

Powers and Duties of officers and employees

A Section headed by Assistant Director/**Supdt. Accounts**, is the lowest unit and the Secretary(UD) is the highest authority in the hierarchy. In between lies the hierarchy of **Deputy Director, Director and Joint Secretary**. A case is initially examined in a section and travels up to the authority competent to take decision under delegated powers, through various intermediary supervisory levels. Upon decision, the case travels back to the Section for implementation of the decision. All the officers starting from the dealing Assistant to the highest authority are accountable in respect of their duties and responsibilities and for their action within the sphere of assigned work.

The submission of the receipt by the Dealing Assistant to Assistant Director/**Supdt. Accounts** and its subsequent supervision at the appropriate higher level are governed by Manual of Office Procedure and the delegations available at different levels under Delegation of Financial Power Rules.