GSS-I and copies of the approved programme to be supplied to them.

**C. Supervision by the Group Officer:** Group Officer (GSS-I)'s monthly or fortnightly (if that is convenient) supervision programme for local audit both in Kolkata and outside need be prepared and got approved by the PAG. Any deviation in the programme should be brought to the notice of the PAG at the end of the month. If any extensive changes in programme are necessary, these should be got approved by the PAG when the occasion arises.

**D. Filing of Audit Programmes:** The quarterly programmes of the Inspection Parties are kept in the respective party files opened for the year after those are approved by the Group Officer (GSS-I). The monthly programme of the Supervising Officers is kept in one file opened for the year. The copies of the all programme of the Inspection Parties for each quarter and of the programme of all the Supervising officers for each month are to be placed in separate files and made over to Group Officer (GSS-I) for his reference. The AAO/Supervisors of GSS-I (HQ) section should see that Group Officer (GSS-I)'s copies of programme are kept up to date by correcting the programme which have undergone revision subsequently.

**E. Duration of Audit:** Though it is not proposed to lay down the duration of audit for various types of offices, it is very necessary that the existing time allocation should be closely reviewed. A review of the time allocation should, therefore, be made every third year, after taking into account the comment of the field staff, and in consultation with other PAG, wherever necessary, in order to ensure that time allowed for each inspection is not more than required.

*(HQs. letter No. 380-Admn III/517-61 dated 5 March 1962)*

## **8. Issue of intimation of the date of audit to the local offices concerned in time.**

- a. An intimation of audit, notifying the date on which the audit will take place, in the printed form should be sent from the GSS-I (HQ) section a minimum period of three weeks before, as far as possible, taking up of audit to all offices concerned.

*(Authority: Regulation 177 of Regulations on Audit & Accounts, 2007)*

- b. When the local audits are relating to audits of receipts and expenditure under Section 14 or 15 or 20 (i) of the CAG (DPCs) Act, 1971, the particular section under which the local audit is to be carried out, the period of accounts to be checked should be indicated in the letter of intimation.
- c. When the store accounts or commercial (Proforma) accounts of an office are to be checked during the local inspection, a sentence should be inserted in the intimation memo requesting that these accounts should be kept ready for submission to the inspection party.
- d. While sending the intimation of audit, the Head of the Office, may be specially requested to be present at his headquarters during the course of local audit.

**9. Transfer, posting of staff among the sections of the GSS-I wing and field parties and other matter relating to staff of the wing.**

- a. A book for obtaining formal orders of the Group Officer (GSS-I) in connection with the posting of Sr. AO/AO/AAO, Senior Auditor and Auditors in the inspection parties, Scheme Review parties and in the Headquarters Section should be maintained in GSS-I (HQ) Section by AAO.
- b. The posting of the MTS employees to the Headquarters Section shall be made by the Sr. AO/AO in charge of the GSS-I (HQ).

**Note:** In the event of necessity for withdrawal of the staff (AAO/Supervisor/Senior Auditor/Auditor/ DEO/Record Keeper/MTS etc.) from any of the Section of GSS-I wing for deployment in the field party or otherwise, Branch Officer concerned of the respective Sections may be consulted beforehand.

- c. Maintenance of records regarding issue, processing and submission of **Annual Performance Appraisal Report** of all categories of staff attached to GSS-I Wing and onward submission to the Admn. (Confidential) Cell.
- d. Submission of report regarding justification of retention/continuance of the Casual temporary posts to Admn. II Section in January each year.

*[Admn II/PAG (A)/1-6/2004-05/334 dt, 1.1.04]*

**10. Maintenance of files for important Rules and Orders**

Four separate files are to be maintained for the following four classes of records and new files on them are started each year: -

- i. Spare copies made of important letters from the Government of India or the CAG of India.
- ii. Spare copies or copies made of important letters from local Government or any subordinate authorities.
- iii. Office orders issued by the PAG / Group Officer (GSS-I) / Group officer concerning the office as a whole.

iv. Sectional orders issued by the Group Officer (GSS-I).

**11. Issue and distribution of copies of codes, manuals, Sectional/Branch orders, Office orders, Circulars and other instruction to the field parties and maintenance of files of the office orders/circulars etc.**

Books which are supplied to the AAOs/ Supervisors at headquarter Sections, inspecting AAOs/Supervisors and Assistants of the wing under paragraph 60 of the CAG's MSO (Admin.)- Vol. I are personal copies. Other books are not personal and should not be removed from the wing. Correction to Books may be obtained from the GSS-I headquarters and it is the duty of the recipients to keep the Books up to date with them.

**12. Important points/orders for local Investigation and supply to the inspecting Supervising Officers/Assistant Audit Officers**

a. While points requiring special investigation locally are received from the CASS along with the statements of objections, the AAO/Supervisor of GSS-I (HQ) should enter those in a register to be maintained at headquarter section for the purpose and arrange sending those to the parties concerned to take appropriate action on the points and objections when visiting the offices for local inspection. The notes of the Inspection Parties on those points and objections after local investigation when received back at headquarters should be sent to the CASS concerned for further action at their end.

The register for this purpose should be maintained in the following form for watching the disposal of the case:

Sl. No.	Name of the Section from which the note is received	Date of receipt	Date of dispatch to the party	No. of the party to which sent with name of the AAO	Date of receipt back of the notes	Date of return to the Section
1	2	3	4	5	6	7

The register should be submitted to the Group Officer on the 25<sup>th</sup> of every month with a certificate that all the points and objections received from the CASS have been entered in the Register:

b. Another Register for including cases or points arising from various other sources, viz. request from Government, Heads of the local offices, complaints about irregularities in accounts, press reports etc. which have been decided to be investigated locally under orders of the Pr.AG or Group Officer should be maintained at headquarters for watching progress of investigation in the following form:

Sl. No	Subject Matter of investigation in brief	Source	Date of orders of PAG/Group Officer for investigation	Date of dispatch of the point to the party	No. of the party to which sent with name of the AAO	Date of receipt of the notes from the party about investigation	Further action taken
1	2	3	4	5	6	7	8

c. This register should also be submitted to the Group Officer on the 25<sup>th</sup> of every month with the certificate that all points decided to be investigated locally under the orders of the PAG / Group Officer have been entered in the register.

d. The AAO/Supervisor GSS-I at headquarters will see that copies or short summaries of all important orders that have been marked by the Group Officer for noting or circulation to all Inspecting AAOs/Supervisors are promptly supplied to them before those are filed.

**13. Grant of Travelling Allowance (TA) Advance and checking of the TA advance /TA advance adjustment bills of the staff including Supervising Officers, with reference to the tour programme /weekly diaries.**

The advance travelling allowance bills of the Inspecting staff (AAOs, Supervisors, Sr. Auditors and Auditors) and Supervising Officers of GSS-I wing are posted in the Advance Travelling Allowance Bill Register maintained for the each official. The Register along with the bills to be submitted to the Group Officer through the Sr. AO/AO of GSS-I for approval. After the Group Officer passes the bills, those are directly submitted to Admn Section through the transit Register. When the final traveling allowance bills are submitted, those are checked with reference to the approved programme and the weekly diaries submitted by the members of the parties and the Supervising Officers. The bills are then entered in the Adjustment Registers maintained separately for each of the inspecting staff and supervising officers and a check should be exercised to ensure that any advances taken previously and standing recorded in the Advance Travelling Allowance Bill Registers have been correctly deducted from the Bills. In such cases, the references to the advance bill should be quoted in the Adjustment Register against the entry of the traveling allowance bill and the adjustment also recorded in the Advance Travelling Allowance Bill Registers. The Travelling Allowance Bills along with the Registers, after scrutiny and recording a certificate to the effect that “the journeys shown in the bill have been verified with reference to the approved programme and the weekly diaries and found correct”, are then submitted to the Sr. AO/AO of GSS-I (HQ) who will initial the entries in the Registers and the recorded certificate at the time of checking the bills. The Travelling Allowance Bills are then made over to the Admn. Section for further check with references to the prescribed rules in vogue and for payment.

**14. Examination of the weekly diaries of the Inspecting Staff and Supervising Officers.**

- a.** The weekly progress reports or diaries in Form S.Y. 324 should be submitted to the headquarters by each member of the Inspection Party indicating therein the following particulars:
  - i.** Number of the party;
  - ii.** Name and designation in full;
  - iii.** Date of the week ending day;
  - iv.** Hours of attendance in the local office on each working day;
  - v.** Name of the office/offices inspected;
  - vi.** Sunday, Gazetted and Local holidays (with occasion) falling in the week;
  - vii.** Transit day, if any, during the week;
  - viii.** Casual or regular leave taken during the week with application for such leave;
  - ix.** Work done on each working day in details so that the person who had done the particular item/items of work can be definitely located in future;
  - x.** Certificate regarding spending of holidays and Sundays in camp.
- b.** The AAOs/Supervisors in-charge of the party should examine the diaries of each member of his party and see that all the above particulars have been correctly shown and attest the statement showing the work done by each of the members of his party with reference to the work allotted to him and despatch the same including that of himself on Monday of the following week duly approved by the Supervising Officer when the officer is at the station on that date or on the previous working day. In case the Supervising Officer is absent from the station on Saturday of the week concerned or on Monday of the following week, his signature in token of his verification and supervision of the work done by the members of the party should be obtained on the diaries covering the period of his supervision before his departure from the station. On no account the diaries should be held up for the signature of the Supervising Officer touring some other station.
- c.** In case the party was not supervised by any supervising officer, the diaries should be despatched by the AAO/Supervisor on Monday of the following week for scrutiny to the BO at the Headquarters.
- d.** In order to see that the diaries indicating details of work done by the members of Inspection Party have been received from all Inspecting AAOs/Supervisors, a register in the following form should be maintained at headquarters for scrutinizing. The Register should be submitted to the Group Officer on the 15<sup>th</sup> of each month with a certificate to the effect that the diaries relating to the previous month which were received have been scrutinized with reference to the approved

programme of the parties and reminders have been issued to AAOs/Supervisors concerned from whom the diaries have not been received.

### Check Register for Weekly diaries

No. of the Party	Dairy ending 1 <sup>st</sup> week			Dairy ending 2 <sup>nd</sup> week			Dairy ending 3 <sup>rd</sup> week			Dairy ending 4 <sup>th</sup> week		
	Date on which due	Date on which received	Date of scrutiny	Date on which due	Date on which received	Date of scrutiny	Date on which due	Date on which received	Date of scrutiny	Date on which due	Date on which received	Date of scrutiny

In case of any omission noticed in the diaries received and where any AAO/Supervisor fails to submit the diaries by the due date. The AAO/Supervisor concerned should be reminded to rectify the omissions or to submit the diaries as the case may be.

- e. The diaries should be carefully filed for each month serially according to the number of the parties and preserved for the prescribed period for reference.

### 15. Sanction/watching of leave of the staff of GSS-I wing:

a. **Sanction of leave:** The Branch officer shall sanction Casual Leave/Restricted Holidays and Regular Leave (other than Special disability leave, Study Leave and Leave not due) in respect of the staff of GSS-I wing as per power delegated in **Paragraph 2.2.2** of this manual and forward the same to Admn Section.

b. **Watching of Leave taken:** A register to watch the leave (excluding Casual Leave) taken by the personnel of the entire wing should be maintained by the GSS-I (HQ) section. Separate Pages should be kept for each of the personnel indicating the period of leave, date of submission of Leave application, nature of leave, total no. of days (including suffixing and prefixing dates), ground for such leave, leave address, (where necessary), officer by whom approved, date of approval, date of sending the same to Admn section, date of joining and date of sending the joining report to the Admn Section should be recorded therein. They should also provide a contact number for their period of leave, so that they may be contacted during their period of leave as and when required.

*(B.O No. OA/IC-I/BO/2014-15/02 dated 19.06.2014)*

### 16. Preparation and compilation of Monthly/ Quarterly/ Annual Report of the wing as a whole and submission of the same to the appropriate authority.

a. **Return due from the wing:** The due dates and names of the returns issued from the department and the authorities to whom they should be sent, are given in **paragraph 3.5** of this manual. They are noted in the Calendar of Returns which is submitted to the Group Officer on the 4<sup>th</sup> working day of each week.

**b. Monthly report on the state of work:** A monthly report on the state of work of GSS-I wing should be submitted to the Group Officer on the 1<sup>st</sup> of the following month in the prescribed form. The monthly report should contain the information about the internal and external arrear computed in terms of man-days on account of the following items:-

- i. Number of IRs with paragraphs and sub-paragraphs outstanding for more than six months.
- ii. Number of outstanding objections over six months with amounts as per objection books.
- iii. Number of cases pending in the sectional pending registers.
- iv. Number of U.O. Cases, CAG's letters, G.I. letters, Telegrams, D.O. letters received during the month but not disposed of during the month.
- v. Number of outstanding miscellaneous letters.  
(HQS. letter No. 679-TA II/137-67 dated 23-3-1968)

**17. Preparation of the calendar of Training for GSS-I Wing and nomination of officials for the Training Programme.**

**18. Attending the complaint cases and DI objections.**

**a. Letter of complaints:** The letters addressed to the PAG/Group Officer/ Branch Officers alleging prevalence of some kind of irregularities in any State Government Office/Institution or any local body/ authority and received in the GSS-I (HQ) section shall be submitted direct to the Group Officer after translating into English, if these are in vernacular (along with the original letters). The Group Officer shall use his discretion in dealing with them. The information contained therein shall not be made use of by any member of the office except as directed by the Group Officer.

**b. Anonymous or pseudonymous letters:** No action will be taken on any anonymous or pseudonymous complaints.  
(Para 2.22 of CAG's M.S.O. (Admn), Volume I)

**19. Acceptance of summons and production of official documents to court of law**

**a. Production of official documents in a court of law:** In each case, when a Government servant is summoned to a court to produce official documents for the purpose of giving evidence, the PAG would consider, in the light of the instructions contained in paragraph 2.41.1 and Annexure to chapter II of M.S.O. (Admn) Vol. I, whether the records (original copies, rough memos etc.) asked for by the Court are such that privilege should be claimed. Only in such cases where the PAG is of the opinion that privilege should be claimed, the matter may be referred to the CAG explaining the ground on which it is considered necessary to claim privilege.

(HQS. letter No. 868-AdmnI/154 dated 2<sup>nd</sup> April, 1963)

**Note:** In this context note below Para 2.41.1 of M.S.O. (Admn) Vol.-I may also be referred to.

**b. Interrogation of members of the inspecting personnel by police Investigating Officer:** When a Government Servant is summoned by Court of Law, whether criminal or civil or by a Court Martial or by a properly constituted authority holding a departmental enquiry in India or by a Court in Foreign territory, to give evidence regarding facts which came to his knowledge in the discharge of his public duties, the period of absence will be treated as duty.

**c. Acceptance of Summons:** Persons of this wing when summoned by courts or authorities in Sub-Para (b) to give evidence in their office capacity may remain absent from the office for the part of a day or days or whole day or days required only with the previous permission of the Group Officer.

## **20. Correction to the Manual**

**a.** Instructions and decisions of a permanent nature relating to the GSS-I Wing should be incorporated in this Manual with reference to the number and date of the case, etc. Draft correction slips, if it involves mere incorporation of the orders issued by the Government, CAG or the PAG will be finally approved by the Group Officer while in other cases the draft-correction slip should be submitted to the PAG for approval. After approval each correction slip should be pasted in the register of correction slips in serial order of issue. It is the personal responsibility of AAO/ of GSS-I (HQ) to see that this is done regularly and the Manual is kept up to date. The register of correction slips should be submitted to the Group Officer on 15<sup>th</sup> of each month and quarterly to the PAG on 10<sup>th</sup> April, July, October and January each year. The approved correction slips for each quarter should be sent for translation in Hindi and thereafter for printing by the 15<sup>th</sup> of April, July, October and January each year.

**b.** Whenever it is possible or necessary to issue a correction slip, an office order should not be issued, but the copies of the correction slips should be circulated.

**21. Comparing typed/computerized copies of the IRs on receipt from the Type-section/EDP section and sending the same to the auditee unit/ department/ directorate and to the respective section (GSS-I/IR & GSS-I/AB).**

**22. All other Miscellaneous and Policy matters relating to G&SS-I in connection with local audit/inspection.**

**a.** The procedure for submission of cases, maintenance of routine registers e.g. Attendance register, Casual leave register, Inward and Outward register, maintenance of the register of pending cases, disposal of un-official cases, issue of letters, issue of the correspondences over the signature of the PAG, Group Officer and the BOs, issue of reminders, maintenance of reminder register, filing of letters, sending of records to old Record Section and submission of weekly report of outstanding letters, etc. as laid down in the relevant paragraphs of



the Office Procedure Manual (OP Manual) are to be followed excepting in cases where the PAG or the Group Officer gives any additional or special instruction.

**b.** When points arising from IR are referred to Government for orders, mere routine reminders do not often lead to a speedy settlement and some items remain outstanding for a considerable length of time. It has been arranged with the state Government that when reminders are issued by this office to expedite orders of Government on any point in an IR which remains outstanding for a long time, a brief synopsis of the case together with indication of the action called for on it should be supplied to the administrative department of the Government concerned.

### **23. Receipt of letters/Fax/Telegram etc. and their disposal at GSS-I (HQ) Sections**

**a.** Letters intended for GSS-I wing are usually received in the Record Section of the office, which sends those through a transit register to the GSS-I wing. The concern AAO/Supervisor immediately on receipt of that Transit Register should check the total number of letters and the number of enclosures with the entries made by the record section in the transit register. He should then go through the letters and mark the respective letters which should be dealt with by different AAO/Supervisor and/or Senior Auditor/Auditors over his dated initial. While marking the letters, if he considers any letter very important calling for immediate action, he should indicate on such letters the appropriate actions required to be taken by the AAO/Supervisor or Senior Auditor/Auditor concerned. The letters which do not relate to this wing should be returned along with the transit register of record section and the other letters which relate to this wing should be acknowledged in the transit register over the dated initial of AAO/Supervisor concerned. All letters received direct in this wing as well as those through the transit register of record section should then be diarized by the Reference clerk in the inward diary register (Form S. Y. 318 A) and the diary number allotted serially in the Inward diary is noted on each letter. The letters including those received direct should then be submitted to the BO in charge for perusal and return to the reference clerk for distribution to the person concerned. The concerned BO may, if considers necessary, show the important letters/cases to the Group Officer for his perusal and information. The reference clerk should distribute the letters promptly to the persons concerned and obtain their dated initial.

**b.** Every AAO/Supervisor and Senior Auditor/Auditor at headquarters Sections should before leaving office, read the correspondence received by him during the day for disposal, attend to urgent and important cases and take steps to transfer any letters which he considers to have been wrongly sent to this wing.

**c.** When a query is made by the PAG on a reminder, the AAO/Supervisor concerned shall see that it is submitted to him with a note within 48 hours of its receipt in the Section. If necessary, he should take the reminder personally to the BO and ensure that it reaches the PAG within the prescribed time.

**d. Inward Diary Register** of each of the section of the Headquarters should be submitted to the BO once in a week and to the Group Officer of the GSS-I wing on the 1<sup>st</sup> week of every month.

**e. Issue of document in original:** The following documents which are issued in original are numbered in the Docket Book and sent for issue to the despatcher of the Record section who initials in the book on receiving them for despatch:-

- i. Memo of intimation about the local inspection of an office,
- ii. Papers sent to the Inspecting AAOs/Supervisors,
- iii. Any other miscellaneous documents usually issued in original.

**24. Distribution of work among the Sr. Auditors/Auditors and DEO/Clerk/Typists and Maintenance of Duty List Register indicating the allocation of work to each staff of the section.**

The detailed distribution of duties among the Sr. Auditors/Auditors and DEO/Clerk/Typists of Sections will be made by the BO in charge of the headquarters with the approval of Group Officer. The allocation of work should be recorded in a register of duty list and formally communicated to each person concerned. Whenever any change in the distribution of work is made with the approval of the Group Officer such change should be recorded in the register also and communicated to the Auditor and DEO/Clerk/Typists concerned and their initials taken on the register of duty list.

**25. Preparation of Monthly cut list and submission to Admn. Section**

By the 21<sup>st</sup> of each month the AAO/Supervisor of each Section will furnish the Admn Section with their monthly Cut List in the prescribed form covering the period from 21<sup>st</sup> of the preceding month to the 20<sup>th</sup> of the current month.

*(Para 7.66 of OPM)*

**26. Submission of materials to the Record Section for inclusion in Audit Bulletin, in each quarter.**

**27. Submission of information/materials to ECPA section for inclusion in the Administrative report of the office.**

**28. Submission of reports/returns/information or materials to any other section/wing or offices as and when called for.**

**29. Supply of information under “ The Right to Information Act, 2005”**

While forwarding a copy of the IR, SAR or report of certification on Accounts or approved paragraph laid on the table of Legislature etc. to any applicant under the Right to Information Act, 2005 shall contain the disclaimer statement as follows:

“The report has been prepared on the basis of information furnished and made available by the Auditee unit. The PAG disclaims any responsibility for any misinformation and/or non-information on the part of auditee unit.”

*(HQs letter No. 14-LC/111-2005 dt. 20.1.2006)*

30. To arrange for holding of **quarterly meetings** by PAG with Sr. Audit Officers/Audit Officers of GSS-I Wing.

### 3.1.2 GSS-I (DP Cell)

1. Selection of potential paragraph from the IR and record in the PDP Register.
2. Processing and preparation of Draft Paragraphs, Synoptic draft paragraphs for inclusion in the Appropriation Accounts and Civil Report of the CAG.
3. Offering comment(s) on departmental replies to Draft Paragraphs/ Synoptic paragraphs.
4. Attending Head Quarters’ annotation/queries on the Draft Paragraphs, Synoptic paragraphs.
5. Issue of requisitions and reminders for submission of Store and Stock Accounts and Proforma accounts to the respective offices.
6. Submission of reports regarding serious delays in preparation or non-preparation of proforma accounts to Report Section and OA-Com for incorporation in the Audit Report, as indicated in paragraph 6.1.9 of this manual.
7. Correspondence with the Auditee Unit/ Departmental Head quarter and other authorities in connection with the Draft Paragraphs/ Synoptic paragraphs.
8. Receipt of Email/letters/Fax/Telegram etc. and their disposal as indicated in paragraph 3.1.1 (17) of this manual.
9. Any other works as and when necessary and or as directed by the Group Officer/ Higher officer.
10. Distribution of work among the auditors and DEO/Clerk/Typists and Maintenance of Duty List Register indicating the allocation of work to each staff of the section [Ref: paragraph 3.1.1 (18)] of this manual.
11. 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.
12. Submission of report/ return to OA/GSS-I (HQ) and or any other section/wing/ office as and when called for.

### **3.1.3 DATA BANK CUM PLANNING CELL**

**1. After collection of Background materials** in respect of each scheme and programme which is susceptible of performance appraisal, portfolio files should be maintained, which should, inter-alia, contain complete details of the programme, its objectives, financial & physical targets, performance standards, financial ratio between State and Central Government, time schedule for execution of different components of the programme as well the progress of execution of the scheme. This portfolio file should provide the necessary basic data and information for conducting meaningful audit.

*[Paragraph 6.1.15 of MSO (Audit)]*

**2. Preparation of detailed guidelines for State level schemes.**

**3. Examination of press reports/paper clippings and forwarding the same to the field parties for scrutiny, and incorporation of comments, if any, in the IRs.**

**4. Obtaining the comments on the paper clipping from the field parties and forwarding the same to the Group Officer.**

**5. Requisition of “Receipt and Payment Schedules” materials/data from VLC section of the Office of the Accountant General (A&E) West Bengal and arranging supply of vouchers and other records relating to local audit to the field parties.**

**Note:** It has been decided by the CAG that the following procedure for framing of programme of the local Audit Parties, the selection of month (s) for test check of Vouchers, sending vouchers of selected month (s) to field parties and return of the vouchers to the AG (A & E) may be followed in future.

i. Inspection programme should be drawn up according to Head of account and Treasury and not separately for each DDO. After the head of account and treasury have been selected, all DDOs (due for audit in the year) drawing funds from the treasury under that head of account should be provided for in the next quarter's programme. The selection should be made by the Group Officer about two months before the commencement of the quarter. Care should be taken to see that in case DDOs in one department operate more than one head of account, all such heads of accounts are selected simultaneously so that all transactions of DDOs are selected for audit at the same time.

ii. For all DDOs drawing funds from a treasury under one head of account, the same month (s) for a particular period should be selected for detailed audit irrespective of the periodicity of the account. While selecting months for detailed check for half yearly, biennial and triennial accounts, etc. the months should be selected out of the months selected for annual audit during the respective periods.

iii. As soon as selection of head of account and treasury is made, the section should place a requisition for the relevant lists of payments along with vouchers from concerned accounting section of office of the AG (A & E). All transactions listed out in the list of payments should be abstracted in a separate compilation sheet listing and totalling all drawals made by each DDO. Then drawals by DDOs may be totalled and agreed with totals of lists of payments.

iv. The Vouchers should then be segregated according to the DDOs and kept in separate folders for sending to Inspection Parties. A covering sheet of all vouchers relating to DDO may be prepared in triplicate and two copies sent to Inspection Parties and one copy kept for record.

v. Register of sending vouchers to parties and its receipt back from them and for return of the vouchers to accounting section of the Office of the AG (A & E) should be kept by unit concerned in the prescribed form. The register may be put up monthly to the concerned BO and quarterly to the Group Officer.

vi. The AO/AAO in charge of the inspection party should furnish a certificate with Audit and Inspection Note, stating that vouchers, etc. were received from Headquarters and subjected to the check as required under Rules. In case vouchers were not received, the A.O/AAO should clearly indicate what kind of voucher audit had been conducted in the absence of original vouchers etc.

vii. One copy of the covering list of vouchers received for audit may also be appended with the Inspection/Audit Note along with a certificate of audit.

*(HQs. Circular No. 16-Audit-11/86 No. 794-Audit II/284-85 dated 21.5.1986  
filed in OAI/IC/Vouchers/83-84/18 Bundle)*

**6. Collection of literature/guidelines of the schemes formulated by Govt. and collection of figures of budget allotment and actuals from the sub-head account prepared by A&E office.**

**7. Selection of detail-month(s) for detailed checking by the field parties.**

**8. Receipt of Email/letters/Fax/Telegram etc. and their disposal as indicated in paragraph 3.1.1 (17) of this manual.**

**9. Distribution of work among the auditors and DEO/Clerk/Typists and Maintenance of Duty List Register indicating the allocation of work to each staff of the section [Ref: paragraph 3.1.1 (18)] of this manual.**

**10. Submission of report/return to OA/GSS-I (HQ) and/or any other section/ wing/office as and when called for.**

**11. Vetting of IRs on the Information Technology (IT) and issue of Report to the auditee unit and other works relating to IT audit.**

**3.1.4 GSS-I (IR) (INCLUDING VETTING CELL)**

- 1. Follow-up action of IRs under the control of GSS-I (IR) section.**
- 2. Review of Broad sheet replies from the auditee unit.**
- 3. Coordinate and conduct of Audit Committee Meetings.**
- 4. To vet/scrutinise IRs and also to entrust the work of vetting of IR to Senior AOs/AOs available at GSS-I (HQ) under orders of Group officer and submit the vetted IRs to the Group Officer for approval and attend the comments, if any, of the Group Officer of GSS-I on the draft IR.**
- 5. Sending the vetted and approved IR to the Type Section/EDP section for computerization.**
- 6. Issue of old IRs to the field parties on demand for review of outstanding paras on the spot settlement by the field parties.**
- 7. To watch the movement of the IRs as detailed in paragraph 5.5 of this manual.**
- 8. Issue of reminder to the auditee unit/Department for Broad Sheet replies to the IRs as envisaged in paragraph 5.16 of this manual.**
- 9. Compilation of sanction received from Departments (under GSS-I/IR) and submission to the EDP section for computerization.**
- 10. Preparation of Synoptic Para for audit report.**
- 11. Watching the important paragraphs of the IRs through audit note book of the assistants and submission of the report to the Group Officer. Interesting points, if any, to be forwarded to the field parties conducting audit of similar units.**
- 12. Distribution of work among the auditors and DEO/Clerk/Typists and Maintenance of duty list register indicating the allocation of work to each staff of the section [Ref: Paragraph 3.1.1 (18)] of this manual.**
- 13. Receipt of letter/Fax message/Telegram etc. and disposal thereof as mentioned in Paragraph 3.1.1 (17) of this manual.**
- 14. Submission of report/return to OA/GSS-I (HQ) and/or any other section/wing/office as and when called for.**
- 15. Review of the outstanding paragraph of previous IRs as detailed in Paragraph 4.29.2 of this manual.**

## 16. Maintenance of Objection Book

As envisaged in the **paragraph 7.2.25** of C & A G's MSO (Audit), the objection based on the examination of each voucher or other document audited should be recorded in Objection Book to be maintained in Form 10 of MSO (Audit) as detailed in **Annexure 'B'**. Following categories of objection should be recorded in the register:-

- a. Misappropriation, fraud/ defalcation etc.
- b. Excess payments, loss/shortage of stores etc.
- c. Credit sales, recoveries in respect of which have been pending beyond such reasonable period as may be prescribed by PAG.
- d. Advance pending recovery/adjustment beyond such reasonable period as may be prescribed by PAG/ relevant provision of WBTR/FR.

## 17. Maintenance of Adjustment Register

In continuation of the above the item objected to are adjusted either in whole or in part, the adjustment should be posted in the adjustment Register [in form 12 of MSO (Audit) as detailed in **Annexure 'C'** and also against the original item in the objection Book. When, however, an item placed under objection is adjusted by recovery or write-off or after the objection has been suitably complied with or after such information or documents as were wanting have been made available, the fact of the adjustment should be noted in the Adjustment Register. The mode of adjustment adopted in respect of each item will be indicated in the column "How Adjusted" and AAO/Supervisor will initial each entry in proof of having examined and found correct in all respect.

*[Paragraph 7.2.29 of MSO (Audit)]*

The Objection books and Adjustment Registers after closing should be submitted to Group Officer through the respective Branch officer on the 7<sup>th</sup> of each month.

### 3.1.5 GSS-I (AB)

1. Follow up action of IRs.
2. Issue of old IRs to the field parties on demand.
3. To watch the movement of the IRs as detailed in paragraph 5.5 of this manual.
4. Issue of reminder to the auditee unit/Department for Broad Sheet replies to the IR.
5. Watch the important paragraphs of the IRs through audit note book of the assistants and submission of the report to the Group Officer. Interesting points, if any, to be forwarded to the field parties conducting audit of similar units.

6. **Issue of Audit Certificate on completion of the audit on the Statement of expenditure conducted under sections 19 and 20 of the C&AG (DPC) Act, 1971.**
7. **Issue of Audit Certificate on Proforma Account of departmental unit activities of which are of commercial/quasi-commercial character.**
8. **Calculation of Audit fees chargeable from the Autonomous bodies, audit of which conducted U/s 19 & 20 of C&AG (DPC) Act, 1971, as per the rate approved by the C&AG from time to time and prefer claim to the concern auditee units. (Ref Paragraph 1.6.2 of this manual.)**
9. **To watch realization and credit of the audit fees to the proper head of account through the Audit fee register as indicated in Paragraph 1.6.3 of this manual.**
10. **To maintain periodicity register of the Autonomous Bodies for Audit under section 14, 15, 19 & 20 of the C&AG (DPC) Act, 1971.**
11. **To maintain report and return relating to the World Bank / externally aided projects.**
12. **Compilation of sanction received from Departments (under GSS-I/AB) and submission to the EDP section for computerization.**
13. **Receipt of Email/letter/Fax message/Telegram etc. and disposal thereof (Ref: Paragraph 17 of 3.1.1 of this manual.)**
14. **Submission of report/return to OA/GSS-I (HQ) and/or any other section/ wing/ office as and when called for.**
15. **Issue of D.O. letter to Pr. Secretary, Finance Department regarding grants released by the administrative Department to different bodies/authorities.**
16. **Submission of Quarterly Progress Report (QPR) on SAR as per Annexure-D.**
17. **Submission of Annual return on completion of audit u/s 14 of the C&AG's (DPC) Act, to HQs.**
18. **Submission of Annual return on completion of audit u/s 19(2), (3)/20(1) of the C&AG's (DPC) Act, 1971.**
19. **Review of periodicity of entrustment of audit u/s 19(2),(3)/20(1) of the C&AG's (DPC) Act.**
20. **Examining and ensuring the application of Sections 14,15,19,20,21,23 and 24 of the (DPC) Act in the conduct of audit of State autonomous bodies by the different audit wings of this office.**



- 21. Correspondences with Headquarters/State Government regarding application of sections 14,15,19,20,21,23 and 24 of the C&AG (DPC) Act in audit of State autonomous bodies.**
- 22. Scrutinizing annual accounts for identification of applicability of section 14 in superimposed audit of autonomous bodies where independent chartered accountants are primary auditor.**  
(Branch Order No. OA/IC/2001-02/15 dated 31.1.2002)
- 23. Distribution of work among the Sr. Auditors/Auditors and DEO/Clerk/Typists and Maintenance of Duty List Register indicating the allocation of work to each staff of the section [Ref: Paragraph 3.1.1 (18) of this manual.]**
- 24. Maintenance of Objection Book and Adjustment Register as indicated in Paragraph 3.1.4 (16 & 17) of this manual.**
- 25. Review of the outstanding paragraph of previous IRs as detailed in paragraph 4.29.2 of this manual.**
- 26. Additional Duties and Responsibilities:** This Section is entrusted with the following additional duties and responsibilities which are subject to change according to orders of PAG or Sr. DAG/DAG (G&SS-I):
  - i.** Scrutiny of the Memorandum and Articles of Association of newly formed Government Companies and Accounting Manual of Government Commercial Undertakings.
  - ii.** Issue of directions of the CAG to the Statutory Auditors (Chartered Accountants) under Section 619(3) (a) of the Companies Act 1956 and to keep a watch over the receipt and disposal of reports after due verification by Field Parties.
  - iii.** Submission of reports u/s 619(3) (a) to the Report Section periodically for compilation of comments on deficiencies of internal control/internal audit mechanism for inclusion in audit report.
  - iv.** Issue of approved comments/Nil-comments/Non-review certificates in prescribed format to the Management.
  - v.** Submission of approved comments on the accounts of PSUs to the Report Section for compilation and inclusion in the Audit Report.
  - vi.** To finalize the comments on the annual accounts of Departmentally managed Undertakings and issue certificate with or without comments.
  - vii.** Evaluating performance of auditors on the basis of Statutory Auditor's work, information received from Government/Management, Field Parties and others. Arrangement is also made for submission of recommendations of PAG on the performance of Statutory Auditor's to the CAG for taking appropriate action in cases of misconduct.

- viii. Scrutiny of draft Separate Audit Report in respect of corporations where applicable submitted by Field Parties for finalization and onward transmission to Head Quarter's for approval.
- ix. Issue of approved Separate Audit Reports (SARs) to the Government as well as to the Management for laying the same before the Legislative Assembly. The format of revised SAR to be issued to the Autonomous Bodies along with other instructions has been indicated Manual of Instructions for audit of Autonomous bodies.
- x. Scrutinize Agenda Papers and Minutes of the Meeting of the Board of Directors of Government Companies and Statutory Corporation and also outcome of checking of audit team noted in the Board Minutes Register for necessary follow up.
- xi. To furnish necessary material to Report Section for the chapter on Commercial Undertakings (Departmental) including the summarized financial statement for inclusion in the Audit Report.
- xii. As and when new institutions are assigned for audit the names of new units will be entered in the Programme Register.

### **3.2 REGISTERS/ RECORDS TO BE MAINTAINED BY THE HEAD QUARTER SECTIONS**

- A. For smooth functioning of the GSS-I wing as well as to perform the duties and responsibilities as mentioned in **Paragraphs 3.1.1 to 3.1.5 of this manual**, Registers/ records to be maintained by the Headquarters Sections of the GSS-I Wing are as follows:

All the five sections should maintain the following registers/records

- i. Attendance Register of the staff attached to the section. Besides, one attendance register for Field staff visiting/available at the Headquarters should also be maintained by the GSS-I (HQ).
- ii. Inward diary registers for the followings are to be submitted to Group Officer in the 1<sup>st</sup> week of each month and weekly to BO.
  - a. Ordinary letters
  - b. Confidential letters
  - c. Letter addressed to Sr. DAG/ DAG
  - d. DO letters addressed to PAG/ Sr. DAG /DAG
  - e. Letters from CAG & other PAG/AG offices
  - f. FAX/Telegram/Email etc;

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- iii. Staff Register;
- iv. Register for use of Hindi to be submitted to Hindi Cell 1<sup>st</sup> week of each quarter.
- v. Register to watch the leave of the Staff of the GSS-I wing as a whole as mentioned in **paragraph 3.1.1 (9) (b)** of this manual.
- vi. Register for watching the disposal of notes received from CASS for inspection in Local Audit.
- vii. TA Advance register and Adjustment thereof for all the categories of staff attached to GSS-I wing.
- viii. Register for watching weekly diaries of field staff.
- ix. Register for watching weekly/monthly diaries of the Supervising field staff.
- x. Register for collection of suitable statistics to serve as a fair index of the volume of work done in audit offices.
- xi. Order book of posting.
- xii. Register for watching progress of audit in respect of offices of the other State Government located within audit jurisdiction of GSS-I wing of the office of the PAG.
- xiii. Register for watching progress of audit in respect of office of the Government of West Bengal situated outside the State.
- xiv. Register for important points to be inspected by the field parties during local inspection.
- xv. Register for watching receipt of Draft IRs and issue of IRs to the concerned Departments/Directorates/Auditee units.

**b. GSS-I (DP CELL) SECTION**

- i. Register for Defalcation and Misappropriation cases.
- ii. Register for recording IR paragraph of Serious Financial Irregularities may be considered as Potential Draft Paragraph (PDP Register)
- iii. Register for the DP on AC/DC bill
- iv. Register for long DP on PL/Deposit Accounts
- v. Requisition for submission of store accounts/Proforma accounts
- vi. Auditors' note book to be submitted to B.O. on 1<sup>st</sup> day of each month.

**c. DATA BANK-CUM-PLANNING CELL**

- i. Register for receipt of Paper Clipping and disposal thereof.
- ii. Schematic Register/Port-folio file.
- iii. Register for requisition of receipt and Payment Schedule from AG (A&E) WB and its issue to the field parties.

**d. GSS-I (IR) (INCLUDING VETTING CELL)**

- i. Register for IR receipt and follow-up action for vetting, typing, comparing and issue.
- ii. Register for watching settlement of outstanding paras of IRs - Broad Sheet Registers and Para Settlement Registers for each charge (seat) to be submitted to BO on 1<sup>st</sup> week of each month.
- iii. Index Registers for IRs for each charge (seat)
- iv. Registers for Synoptic Paras.
- v. Registers for Audit Committee Meeting (Department-wise and consolidated).
- vi. Audit Note Book to be submitted to B.O. on 15<sup>th</sup> of each month.
- vii. Objection Book.
- viii. Adjustment Register.
- ix. Register showing cases of drawal of fund in advance or in excess of requirement (**paragraph 6.1.7 of this manual**).
- x. Movement registers of Old IRs (in each charge).
- xi. Reminder register regarding issue of reminder for Broad Sheet replies to IRs to be submitted to Group Officer once in a month and to BO -once in a week.
- xii. Register of Fake appointment/Ghost employees — to be submitted to Group Officer in the 1<sup>st</sup> week of each month.

**e. GSS-I (AB) SECTION**

- i. Register for recording points of investigation during local audit.
- ii. Register for watching settlement of outstanding paras of IRs - Broad Sheet Register and Para Settlement Register for each charge (seat) to be submitted to B.O. on 1<sup>st</sup> week of each month.

- iii. Progress Register of Local Audit, undertaken under section 14, 19, 20, 21, 23 & 24 of CAG's (DPC) Act to be submitted to Gr. Officer in the 1<sup>st</sup> week of each month.
- iv. Register for issue of Audit Certificates
- v. Audit Note Book to be submitted to BO on 15<sup>th</sup> of each month.
- vi. Objection Book.
- vii. Adjustment Register.
- viii. Register showing cases of drawal of fund in advance or in excess of requirement (**paragraph 6.1.7** of this manual).
- ix. Audit Fee Register in Form SY 338 (**Ref 1.6.3.i** of this manual).
- x. Register for watching receipt of SOE and progress of audit.
- xi. Movement registers of Old IRs (in each charge).
- xii. Reminder register regarding issue of reminder for Broad Sheet replies to IRs to be submitted to Group Officer once in a month and to the BO once in a week.
- xiii. Register of Fake appointment/ Ghost employees - to be submitted to Group Officer in the 1<sup>st</sup> week of each month.
- xiv. Register regarding identification of auditee unit - to be submitted to ITA in January each year.

### **3.3 MAINTENANCE OF RECORDS**

a. The records of the wing generally consist of either IR files or cases on important subjects. After the issue of an IR, the draft IR, the Audit Query (AQ) statements and other subsidiary papers together with a spare typed copy of the report are filed in a stiff cover, which forms the nucleus of an IR file. All subsequent correspondences including broadsheet replies and notes in connection with a particular IR should be filed in the relevant IR file.

b. A general case file is to be opened when a letter bearing some important subject, not connected with an IR, is received and all subsequent correspondences and office notes in that connection are filed in that case file. The case files should have relevant file headings indicating the general or broad subject and papers in a case should be paginated separately for notes and correspondences as far as practicable. In constructing cases, it is important that a distinction be maintained between cases relating to matters of short-lived or temporary interest and those dealing with matters of more permanent interest. When a question apparently of

temporary interest develops into one or more permanent interest, the relevant Pages of the temporary case should be removed and incorporated into a case dealing with a matter of more permanent type, a cross reference being kept in the temporary case file. All cases should be given the necessary file order before they are sent to old Record.

c. A Register of files including case files are to be maintained and the serial number and the subject of each case are to be recorded. The case files of each year are numbered in a fresh series in the Register with an indication of the year to which those relate.

d. Individual letters on which there is no subsequent correspondence to form a case but is meant for permanent record should be kept in a separate file opened for the purpose.

### **3.4 FAILURE OF AUDIT**

The PAG should submit to the CAG a separate report of every serious case of failure of audit as soon as it comes to light (including those pointed out by the Director of Inspection, if any); irrespective of any report which may be required for other purposes. The report should explain the manner in which the failure occurred and mention the names of the persons responsible and the disciplinary action taken or recommended.

*[Para 1.23.1 of the CAG's MSO (Admn) Volume I]*

### **3.5 REPORTS AND RETURNS TO BE SUBMITTED BY THE HEAD QUARTER SECTIONS**

Details of the reports and returns to be submitted to different authorities/sections/group or Branch officers are detailed in the **Annexure 'E'** to this manual.