

## **Office of the Principal Accountant General (A&E) Bihar, Patna**

Information published under Article 4(I) (b) of the Right to Information Act, 2005.

### **Introduction**

The office of the Principal Accountant General (A&E), Bihar, Patna is part of the Indian Audit & Accounts Department under the Comptroller & Auditor General of India (CAG).

This office came into its present form on 1st March 1984. Consequent upon the reorganization of the State of Bihar and creation of a separate state of Jharkhand w.e.f. 15.11.2000, the name of the office was changed as office of the Pr. Accountant General (A&E), Bihar, Patna. This office is located on the ground, 2nd, 3rd, 5th and 6th floor in its own building named **Mahalekhakar Bhawan** situated at Birchand Patel Marg, Patna.

### **1. Chapter-II, 4-1-(b)(i): Particulars of organization, functions and duties:**

#### **Organisation**

The Pr. Accountant General (A&E) Bihar, is assisted by 03 Group Officers from the Indian Audit and Accounts Service. The office has got four distinct functional groups viz. Administration, Accounts, Gazetted Entitlement and Pension.

Each group is headed by a Group Officer viz. Dy. Accountant General/Sr. Dy. Accountant General. Welfare activities of the staff are entrusted to the Welfare Officer. A Grievance Monitoring Cell and Internal Test Audit Wing are also functioning. The Accountant General is assisted by a Secretary and a Private Secretary. Group Officers are assisted by Secretarial Staff such as Personal Assistants / Stenographers.

Each functional Group is divided into Branches supervised by Senior Accounts Officers/Accounts Officers, who are group 'B' Gazetted Officers. Each Branch is further divided into Sections / Cells which are headed by Assistant Accounts Officers (Group 'B' Gazetted) / Section Officers and Supervisors (Group 'B' Non-Gazetted). The Sections comprise of Group 'C' officials like Senior Accountants / Accountants/Clerks etc. and Group 'D' officials like Daftaris/Peons/Sweepers etc. There are also Section Officers (Adhoc), Senior Console Operators, Console Operators and Data Entry Operators working on computer related jobs in the office.

#### **Functions**

The main functions of the Office of the Pr. Accountant General (A&E), Bihar are as follows:

- Compilation of monthly accounts of expenditure and receipts on the basis of vouchers and schedules received from various treasuries of the State Government.
- Preparation of Annual Finance Accounts and Appropriation Accounts of the State Government.

- The emoluments for the purpose of Gratuity includes Basic Pay, Special Pay, Personal Pay, if any, and with effect from 1st April, 1998, appropriate Dearness Allowance on Pay and Personal Pay admissible on the date of retirement.
- Entitlement work relating to issue of pay slips in respect of Governor, Ministers, Chief Justice and Judges of High Court, Members of Legislative Assembly/ Council of Bihar, Members of Commissions/Committees appointed by the State Government, All India Services Officers, Chairman and Members of Bihar Public Service Commission and Tribunal etc. and class 1 Gazetted Officers of the Govt. of Bihar & Jharkhand drawing their pay and allowances in the pay scale of Rs. 3000-4500/6500-10500 and above.
- Authorisation of Pensionary benefits in respect of Gazetted and Non-Gazetted employees of the State Government offices, officers belonging to All India Services, High Court Judges, Ex-MLAs and M.L.Cs. members of State Public Service Commission and officials of other State who desire payment of their Pensionary benefits through various treasuries of Bihar and Jharkhand.
- Supervision of Pay and Accounts Office for the offices of IA & AD posted in Patna and submitting the monthly accounts to the Chief Pay & Accounts officer, office of the Principal Director of Audit, Central Revenues, New Delhi.
- Even though the entire balance of the G.P. Fund of the State employees including that of the A.I.S. Officers has been handed over to the State Govt. for maintenance, there still remains a lot of residual work such as attending to Court Cases, Complaint Cases, issuance of duplicate memos of the G.P.F. balance already transferred, L.I.C. Policies linked with G.P.F. etc.
- Local inspection of Treasuries of the State Government.

## **2. CHAPTER-II, 4-1-(b)(ii): The Powers and Duties of its officers and employees:**

The dealing Senior Accountants/Accountants/Clerks process the Vouchers, Schedules, paid cheques, Challans, Bank Scrolls, Pay Bills, Memos and other correspondence received from State Treasuries, Works Divisions, Reserve Bank of India, the Accountants General of other States and Pay & Accounts Offices of the various Ministries/Department of the Center Government as well as the letters / Complaints/Grievances from the individual employees of the State Government with reference to their GPF accounts/Pension cases/Long Term advances, etc. The work of dealing hands is monitored and supervised by the Sectional Head and files are submitted by them to the concerned Branch Officers, who are the authorised officers to sign and issue NDCs in the case of Long Term Advances, Final Payment Authorities in the case of GPF dues and Pension Payment Orders, Gratuity Payment Orders, Commutation Payment Orders (PPO/GPO/CPO) of retiring / deceased employees of the State Government.

### **SL Designation**

### **Charge held by the Officer**

- |   |  |
|---|--|
| 1. Pr. Accountant General (A&E)             | General Supervisory Charge of whole office and direct supervisory charge of ITA.                                   |
| 2. Sr. Dy. Accountant General (Admn and GE) | Supervisory charge of Administration, Gazetted Entitlement , Website and Public Information Officer of the Office. |
| 3. Dy. Accountant General                   | Supervisory charge of Accounts, VLC and Works.   |

(Accounts, VLC & Works)

4. Dy. Accountant General      Supervisory Charge of Pension and Fund Wing.  
(Pension & Fund)

**3. CHAPTER-II, 4-1-(b)(iii):** The procedure followed in its decision making process, including channels of supervision and accountability.

- The work done by the assistants in the Sections is checked by the SOs/AAOs and then passed on to the Sr. Accounts Officers/Accounts Officers.
- Authorization of Pensionary benefits is done at the level of Sr. Accounts Officer/Accounts Officer.
- The work of the Sr. Accounts Officers/Accounts Officers is supervised by the Group Officer, through periodical returns, and also by the Accountant General through the Internal Test Audit section.
- Every channel is accountable for the work entrusted to it.
- Manual of standing orders is followed.

**4. CHAPTER-II, 4-1-(b)(iv):** The norms set by it for discharge of its function -

This office follows the norms in Auditing Standards and Manuals in discharge of its functions.

**5. CHAPTER-II, 4-1-(b)(v):** The rules, regulations, instructions, manuals and records used by its employees for discharging its functions:

- Bihar Service Code
- All India Services Rules
- Pension Manual prepared by the office
- Bihar Pension Rules
- Instructions issued by the Comptroller & Auditor General of India, with regard to maintenance of accounts.
- CAG's Manual of Standing Orders (Administration), Vol I, II & III
- G.E. Manual
- Central Govt. Employees Group Insurance Scheme
- Central Civil Services (Medical Attendance) Rules
- Central Civil Services (GPF) Rules
- Central Civil Services (LTC) Rules
- Central Civil Services (House Building Advance) Rules
- Central Civil Services (Revised Pay) Rules 1997
- Central Civil Services (Advances to Central Govt. Servants) Rules
- Bihar Treasury Code Vol. I
- Bihar Treasury Code Vol. II
- Office Procedure Manual
- General Financial Rules
- Central Civil Services (Conduct) Rules 1964

- Central Civil Services (CCA) Rules 1965
- Fundamental Rules and Supplementary Rules (as applicable to Center Government employees)
- Central Government Account Receipts and Payments Rules
- CAG's Manual of Standing Orders (A&E) Vol. I & II
- List of Major & Minor Heads of Accounts
- Instructions of the Departments of the Government of Bihar
- Bihar Financial Rules
- Account Code for Accountant General
- Account Code Vol. I, II & III
- Bihar Budget Manual applicable to Bihar
- Govt. Accounting Rules 1990
- Receipts & Payment Rules 1983
- IT Security Guidelines
- CPW Accounts Code

**6. CHAPTER-II, 4-1-(b)(vi):** A statement of the categories of the documents held by it or under its control:

**(a) Accounts (Compilation)**

- Vouchers with annexes like sanctions
- Compilation Sheets
- Classified Abstracts
- Consolidated Abstracts
- GIA Registers/Utilization Certificate
- TE Register

**(b) Accounts Current (A/C):**

- Clearance Memos
- Register of Valuables
- In-word-outward Register
- Advice Memos
- Classified Abstracts

**(c) Book**

- DB-I & DB-II
- Abstract of Major Head Totals
- Disburses Accounts
- Consolidated Abstract
- DDR Heads
- CTE Ledger
- Trial Balance
- MCA/Finance Accounts

- R.O.B. (Main)

**(d) Loan Section:**

- Schedules
- Ledger/Broad-sheets
- Accounts Slips
- Loan Broad-sheets (given by state)
- Ledger (given by centre)

**(e) Gazetted Entitlement**

- Salary Audit Register
- Service History Card
- Personal file of Gazetted Officer

**(f) Pension**

- Pension files
- PPO Registers
- GPO Registers
- CVP Registers
- Special Seal Authority cases
- Court cases of GPF and Pension

**(g) Miscellaneous**

- Annual Treasury Review
- Administrative Report
- Treasury Inspection Reports
- Internal Test Audit/Triennial Review Reports
- Old GPF files

**7. CHAPTER-II, 4-1-(b)(vii):** The Particulars of any arrangement that exists for consultation with or representation by the members of the public, in relation to the formulation of policy or implementation thereof:

- Not Applicable -

**8. CHAPTER-II, 4-1-(b)(viii):** A statement of the Boards, Councils, Committees and other Bodies consisting of two or more persons constituted by it.

- Departmental Promotion Committees (DPC) for Group 'B' Non-Gazetted, Group 'C' and Group 'D' posts are constituted by the Accountant General. However, public participation or minutes of the meeting are not open to public.
- Disaster Management Committee

- Departmental Canteen Management committee
- Departmental in-house training Committee

**9. CHAPTER-II, 4-1-(b)(ix):** A directory of its officers and employees.

- Gradation list of officers and staff as on 1st of March every year is prepared by the office which is available in the office for consultation. This Gradation list is not to be treated as a seniority list.
- Telephone directory available at [www.cag.gov.in](http://www.cag.gov.in) and [www.agbihar.cag.gov.in](http://www.agbihar.cag.gov.in)

**10. CHAPTER-II, 4-1-(b)(x):** The monthly remuneration received by each officers and employees, including the system of compensation as provided in its regulation.

Category of Posts	Designation	Grade Pay	Pay Level
		(as per 6th CPC)	(as per 7th CPC)
Group-'A' Gazetted	Accountant General (A&E)	10,000	14
	Sr. Dy. Accountant General (SG)	8,700	13
	Dy. Accountant General	7,600	12
	Dy. Accountant General	6,600	11
	Welfare Officer	6,600	11
	Sr. Accounts Officer	5,400	10
	Accounts Officer	5,400	09
Group-'B' Gazetted	Assistant Accounts Officer	4,800	08
	Hindi Officer	4,800	08
	Private Secretary	4,600	07
	Supervisor	4,800	08
	Welfare Assistant	4,800	08
Group-'B' Non-Gazetted	Senior Accountant	4,200	06
	Junior Translator	4,200	06
	Steno Grade-I	4,200	06
	Accountant	2,800	05
	Data Entry Operator Grade 'A'	2,400	04
Group-'C'	Data Entry Operator Grade 'B'	2,800	05
	Clerk	1,900	02
	Steno Grade-II	2,400	04
	Ordinary Grade Staff Car Driver	1,900	02

	Multi Tasking Staff	1,800	01
	Data Manager	5,400	09
E.D.P.Post	Sr. Data Processor (DEO 'F')	4,800	08
	Data Processor (DEO 'E')	4,600	07
	Sr. Console Operator (DEO 'D')	4,200	06

**11. CHAPTER-II, 4-1-(b)(xi):** The budget allocated to each of its agency, indicating the particulars of all plans, proposed expenditure and reports on disbursements made:

**Fund Position Report (Revised Estimates):** Financial Year [2016-17](#) | [2017-18](#) | [2018-19](#)

**12. CHAPTER-II, 4-1-(b)(xii):** The manner of execution of subsidy programmes, including the amounts allocated and the details and beneficiaries of such programmes.

- Not Applicable -

**13. CHAPTER-II, 4-1-(b)(xiii):** Particulars of recipients of concession, permits of authorization granted by it:

- Not Applicable -

**14. CHAPTER-II, 4-1-(b)(xiv):** Details of the information available to, or held by it, reduced to an electronic form:

Most of the information is available in electronic format, either free or for prescribed cost/fee.

**15. CHAPTER-II, 4-1-(b)(xv):** The particulars of facilities available to citizens for obtaining information, including the working hours of a library or reading room, if maintained for public use:

- As per Citizen Charter displayed by this office on Notice Boards, etc.

**16. CHAPTER-II, 4-1-(b)(xvi):** The names, designations and other particulars of the Public Information Officer:

**Shri Mukesh Kumar Lal**, Sr. Dy. Accountant General (Admin). Tel: (0612)-2225634 (O).

**EXTRACTS FROM THE RIGHT TO INFORMATION (REGULATION OF FEE AND COST) RULES, 2005**

1. Short title and commencement:

- These rules may be called the Right to Information (Regulation of fee and cost) Rules, 2005.
- They shall come into force on the date of their publication in the Official Gazette.

2. Definitions – in the rules, unless the context otherwise requires -

- ‘Act’ means the Right to Information Act, 2005;
- ‘section’ means section of the Act;
- all other words and expressions used herein but not defined in the Act shall have the meanings assigned to them in the Act.

3. A request for obtaining information under sub-section (1) of section 6 shall be accompanied by an application fee of rupees ten by way of cash against proper receipt or by demand draft or bankers cheques payable to “PAY AND ACCOUNTS OFFICER (AUDIT)” at Patna.

4. For providing information under sub-section (1) of section 7, the fee shall be charged by way of cash against proper receipt or by demand draft or bankers cheques payable to “PAY AND ACCOUNTS OFFICER (AUDIT)” at Patna at following rates:

- Rupees two for each page (A-3 or A-4 Size Paper) created or copied;
- Actual charge or cost price of a copy in larger size paper;
- Actual cost or price for samples or models; and
- For inspection of records, no fee for the first hour; and a fee of rupees five for each subsequent hour (or fraction thereof).

5. For providing information under sub-section (5) of section 7, the fee shall be charged by way of cash against proper receipt or by demand draft or bankers cheques payable to “PAY AND ACCOUNTS OFFICER (AUDIT)” at Patna at following rates:

- for information provided in diskette or floppy rupees fifty per diskette or floppy; and
- for information provided in printed form at the price fixed for such publication or rupees two per page of photocopy for extracts from the publication.