

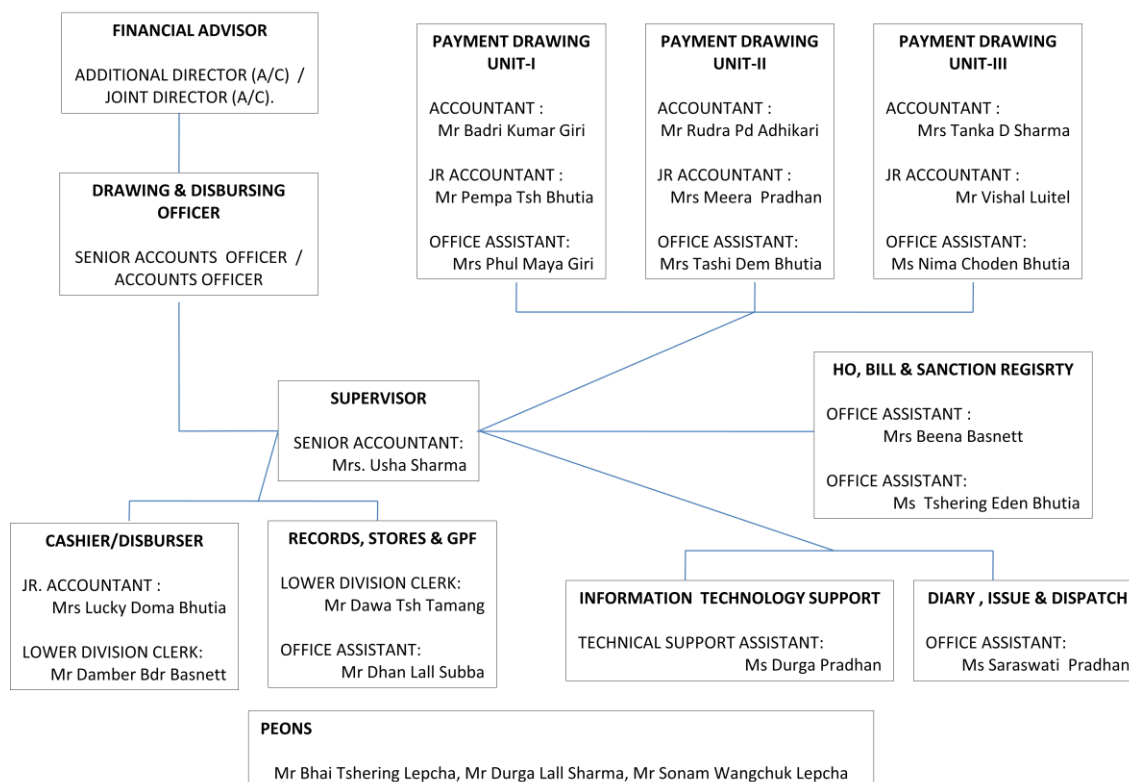
## OFFICE ORDER

With the approval of Head of Department, the work distribution framework/structure and allocation of duties among the existing staff members of the Finance & Accounts Wing of the FS&AD Department (Head Office) is hereby made with immediate effect as per the details described herein under.

### **WORK DISTRIBUTION FRAMEWORK/STRUCTURE**

The work distribution framework/structure has been envisaged by way of identifying the functions, woks, activities etc. and the duties and responsibilities associated with it. The allocation and distribution of works has been worked out by way of mapping/linking it with the nature of duties required to be performed by the manpower presently posted in the Finance & Accounts Wing of the FS&AD Department as under,:-

#### **WORK DISTRIBUTION STRUCTURE OF FINANCE & ACCOUNTS WING OF FS&AD DEPARTMENT (HO)**



All the Budget Heads of Demand No: 1 of Demand for Grants, presently being operated by the Head Office of Food Security & Agriculture Department, is being bundled into three parts. The functions/works/activities pertaining to each part is being

assigned to three separate Functional Units responsible for drawing of payment. Each Functional Unit is being assigned the responsibility of managing the transactions etc and maintaining the Books of Accounts & Control Registers pertaining to the Budget Heads allocated to it. The Unit is to be manned by a team of three staff members comprising of the available manpower namely Accountant, Junior Accountant and Office Assistant. The Officials attached to each of the Unit are expected to work as a team and they shall also be individually responsible for the Unit's assigned responsibilities.

### **Page 1 of 8**

The other crucial, obligatory & related functions/works/activities as the Drawing & Disbursing Office and as the Head Office of Finance & Accounts Wing of the FS&AD Department have been assigned to and distributed among rest of the available manpower. The Senior Accountant's role is pivotal and she shall be the overall supervisor of the subordinate staff members manning the section. The work distribution framework / structure and its arrangement / setup have been envisaged to ensure the continuity of the work assigned to the individual staff members as well as to the Functional Unit. It is expected that the deliverables from each of them as well as from their team is not affected by any member's unavailability.

**1 of 8**

## **ALLOCATION OF DUTIES**

### **SUPERVISORY FUNCTIONS**

The Supervisor is required to supervise the functions of all the Subordinate Staff Members manning the Finance & Accounts Wing of the Food Security & Agriculture Development Department (Head Office). The Supervisor is also responsible for any such related or allied works / functions / proposals etc that are incidental to this Office but are not specifically allocated to any of the subordinate official mentioned herein. The Supervisor's position is assigned to:

### **Senior Accountant - Mrs. Usha Sharma**

She is entrusted with the following duties and responsibilities. She is required to maintain the necessary records as and where required.

1. Examine all the works/proposals etc put up by the subordinate staff members reporting to her before forwarding it for onward action to the Drawing & Disbursing Officer / Accounts Officer / Senior Accounts Officer / Joint Director (Accounts) / Additional Director (Accounts) / Financial Advisor etc as the case may be.
2. Compile the Consolidated Monthly Accounts of the FS&AD Department on timely basis and to reconcile the same with the PAO's & AG Office's records.
3. Deal with all matters relating to Resource requisition and its distribution.
4. Deal with all the advances pertaining to the FS&AD Department and their settlement.
5. Deal with the allied &/or associated matters of the APC's Office, District Offices and other Drawing & Disbursing Officers of the FS&AD Department.
6. Deal with all matters relating to Revenue, Fund Allocations, Budget Preparation, Re-appropriations, Supplementary Budgets, Fund transfers, Surrenders, Utilisation Certificates etc.
7. Deal with all matters relating to Audit, CAG Reports, Appropriation Accounts, Finance Accounts, Audit Certificates, Reconciliation, etc.
8. Deal with Tax Deduction at Source (TDS) and to file its returns on timely basis.
9. Deal with all communications / letters / reports / instructions etc relating to the section.
10. Deal with the Right to Information matters relating to the section.
11. Control the Stationeries, Stores, Records etc relating to the section.
12. Any other works assigned by the Officer/s reported upon or by other higher authorities.

## **PAYMENT DRAWING FUNCTIONS**

Each Unit described herein is assigned with the duties and responsibilities to deal with all the proposals / transactions for drawing of payments / entitlements of the employees etc pertaining to the Major, Sub-Major &/or Object Heads &/or Minor &/or Sub-Minor &/or Detailed Heads and the respective Schemes / Works described in detail hereunder. All the assigned works etc that need to be put up, are to be forwarded to the Supervisor i.e Senior Accountant for onward processing or for further action.

Each Unit is required to prepare bills, sanction schedules & maintain the requisite Books of Accounts – specifically the Contingent Audit Register (CAR), Salary Audit Register (SAR), Control

Registers etc of the assigned Budget Heads and to keep records thereof. The Sanction Schedules

and the Processed Bills - as per the prescribed formats, are to be routed for registering in the Sanction Order Register and Bill Register before obtaining the Pass Order of the Drawing & Disbursing Officer. The Duplicate Bills sent to PAO for payment are to be retained by the respective Unit until the receipt of the cheque or payment advice from the PAO. The details of

**Page 2 of 8**

payment of Bills released by PAO along with their Voucher Number, Date etc are to be noted in the Contingent Audit Register (CAR) and in the Duplicate Bill by the respective Units before forwarding it for entry in the Bill Register and Cash Book.

Each Unit is to comprise of one Accountant, one Junior Accountant and one Office Assistant. These three staff members are expected to work as a team. This Unit is required to deliver their work assignments in a timely manner and to ensure that there is smooth workflow even in case of any of its staff member's unavailability.

**I. Unit I comprising of:**

**Accountant - Mr. Badri Kumar Giri**

**Junior Accountant - Mr. Pempa Tshering Bhutia**

**Office Assistant - Mrs. Phul Maya Giri**

These staff members are entrusted the duties and responsibilities to deal with all the related works pertaining to the following:

**Budget Heads**

1. 2401 - Crop Husbandry
  - 00.001 - Direction & Administration
  - 44 - Head Office Establishment

2. 2401 - Crop Husbandry  
00.113 - Agricultural Engineering  
60 - Establishment

**Schemes / Works**

3. Sub-Mission on Agriculture Mechanisation (SMAM);
4. Rashtriya Krishi Vikash Yojana (RKVY);
5. Buildings and Farm Structures;
6. Farm Mechanisation.
7. Any other works assigned by the Officer/s reported upon or by the Senior Accountant.

**II. Unit II comprising of:**

**Accountant - Mr. Rudra Prasad Adhikari**

**Junior Accountant - Mrs. Meera Pradhan**

**Office Assistant - Mrs. Tashi Dem**

These staff members are entrusted the duties and responsibilities to deal with all the related works pertaining to the following:

**Budget Heads**

1. 2401 - Crop Husbandry  
00.103 - Seeds  
60 - Establishment
2. 2401 - Crop Husbandry  
00.104 - Agricultural Farms  
01 - Agriculture Department  
44 - Head Office Establishment

3. 2401 - Crop Husbandry  
    00.103 - Seeds  
        60 - Establishment
4. 2401 - Crop Husbandry  
    00.104 - Agricultural Farms  
        01 - Agriculture Department  
        44 - Head Office Establishment
5. 2401 - Crop Husbandry  
    00.105 - Manures & Fertilisers  
        62 - Agriculture Input Schemes  
        44 - Head Office Establishment
6. 2401 - Crop Husbandry  
    00.107 - Plant Protection  
        01 - Agriculture Department  
        44 - Head Office Establishment

**Schemes / Works**

7. National Mission on Oilseed and Oil Palm (NMOOP)
8. Strengthening & Modernisation of Pest Management Approach
9. Soil Health Management
10. Soil Health Card
11. Paramparagat Krishi Vikash Yojana (PKVY)
12. National Food Security Mission (NFSM)
13. Any other works assigned by the Officer/s reported upon or by the Senior Accountant.

**III. Unit III comprising of:**

**Accountant - Mrs. Tanka Devi Sharma**

**Junior Accountant - Mr. Vishal Luitel**

**Office Assistant - Ms. Nima Choden Bhutia**

These staff members are entrusted the duties and responsibilities to deal with all the related works pertaining to the following:

**Budget Heads**

1. 2401 - Crop Husbandry  
    00.109 - Extension & Farmers Training

- 01 - Agriculture Department
  - 44 - Head Office Establishment
- 2. 2401 - Crop Husbandry
  - 00.800 - Other Expenditure
    - 74 - Agriculture Development & Farmers Welfare Board
- 3. 2401 - Crop Husbandry
  - 00.800 - Other Expenditure
    - 64 - Soil Testing
- 4. 2402 - Soil & Water Conservation
  - 00.001 - Direction & Administration
    - 01 - Agriculture Department
      - 44 - Head Office Establishment

**Page 4 of 8**

**Schemes / Works**

- 5. Rainfed Area Development (RAD)
- 6. National e-Governance Plan – Agriculture (NeGPA)
- 7. Pradhan Mantri Krishi Sinchayee Yojana (PMKSY)
- 8. Support to State Extension Programme for Extension Reform Schemes (SAMETI)
- 9. Agriculture Census Programme
- 10. Establishment of Agency For Reporting Agriculture Statistics (EARAS)
- 11. Pradhan Mantri Fasal Bima Yojana (PMFBY)
- 12. Any other works assigned by the Officer/s reported upon or by the Senior Accountant.

**HEAD OFFICE, BILL REGISTRY & SANCTION REGISTRY FUNCTIONS**

**Office Assistant - Mrs. Beena Basnett**  
**Office Assistant - Ms. Tshering Eden Bhutia**

These staff members are entrusted the duties and responsibilities to deal with all the related works pertaining to the following:

1. Deal with all matters relating to functioning of the Office as Head Office of the Finance & Accounts Wing of the FS&AD Department.
2. Deal with proposals / transactions relating to Wages Bills, Electricity Bills, Telephone Bills, Mobile Bills, Water Supply Bills, Sanitation Bills, Sewerage Bills, Other Utility Bills, TA Bills, POL Bills, MV Bills, Reimbursement Claims, Other Contingent Bills etc of Head Office Establishment & Office of the Agriculture Production Commissioner.
3. Maintaining the Bill Registers, Sanction Order Registers, Advance Registers, Control Registers etc pertaining to the Drawing & Disbursing Officer of Head Office. Function as the crucial linkage for registering the Bill Number and Sanction Order Number of all payment transactions.
4. The staff members manning this Unit shall be reporting directly to the Senior Accountant and these Officials are required to assist her with her normal functioning.
5. Any other works assigned by the Officer/s reported upon or by the Senior Accountant.

#### **DISBURSING, RECORDS, STORES & GPF WITHDRAWAL FUNCTIONS**

##### **Junior Accountant - Mrs. Lucky Doma Bhutia**

She is entrusted with the following duties & responsibilities. She is required to maintain all the necessary records associated with it.

1. Function as the Cashier/Disburser of the Head Office.
2. Maintain the Cash Book and ensure that all payments transactions are recorded in it.
3. Maintain Cheque/TEO Issue Register and ensure timely disbursement and receipts of all payments instruments.
4. Maintain the Tax Deduction at Source (TDS) Register and its related details.
5. Compile all the paid Vouchers of the Head Office Establishment and ensure its safe custody till it is passed on to the Record Unit.
6. Any other works assigned by the Officer/s reported upon or by the Senior Accountant.



**Lower Division Clerk - Mr. Damber Bahadur Basnett**

He is entrusted with the following duties & responsibilities. He is required to maintain all the necessary records associated with it.

1. Transit of Bills to Pay & Accounts Office, maintenance of Transit Register and collection of cheques from PAO, GPF Office. Resource Tracking with FRED.
2. Assist Cashier with her normal works. Deal with the compilation and maintenance of the paid vouchers till it is passed on to the Record Unit.
3. Any other works assigned by the Officer/s reported upon or by the Senior Accountant.

**Lower Division Clerk - Mr. Dawa Tshering Tamang**

He is entrusted with the following duties & responsibilities. He is required to maintain all the necessary records associated with it.

1. Ensure all the Payment Cheques / Demand Drafts / Transaction Advices / Loan Instalments / Remittances / Challans / Transfer Entry Orders etc of Head Office Establishment are forwarded timely to the respective Banks, Post Offices & Other Financial Institutions on a regular basis and proper records thereof are maintained.
2. Function as the Record Keeper of the Finance & Accounts Wing of the Food Security & Agriculture Development Department (Head Office) and be the custodian of all its paid Vouchers, old Books of Accounts, Registers etc.
3. Examine all proposals / transactions relating to General Provident Fund (GPF) matters of Head Office Establishment. He shall maintain the Books of Accounts/Ledgers pertaining to GPF transactions.
4. Custodian of the stores & stationeries of the Finance & Accounts Wing of the Food Security & Agriculture Development Department (Head Office).
5. Any other works assigned by the Officer/s reported upon or by the Senior Accountant.

**Office Attendant - Mr. Dhan Lall Subba**

He is entrusted with the following duties & responsibilities. He is required to maintain all the necessary records associated with it.

1. Ensure all the Payment Cheques / Demand Drafts / Transaction Advices / Loan Instalments / Remittances / Challans / Transfer Entry Orders / Dak etc of Head Office Establishment are received by the respective Banks, Financial Institutions, Concerned Departments / Offices & they are accounted for correctly.
2. Assist the Record Keeper with his normal functioning for maintaining all the requisite records.
3. Deal with all proposals / transactions relating to General Provident Fund (GPF) matters of Head Office Establishment.
4. Any other works assigned by the Officer/s reported upon or by the Senior Accountant.

**Page 6 of 8**

## **INFORMATION TECHNOLOGY SUPPORT FUNCTIONS**

### **Technical Assistant - Ms. Durga Pradhan**

She is entrusted with the following duties & responsibilities. She is required to maintain all the necessary records associated with it.

1. Function as the Technical Assistant. She shall be responsible for the works relating to word processing, data processing, tabulations, data entry, preparing periodic reports / statements, schedules, printing, preparing forwarding letters etc.
2. She shall be working in association with the Junior Accountants - Mr Pempa Tshering Bhutia, Mrs. Meera Pradhan, Mr Vishal Luitel and Lower Division Clerk - Mr Dawa Tshering Tamang for discharge of such works that require Information Technology support.
3. She shall be working directly under the Senior Accountant and she is required to assist her with her normal functioning.
4. She shall be responsible for ensuring that all the Computers, Peripherals, Power Conditioning Equipments, Power Connections etc of the Office and its related Operating System, Software Programmes etc are in operable condition.

5. Any other works assigned by the Officer/s reported upon or by the Senior Accountant.

#### **DIARY, ISSUE & DISPATCH FUNCTIONS**

##### **Office Assistant - Ms. Saraswati Pradhan**

She is entrusted with the following duties & responsibilities. She is required to maintain all the necessary records associated with it.

1. Maintain the Diary of the File Movement
2. Maintain the Issue & Dispatch Register
3. Any other works assigned by the Officer/s reported upon or by the Senior Accountant.

#### **PEONS' & RUNNERS' FUNCTIONS**

##### **Peon - Mr Bhai Tshering Lepcha**

##### **Peon - Mr Durga Lall Sharma**

##### **Peon - Mr Sonam Wangchuk Lepcha**

These support staff members are entrusted with the duties and responsibilities to function as the Peon & Runner of the Finance & Accounts Wing of the FS&AD Department (Head Office). They shall be reporting to the Respective Officers, Senior Accountant & other subordinate staff members for the normal discharge of duties of the Office.

The above working arrangement structure focuses on identifying the required duties & responsibilities and its allocation to the available subordinate staff members of Sikkim Subordinate Finance & Accounts Service & other Subordinate Services attached with this Office.

The setup for allocation of duties and the working arrangement shall be subject to review as and when necessary.

Sd/-(S.L. Dorjee)  
Director, Adm.,  
FS & AD Department

Memo No. /281/Loose/Acctt/FS&ADD

Dated:

Copy for information to:-

1. All above concerned;
2. Agriculture Production Commissioner, Govt. of Sikkim;
3. Principal Secretary, Finance Revenue & Expenditure Department;
4. Commissioner cum Secretary, FS&ADD;
5. Pr. Director, FS&ADD;
6. Director, NRM & Adm, FS&ADD;
7. Additional Director (Accounts), FS&ADD;
8. All Additional Directors, NRM/FS&ADD;
9. All Joint Directors,NRM/ FS&ADD/;
10. Joint Secretary, FS&ADD;
11. Superintending Engineer, FS&ADD;
12. Sr. AO, FS&ADD;
13. Sr. PS to HM, FS&ADD/H&CCDD;
14. Assistant Director, IT Cell, FS&ADD for posting in Department Website;
15. Notice Board;
16. File &
17. Guard file.

Under Secretary,  
FS & AD Department