



F No. Pr.CCIT/ Estt/Circular/2020-21

Date:21-10-2020

OFFICE MEMORANDUM

Sub: Income Tax Department – Establishment Section - Functions of AOs/DDOs–
Re-allocation of duties in the O/o Pr.CIT/CIT – Orders – issue of - Reg.

As per the existing setup of AOs/DDOs there are multiple DDOs at head quarters and at mofussil stations in each PCIT/CIT charge. This setup is leading to multiplicity of DDOs and repetition of work and clearly not serving the organizational purpose. Therefore, it is proposed to assign the work of DDOs work in entire PCIT/CIT charges to only one (1) DDO at the level of PCIT/CIT charge.

2.0 Under the new proposed set up 2 AOs will be posted with each PCIT and CIT(TDS) charge. The suggested duties / responsibilities of each AO, prepared based on Manual of Office Procedure, are attached with this OM. As per the new set up, senior AO of PCIT/CIT charge is designated as AO-1 and junior AO will be designated as AO-2. The AO posted as AO-1 will oversee establishment matters of entire PCIT/CIT charge and the AO posted as AO-2 will function as DDO.

2.1 In those charges, where only, 1 AO is posted, the Officer will perform both the duties of AO-1 & AO-2 as mentioned in the para 2.0. In case of Mofussil stations, the existing set-up of DDOs may be followed for the purpose of both establishment matters and functions of DDOs.

3.0 The existing budget allocated to each Range must be returned to PCIT/CIT concerned. Henceforth, all budget allocation will be done to the office of PCIT/CIT concerned. It is suggested that PCIT/CIT may internally allocate the amounts to be spent by each Range, along with delegation of financial powers to Range Head for effective financial decentralization. However, no budgetary head will be maintained at the Range levels. The budget limits may be monitored by the DDO of each PCIT/CIT office.

4.0 Further, it has been observed that there is no distinction between Purchase Officer and DDO in the existing setup of PCIT/CIT charge. Both these functions are performed by the same AO, which is against the principles of financial propriety of ‘maker’ and “checker” functions delegated to two different authorities. Hence, the purchase functions henceforth will be discharged by ITO(Hqrs)-1 to the concerned PCIT/CIT charges. The bills are to be prepared by and submitted to DDO for further processing.

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- 5.0 This order will only be applicable to the PCIT/CIT Charges under the Budgetary Control Authority of Pr.CCIT, AP & TS. For other charges it remains optional.
- 6.0 The role and responsibilities of AOs are to be performed as per the Manual of Office Procedure (MOP). A copy of the same is attached with this OM.
- 7.0 This OM come into existence with effect from 01.11.2020
- 8.0 This issued with the prior approval of Pr.CCIT, AP&TS, Hyderabad.

Sd/-
(PEEYUSH SONKAR)
Commissioner of Income Tax(HQrs)(Admn&TPS),
HYDERABAD

To
All the Pr.CsIT/CsIT Charges under the administrative control of Pr.CCIT, AP& TS, Hyderabad and
CCIT, Hyderabad.
The Pr.CsIT (ReAC) Charges of Andhra Pradesh & Telangana Region
The Commissioner of Income Tax(Exemptions), Hyderabad

Copy to:

The Director General of Income Tax(Inv), Hyderabad
The Chief Commissioner of Income Tax (ReAC), Vijayawada / Visakhapatnam
All Sections of Pr.CCIT, AP&TS, Hyderabad
The ZAO, Hyderabad / Visakhapatnam


(B. SRINIVASA RAO)
Deputy Commissioner of Income Tax(HQrs)(Admn.)
O/o Pr. CCIT, AP&TS, Hyderabad

RESPONSIBILITIES OF AO-1

1. General supervision of administration/ establishment and accounts personnel and ensuring discipline and punctuality in office.
2. Supervision over the work of Administrative Officer Grade-III.
3. Matters relating to staff grievances-action thereon, follow-up and disposal thereof.
4. Custody of all important documents including annual confidential reports of non-gazetted personnel.
5. Any other work/ duties assigned by the Senior Administrative Officer/ JCIT/ Addl.CIT/ CIT/ CCIT.

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21/10/2020

RESPONSIBILITIES OF AO-2

1. Head of office holding the charge of Drawing and Disbursing Officer for gazetted and non-gazetted personnel of the Region/ Charge/ Range.
2. Security Officer of the office premises and general supervision.
3. Function related to GeM, PFMS and E-Bhavishya.
4. Supervision of administration/ establishment and accounts personnel and ensuring discipline in the office.
5. Annual physical verification and stock taking of records and stationery.
6. Drawing up of contingent bills within the limit of sanction of budget allotted to the region/ charge.
7. Management of areas relating to preparation of statements, statistics and matters relating to recovery.
8. Co-ordination of matters relating to Supreme Court, High Court, CAT etc. in the CCIT/ CIT offices.
9. Transfer and posting of non-gazetted personnel with the approval of administrative CCIT/ CIT/ Addl.CIT/ JCIT.
10. Grant of casual leave and also sanction of leave to non-gazetted personnel under existing rules to the extent laid down in the rules.
11. Supervision and maintenance of attendance and punctuality of Non-Gazetted personnel.
12. Writing of A.C.Rs. of the personnel working under his administrative charge and assisting him.
13. Administration relating to proper docketing of receipt and dispatch of dak and control over distribution of dak. Maintenance of service books, stock register, furniture and fixtures.
14. Preparation of pension and other retirement related papers and forwarding thereof.
15. Maintenance and cleanliness of office buildings. Welfare work relating to recreation and sports.
16. Supervision of the work of Caretakers of office buildings.
17. Any other work/ duties assigned by the Administrative Officer Grade-II/ Senior Administrative Officer/ JCIT/ Addl.CIT/ CIT/ CCIT.

B. Divyal
24/10/2020