



# **INDIAN AUDIT AND ACCOUNTS DEPARTMENT**

## **ADMINISTRATIVE REPORT**

**2010-11**

Office of The Principal Accountant General (A.& E. ) -1, U.P.;

Allahabad

## **CHAPTER - I**

### **INTRODUCTION**

With a view to developing an organizational pattern suited to the maintenance of accounts of the State Government and Audit thereof and consequent upon the restructuring of cadres in the IA&AD with effect from 1<sup>st</sup> March 1984, the erstwhile offices of the Accountants General, I, II and III UP were reorganized into the offices of the Accountants General (A&E) - I & II UP and Accountants General (Audit) - I & II, UP. All the accounting functions were entrusted to the A&E offices and the functions were accordingly distributed between the two offices. Office of the Accountant General (A&E) – I has now been re-designated as Office of the Principal Accountant General (A&E) – I.

The Principal Accountant General (A&E)-I UP has been entrusted with the following functions:

- i) Preparation of annual Appropriation and Finance Accounts and its submission to the Government of U.P.
- ii) Preparation of Monthly Civil Accounts on the basis of vouchers/schedules received from **74** treasuries with over **7500** drawing and disbursing officers and its submission to Finance Department of the Government.
- iii) Maintenance of detailed accounts of various long term Loans and Advances.
- iv) Reconciliation of Accounts with the heads of offices and with those maintained by treasuries under various deposit heads.
- v) Reconciliation of Plan expenditure figures and preparation of statement of plan expenditure.
- vi) Maintenance of Provident Fund Accounts of eighteen departments and of the officers of the All India Services of UP Cadre.
- vii) Inspection of Treasuries.
- viii) Correspondence/discussions with the State Government on matters of policy involving the fundamental concepts/practices of accounting and periodical discussions with State Government representatives in the High Power Committee set up for the purpose.

- ix) Cadre control of 'B', 'C' & 'D' categories of staff, staff welfare, recognition of service associations, recreational activities and departmental canteen, etc., for both the (A&E) offices.
- x) Functional and Administrative control of Pay and Accounts Office responsible for pre-check of regular payment and pension bills, issue of cheques, maintenance of GPF accounts of departmental employees, compilation of accounts of the seven A&E and Audit offices of U.P. at Allahabad and Lucknow, finalisation of pension cases and maintenance of BROADSHEETS of long term advances etc.
- xi) **STEPS TAKEN TO IMPROVE THE SERVICE TO STAKE HOLDERS – OPENING OF SINGLE WINDOW CLEARANCE CELL:** In order to give speedy disposal to the grievances of Officers\Employees of Uttar Pradesh Government pertaining to Provident Fund, Pension, Loans & Advances or any other matters, a single window clearance cell, at the entry point of the offices, was inaugurated by Hon'ble Governor of Uttar Pradesh on 16<sup>th</sup> November, 2010 on the eve of the 150<sup>th</sup> anniversary of Indian Audit & Accounts Department. It is functioning under the direct control of Principal Accountant General through the Secretary.

## **CHAPTER - II**

### **ORGANISATIONAL STRUCTURE**

Ms. Mala Sinha is holding the charge as Principal Accountant General in the office of the Principal Accountant General (A.& E.) – I, U.P., Allahabad.

The charges of **Group Officers** are as under:-

**i) Administration:**

Shri V.S. Venkatanathan, Dy. Accountant General is holding the charge of the Administration Group.

**ii) Treasury Accounts :**

Shri Madhu Sudan, Dy. Accountant General is holding the charge of the Treasury Accounts Group.

**iii) Provident Fund :**

Shri A.K.Aich, Sr. Dy. Accountant General is holding the charge of the Provident Fund Group.

## CHAPTER - III

### ADMINISTRATION COORDINATION

#### I- BUDGET:

The position of expenditure as against the allotment of funds for office establishment under various Sub-heads during the year 2009-10 along with the corresponding figure for the year 2010-11 is as under:

Sl. No.	Sub-Heads	Expenditure incurred during the year 2009-10 (in lacs)		Expenditure incurred during the year 2010-11 (in lacs) upto <b>March 2011</b>	
		Budget	Actual	Budget	Actual
1	Pay & Allowances	4411.20	4411.20	4342.53	4341.96
2	Office expenses	87.87	87.87	115.08	115.07
	Wages	15.85	15.85	22	22
	RRT	0.43	0.43	0.41	0.40
	Publication	8.90	8.90	9.11	9.10
	Minor Work	38.11	38.11	66.15	66.15
	Prof. Services	3.35	3.35	6.95	6.95
	Grant-in-Aid	7.71	7.71	6.01	6.01
	Information Technology	50.36	50.36	31.66	31.66
3	House Building Advance	7.02	7.02	12.63	12.63
	Motor Conveyance advance/other conveyance.	7.50	7.50	6.60	6.60
	Computer	16	16	2.09	2.09
4	Overtime Allowance	0.04	0.04	0.06	0.06
5	Departmental Canteen	24	24	23.67	23.73
<b>TOTAL</b>		<b>4678.34</b>	<b>4678.34</b>	<b>4644.95</b>	<b>4644.41</b>

## II- PERSONNEL:

The table shows the sanctioned strength and men-in-position in various categories as on 01.04.2011.

Categories	Group	Sanctioned Strength	Men-in-position	Shortage(-)/ Excess(+)
(1)	(2)	(3)	(4)	(5)
IA & AS Officer	A	04	04	--
Welfare Officer	A	01	00	- 01
Sr. Accounts Officer	B	23	13	- 10
Accounts Officer	B	08	16	+08
Private Secretary	B	01	--	- 01
Asstt. Accounts Officer	B	110	101+ 02 Sr. DP	-07
AAO (Regular Temp)	B	40	36	- 04
AAO (Adhoc)	B	30	21+01 EDP	-08
Supervisor	--	--	03	+03
Sr. Accountant	C	516	463+58 AAO (Adhoc/RT) + 05 EDP	+ 10
Accountant	C	118	86+26 EDP	-06
Welfare Assistant	C	01	01	--
Stenographer Grade-I	C	02	00	- 02
Stenographer Grade-II	C	03	03	--
Stenographer Grade-III	C	03	01 EDP	- 02
Clerks	C	188	116+02 EDP+42 HIA for TI Party	- 28
SG. Record Keepers	C	04	04	--
Multi tasking Staff	C	116	68	- 48
<b>EDP Posts</b>				
Sr. Data Processor	B	02	02	--
Data Processor	B	04	-	- 04
Sr. Console Operator	C	05	02	- 03
Console Operator	C	13	01	- 12
Data Entry Operator	C	59	32	- 27

The position of various reserved category staff in Group 'C' as on 31.03.2011 and the number of staff recruited during the period April 2010 to March 2011 was as follows :-

<b>Category</b>	<b>Total No. as on 31.03.2011</b>	<b>Number of employees recruited during the period April 2010 to March 2011</b>
	Group 'C'	Group 'C'
Scheduled Caste	458	04
Scheduled Tribe	17	Nil
Other Backward Class	80	01
Physically Handicapped	40	Nil
Ex-Servicemen	03	Nil

**RECRUITMENT:**

Recruitment made against Gr. 'C' posts during the period April 2010 to **March 2011** on compassionate ground is as under:

(i)	Accountant	01
(ii)	Clerk	03
(iii)	Multi tasking Staff	03

**PROMOTIONS:**

Number of promotions made during the period April 2010 to **March 2011** was as follows:

1	Asstt. Accounts Officer to Accounts Officer	16
2	Asstt. Accounts Officer(Ad-hoc) to RT	46
3	Asstt. Accounts Officer (RT) To AAO	16
4	Asstt. Accounts Officer(Ad-hoc) to AAO	03
5	Sr. Accountant to Asstt. Accounts Officer(Ad-hoc)	24
6	Sr. Accountant to Supervisor	03
7	Accountant to Sr. Accountant	54
8	Steno Grade –I to PS	01
9	Clerk to Accountant	73
10	Multi Tasking Staff to Clerk	11

**CONFIRMATION :**

Number of persons confirmed *during the period April 2010 to March 2011* is as follows:

<b>Post</b>	<b>No. of Candidates</b>
Accountants	Nil
Clerks	Nil
Multi tasking Staff	Nil

**RETIREMENTS :**

Following staff under different categories retired during the period April 2010 to *March 2011*

<b>Sl. No.</b>	<b>Designation</b>	<b>No. of Person</b>
(i)	Sr. Accounts Officer	14
(ii)	Accounts Officer	04
(iii)	P.S.	Nil
(iv)	Asstt. Accounts Officer	06
(v)	Supervisor	03
(vi)	Sr. Accountant	32
(vii)	Accountant	02
(viii)	Clerk	Nil
(ix)	R.K.	01
(x)	Multi tasking Staff	02

**EXAMINATIONS :**

Details of examinations conducted *during the period April 2010 to March 2011* and the number of persons who appeared and were declared successful are given below:

<b>Sl. No.</b>	<b>Name of Examination</b>	<b>Held in</b>	<b>Appeared</b>	<b>Passed</b>
1	Incentive Exam for Sr. Accountants	April – 10	49	19
2	Departmental Exam for Accountants	August – 10 February-11	19 22	09 Result awaited
3	Departmental Exam for Clerks	April – 10 Oct-10	26 22	15 13



4	Typewriting Test for Serving Clerks	April-10	08	Nil
		July- 10	05	Nil
		Oct - 10	08	02
		Jan - 11	06	04
5	Departmental Exam for Matriculate Gr. 'D'	August – 10	05	02
6	Aptitude test for DEOs	September-10	03	Nil

**DEPUTATIONS :**

During *the period April 2010 to March 2011* following officials were sent on deputation.

<b>Cadre</b>	<b>No of officials</b>
AO	01
AAO	04
Sr. Accountant	09
Accountant	02
AAO/RT	02
Clerk	01

**SMALL SAVINGS :**

Employees of our office subscribed to Post Office Monthly Small Savings Scheme and saved Rs. 34,23,139/- during *the period April 2010 to March 2011*.

**ASSOCIATIONS :**

There are three recognized service associations in the office :-

- I. Sr. Accounts Officers/Accounts Officers (A&E) Association, Allahabad.
- II. Section Officers/Asstt. Accounts Officers Association, Allahabad.
- III. Civil Accounts Association.

**CASH AWARD AND MERIT CERTIFICATES :**

Twenty nine (29) and Thirty four (34) Officers/ Officials who had rendered meritorious service were given Cash Awards and Merit Certificates on Independence Day, 2010 and Republic Day 2011 respectively.

### III- ORGANISATION AND METHODS:

Administrative Report of our office updated upto **February 2011** is available on office website viz [agup@cag.nic.in](mailto:agup@cag.nic.in)

### IV – TRAINING

The following Departmental and In-House Training programmes were conducted during this period.

#### A – DEPARTMENTAL TRAINING COURSES

Sl. No.	Name of the Course	Duration		No. of days	No. of persons trained		Level of Participants
		From	To		Pr. A.G. I	A.G. II	
1.	Departmental Training for Acctt.	26.07.10	03.08.10	7	3	1	Accountant
2.	Departmental Training for Clerks.	16.08.10	14.09.10	20	7	Nil	Clerks
3.	Departmental Training for Acctt.	07.02.11	15.02.11	7	3	2	Accountant
4.	Departmental Training for Clerks.	07.02.11	04.03.11	20	10	Nil	Clerks

#### B – IN-HOUSE TRAINING COURSES:

The following In-house Programmes were organized during this period:

Sl. No.	Name of the Course	Duration		No. of ½ days	No. of persons trained		Level of Participants
		From	To		A.G. I	A.G. II	
1.	Course on Admn. Co-ordination (Seniority & Promotion)	12.04.10	13.04.10	2	8	7	Sr. Accountant/ Accountant/ Clerks.
2.	Course on Admn. Co-ordination (Right to Information Act 2005)	20.04.10	--	1	19	20	AAO/Sr. Acctt./ Acctt.
3.	Course on Fund Co-ordination (GPF Schedule, Vrs, Cash Chalans)	27.04.10	28.04.10	2	7	7	Sr. Accountant/ Accountant/ Clerks.

4.	Course on T.A.D. (PLA etc.)	10.05.10	11.05.10	2	8	7	-- do --
5.	Refresher Course for Fund Coordination	24.05.10	25.05.10	2	17	19	-- do --
6.	Course on Fund Co-ordination (Processing of G.P.F. Final payment cases, etc.)	09.06.10	10.06.10	2	8	7	-- do --
7.	Course on Admn. Co-ordination (Right to Information Act 2005)	27.06.10	---	1	14	17	AAO/Sr. Acctt./ Acctt.
8.	Settlement of CAG and RTI cases of fund.	13.07.10	14.07.10	2	8	7	Sr. Accountant/ Accountant/ Clerks.
9.	Monthly Civil Accounts, Finance & Appropriation Accounts	20.07.10	22.07.10	3	8	7	-- do --
10.	Refresher Course for Fund Coordination	13.08.10	16.08.10	2	20	19	-- do --
11.	Course on (Right to Information Act 2005)	31.08.10	---	1	20	18	-- do --
12.	Course on Admn. Co-ordination	14.09.10	15.09.10	2	08	07	Sr. Accountant/ Accountant
13.	Course on T.A.D. (Broadsheets etc.)	22.09.10	24.09.10	3	08	06	Sr. Accountant/ Accountant/ Clerks.
14.	Course on (Right to Information Act 2005)	14.10.10	---	1	17	19	-- do --
15.	Course on Working of GD	20.10.10	21.10.10	2	08	07	-- do --
16.	Refresher Course for Fund Coordination	09.11.10	10.11.10	2	19	20	Sr. Accountant/ Accountant
17.	Working of AC Section	15.11.10	16.11.10	2	08	07	Sr. Accountant/ Accountant/ Clerks.
18.	Working of PC Section	08.12.10	09.12.10	2	08	07	Sr. Accountant/ Accountant/ Clerks.
19.	Right to Information Act 2005	21.12.10	-	1	19	18	AAO/ Sr. Accountant/ Accountant
20.	Course on W.A.D.	12.01.11	13.01.11	2	8	7	Sr. Accountant/ Accountant
21.	Course on T.A.D.	27.01.11	28.01.11	2	8	7	Sr. Accountant/ Accountant
22.	Right to Information Act 2005	24.02.11	-	1	12	20	AAO/ Sr. Accountant/ Accountant
23.	Course on Forest Coordination.	07.03.11	09.03.11	3	0	15	Sr. Accountant/ Accountant

24.	Course on T.A.D.	10.03.11	11.03.11	2	6	6	Sr. Accountant/ Accountant
25.	Refresher Course for Fund Coordination	15.03.11	16.03.11	2	18	18	Sr. Accountant/ Accountant

### C- EDP TRAINING SECTION:

This section is responsible for providing training in various applications / courses in computer to the officials of AG (A&E) I and II.

The following training programmes in Computer courses were conducted:

S.N.	Name of the course	No. of Courses	No. of persons trained		Level of participation
			PAG -I	AG -II	
1	Hindi Typing on Computer	06	39	29	Clerks
2	Spl. Course on VLC	06	34	36	Sr. Acctt./ Acctt./ Clerks of TAD wing
3	MS-Office, Internet, email	06	34	29	Sr. A.O./A.O./ AAO
4	Spl. Course on MS-Excel & awareness of IT Security	03	18	18	Sr. A.O./A.O./ AAO/Sr. Acctt./ Acctt.
5	Type training to newly promoted/appointed clerks	05	30	09	Clerks
6	Spl. Course on ALPM	06	32	34	Sr. Acctt./ Acctt./ Clerks of Fund wing
7	Trg. for skill test of DEO	01	03	00	Clerks
8	Spl. Course on MS-Access & awareness of IT Security	03	16	18	Sr. Acctt./ Acctt./Clerks

### Pay and Accounts office:

The quantum of work done during *the period April 2010 to March 2011* is as under:

Sl. No.	Name of Work	Quantity
1.	No. of Cheques issued	18609
2.	No. of Pensioners drawing pension from PAO	1246
3.	No. of bills including pension bills passed	52256
4.	No. of GPF A/cs maintained	3523
5.	Annual A/cs Slips issued	3500
6.	No. of pension cases including family pension cases finalized	167
7.	No. of permanent pension Account No.	92

Broadsheets of long term advances for this office staff are maintained by this branch and No Dues Certificates are issued after ensuring full recovery. The details for the year 2010-11 (upto *March 2011*) are as under:

<b>Broadsheet of long term advances</b>	<b>Number of loans sanctioned during the year 2010-11 (upto <i>March 2011</i>)</b>	<b>Number of No dues certificates issued during the year 2010-11 (upto <i>March 2011</i>)</b>
House Building Advance	17	48
Other Motor Cycle Advance	35	55
Car Advance	03	04
Computer Advance	16	06

## **CHAPTER IV**

### **ACCOUNTING FUNCTIONS**

#### **Treasury Accounts Department (T.A.D.)**

The main task of the TAD coordination is the preparation of Monthly Civil Accounts and Annual Accounts (Finance and Appropriation Accounts) of Govt. of U.P. It also renders assistance to the State Government in the preparation of their Annual Budget.

Receipt and payments on government account through **7582** DDOs are furnished as initial accounts by **74** treasuries and other offices (IRLA, etc.).

#### **Organisation**

The work of the coordination is carried out through the following sections

##### **1. Treasury Miscellaneous Sections:**

There are two Treasury Miscellaneous (TM) sections that co-ordinate the function of different sections, maintain uniformity of procedure in the working of the sections, give opinion to State Government wherever sought on financial matters, rules and regulations etc. The sections are responsible for control and deployment of staff and assigning work among sections of the coordination, sending Quarterly Report on complaint cases to Headquarters' office, monitoring embezzlement and court cases and sending of specimen signatures of Sr. Accounts Officers / Accounts Officers issuing payment authorities to Treasuries in the State, sending periodical reports to H.Qrs. office on the state of the work of the office and submission of Annual Target & Half-Yearly Achievement Report of the wing to Headquarters.

##### **2. Compilation General Branch:**

Initial accounts of the transactions relating to the State Govt. Department, except the Department of Works, Forest and Irrigation, made through the **74** treasuries are received and checked in Compilation (General) section IV & V every month. Thereafter, the accounts are received by V.L.C. through V.T. (cell) for detailed accounting. The treasury accounts pertaining to Pension, A.C, L.A. and deposit sections are sent to the concerned sections directly by Comp.(G) IV & V sections. The accounts of '8782' PWD Cheques are directly sent to W.E.(C) section of A.G (A&E) II. Treasury Accounts of all the Major Heads dealt in A.G (A&E) II office are then sent to the V.T. (Cell) of that office.

In the VLC setup, the primary function of Compilation General I & II Sections is to ensure correctness of Accounts after going through the subsidiary records received along with the Abstract of Major head totals. A total of **6** broadsheets are maintained by these sections.

### **3. Voucher Level Computerization (V.L.C.)**

Compilation of Treasury accounts from the voucher level has been computerized in the T.A.D. Co-ordination. Preparation of detail books of receipts, payment under DDR Heads are being generated through the application. The detailed compilation of vouchers received from all **74** Treasuries is being carried out monthly. In addition to the above task, V.L.C. generates the Broad sheets of Departmental Adjusting Account. A number of subsidiary statements are also generated in order to assist the different sections in their accounting functions. The section generates Monthly Civil Accounts and hands them over to Book (C) for onward transmission to State Government on due dates.

A Voucher Transmission cell functions for managing the flow of monthly vouchers, their proper distribution to VLC sections, receiving them back and systematic handing over to RMSG Section

### **4. Departmental Compilation Section:**

There are in all **09** Departmental Compilation (D.C.) sections including Pension (Compilation) section. They maintain the Broadsheets of Departmental Adjusting Account Suspense, Objection Book suspense, Long Term Advances viz. House Building Advances, Motor Car Advances (other than Group 'A' officers) and Permanent Advances. A total of **308** broadsheets including GPF Class IV, are maintained by the DC sections. Clearance of items kept under suspense and removal of misclassifications, objections, errors and other irregularities are effected through reconciliation and examination of different records obtained through correspondence and during Treasury Inspection. The reconciliation of figures compiled by VLC sections is carried out with departmental figures maintained by the Controlling Officers of the State Government, after obtaining and verifying the statement of differences from reconciliation parties visiting this office for reconciliation purpose. All the annual and periodical adjustments in the accounts are also carried out by the respective D.C. Sections.

## **5. Pension (Compilation) Section:**

Pension (C) section deals with the compilation of civil pension vouchers of U.P. Treasuries including interstate pension vouchers. Thereafter, data is fed into VLC software package. Following heads of the Accounts are dealt with the section on manual basis in a prescribed data sheet.

2071 Pension and other retirement benefit.

0071 Contributions and other recoveries Towards Pension and other retirement benefits.

8793 Inter state Inward Suspense Accounts received from AC section to send pension expenditure certificate to AC section.

DAA Broadsheet and OB Broadsheet are being maintained for M H 2071 (P) and 0071 in the section.

## **6. Account Current Sections:**

There are four Account Current Sections which handle Inward Settlement Accounts, Outward Settlement Accounts, P L I Accounts and maintain Broad Sheets in respect of these.

## **7. Loans and Advances Sections:**

Loans and advance wing has three sections. It maintains loan registers and Broadsheets in respect of Major Heads under Loans and Advances. These sections maintain 232 Broadsheets for the 2131 detailed loan accounts. Statements of loan accounts depicting outstanding balances are issued to loanees concerned every year for obtaining acceptance of Balances shown therein.

## **8. Deposit (State) Section:**

This section maintains the broadsheet relating to Deposit bearing interest and Deposit not bearing interest of the heads 8229, 8338 (Deposit of Local Funds), 8342, 8443 (Civil Deposit) and 8448 (Deposit of Local Funds). On the basis of sanctions issued by the U.P. Government, the section issues authorities which include renewals as well as new authorities.

## **9. Suspense Cell:**

The main Function of this cell is to help Book (C) section in preparation of Monthly progress report regarding clearance of balances under the head 8658 Suspense Account-III



DAA Suspense each month after closing of Monthly Civil Account for submission to the Groups Officer and quarterly to the C&AG of India. Details of unadjusted amount of DAA Suspense under each Major Head of accounts are procured from VLC and are sent to concerned DC section of the offices of AG (A&E)- I & II for immediate clearance. Proper liaisoning on any issue pertaining to DAA Suspense between both the offices of (A&E) are done in this cell. The cell also supplies materials for preparation of performance indicator report in respect of DAA suspense as per HQ's direction. Apart from this, the cell also monitors and controls suspense balances. The cell also supplies material for preparation of performance indicator report in respect of DAA suspense as per Headquarters' directions.

#### **10. RBD (Cell):**

This section maintains 3 broad sheets - two for Reserve Bank Deposits and one for N - Cash balances. Its job is clearance and adjustment of outstanding differences in respect of above.

Annually the section sends a report on REVIEW OF BALANCES in respect of figures of RBD state –Major head 8675 to Book Civil section for further necessary action.

#### **11. Adverse Balance Clearance Cell:**

The cell was formed with a view to examine the reasons of Adverse Balances appearing in the Finance Accounts under the major head 8443-106. The following were achieved during the year 2009-10:-

(A) Details of entire adverse balances appearing in Bold figures under Major Head 8235-200 in Finance Accounts has been obtained. Correspondence is being made with Headquarter for obtaining permission for adjustment / proforma correction of the same in finance accounts.

(B) After formation of State of Uttarakhand, details of adverse balances of Deposit Heads from Deposit section and details of concerned heads of accounts from LA sections are compiled and Monthly/Quarterly report on adverse balances is sent to T.M.-II section. Presently action is being taken as per Action Plan approved by the then Accountant General.

#### **12. Record Management Support (R.M.S.) Group:**

A section named R.M.S. Group functions to manage the sorting, managing and transmissions of vouchers to Record Room. Bundles of Vouchers, have been sent to records

after Indexing & Listing. RMSG also provides vouchers to CASS/CAP section for Central Audit.

### **13. VLC – EDP Cell [formerly System Administration Cell (SA Cell)]**

The cell was established with a view to coordinate between system and user to remove irritants while working on the software and to obtain backup of daily/monthly data and preserve the backup CD/Magnetic tape (DAG/TAD Cell / ICISA, Noida). The section also helps in generation of monthly civil accounts and in ensuring accuracy of figures shown in monthly civil accounts, monthly/annual appropriation accounts, finance account etc. The cell is ensuring the compliance of IT Security Policy and Backup Policy as framed by the Headquarters' Office.

### **14. Book (Civil) Section:**

Book (Civil) section does the scrutiny of Monthly Civil Accounts of the State Government generated by V.L.C. and after approval by the A.G. forwards the same to State Government on due dates. This section also maintains account of Internal Debt of the State Government.

### **15. Report Section:**

Report section prepares the Finance and Appropriation Accounts in prescribed formats. It also arranges to get them printed in book form in English and Hindi after getting these accounts checked and cleared by I.TA. Section and Audit Office. These Accounts are sent to the State Government for presentation to the State Legislature after the approval of Comptroller and Auditor General of India.

As per order of Headquarters' office from 1998-99 the work of preparation of Accounts at a Glance (English and Hindi version) and submission of the same to State Government has been assigned to the Report section.

### **16. Central Assistance Cell:**

A Central Assistance cell prepares statements in respect of expenditure figures of Central Plan Schemes, Centrally Sponsored Schemes and externally aided/World Bank Schemes for submission to office of the Principal Accountant General (Audit) for issuing Audit certificates to the concerned state government departments. The cell also prepares the

Central Plan Scheme Monitoring Report in respect of above mentioned schemes for submission to Headquarters' office, office of the Principal Accountant General (Civil Audit) U.P., Allahabad and office of the Sr. Dy. Accountant General (Local Bodies – Audit and Accounts), U.P., Allahabad.

**17. Budget Section:**

The main function of the Budget section is to assist the State Govt. in the preparation of its budget. The section scrutinizes the annual budget of State Government. Scrutiny of Budget for the FY 2009-10 has been completed. Actual expenditure for the financial year 2008-09 have been sent to State Govt. on due date. A monthly report on expenditure is submitted to the State Government Report for the month of February 2010 of financial year 2009-10 has been sent. The Budget estimates for FY 2010-11 have been sent.

**18. Inspection of Treasuries/ Sub Treasuries:**

The Inspection of Treasuries/ Sub-Treasuries of the State is conducted/ managed by Treasury Inspection Cell by **five** parties. The sanctioned strength of Treasury Inspection unit is as under:

<b>Sl.</b>	<b>Name of Post</b>	<b>Strength</b>
A.	Sr. Accounts Officer/Accounts Officer	05
B.	Assistant Accounts Officer	05
C.	Section Officer (now AAO)	05
D.	Sr. Accountant / Accountant	05

An “Annual Review on working of Treasuries in Uttar Pradesh” is published by the wing.

**19. I.T. CORE Group:**

An I.T.Core Group functions to look after all the computer hardware and software requirements of the office and matters related to purchase, physical verification and Annual Maintenance Contract. Maintenance of Computers, UPS, Printers and Servers and networking is being done by computer cell through AMC. Inventory of software and hardware is also being maintained.

An Intranet is functional in this office. All the procedural manuals of VLC package except Book (c) module are available on the intranet.

## STATE OF WORK

### Accounts Wing

The volume of documents handled/work done during this period is given below:

Sl.	Particulars	Number
1	Treasury Vouchers	828985
2	Transfer entries	6508
<b>Inward and Outward Settlement Accounts</b>		
3	(A) Inward Accounts	828
	(B) Outward Accounts	585
	(C) PLI Accounts	0
4	Loan Accounts maintained	2296
5	Broad Sheets maintained	594
6	Compilation of Monthly Accounts	11
<b>Personal Ledger Accounts for which A.G. issued authority:</b>		
7	(A) New PLAs	08
	(B) Renewals	47

8	<b>Adverse Balances Clearance Cell</b>	
	Amount cleared during <i>(Rs. In Crores)</i>	156.66
<b>RMSG</b>		
9	(A) Month up to which bundles sent to Record	2/2010
	(B) Month up to which vouchers provided to Audit parties	3/2011
<b>Report Section</b>		
<b>(i) Finance &amp; Appropriation Accounts</b> for the year 2009-10		
10	(A) Signed by C&AG on	28.10.2010
	(B) Presented to the State Legislature on	04.02.2011
<b>(ii) Accounts At A Glance</b> for the year 2009-10		
	(A) signed by the Accountant General on	03.03.2011
	(B) sent to the State Government on	06.04.2011

11	<b>Treasury Inspection</b>		
	(A)	No of Treasuries inspected during the period	74
	(B)	No of sub-Treasuries inspected during the period	220
	(C)	Annual Review on working of Treasuries in Uttar Pradesh	Prepared for 2009-10
12	<b><u>I.T.Core Group</u></b>		
	No. of Hardware under AMC		
	(A)	Computers	338
	(B)	UPS	211
	(C)	Printers	93
(D)	Servers	08	
13	<b>Budget section</b>		
	(A)	Scrutiny of Budget	Completed for FY 2010-11
	(B)	Monthly report on expenditure to the State Government	Sent for the month of February 2011
	(C)	Budget estimates	Sent to UP Govt. for 2011-12
	(D)	Actuals	Sent to UP Govt. for 2009-10

### **R.B.D.Cell**

Clearance and adjustments of outstanding differences as on date under R.B. Deposits were as under:

Sl. No.	Particulars	Dr Amount (in crores)	Items	Cr Amount (in crores)	Items
1	Adjusted by RBI	340.790	700	417.613	576
2	Settled by A.G.(A&E)	1.813	12	1.813	12
	<b>Total</b>	<b>342.603</b>	<b>712</b>	<b>419.426</b>	<b>588</b>

**Monthly Civil Accounts of U.P. :-**

Submitted to the State Government by Book (C) section on the dates given below:-

<b>Month</b>	<b>Due Dates</b>	<b>Dates of Despatch</b>
April,10	25-05-2010	25-05-2010
May,10	25-06-2010	24-06-2010
June,10	25-07-2010	23-07-2010
July,10	25-08-2010	25-08-2010
August,10	25-09-2010	24-09-2010
September, 10	25-10-2010	25-10-2010
October,10	25-11-2010	25-11-2010
November,10	25-12-2010	25-12-2010
December,10	25-01-2011	24-01-2011
January,11	25-02-2011	24-02-2011
February,11	25-03-2011	24-03-2011

## **CHAPTER V**

### **PROVIDENT FUND**

#### **Organisation:**

The Provident Fund Group, which performs entitlement functions relating to maintenance of G.P.F. of State Government employees, consists of **38** regular sections. In order to achieve better results, certain items of work have been centralized in particular sections as mentioned below:-

- (i) With a view to ensuring cent percent receipt of G.P.F. schedules, G.P.F. debit vouchers and cash challans arrangements have been made in consultation with Director of treasuries, U.P. to obtain G.P.F. schedules, debit vouchers and cash challans in separate packets from all the treasuries directly in ALPM-VI, ALPM-VII, ALPM-VIII and ALPM-II sections respectively. On receipt of these packets from the treasuries, the sections sort out major Head wise schedules and vouchers and forward to ALPM branches of both the A&E offices.
- (ii) Review of balances, closing of consolidated Broadsheets, annual adjustment of interest and accounting of T.Es. are done in Fund-20 section.
- (iii) Receipt of complaint cases from Headquarter Office, their distribution to the concerned sections, watching settlement of these cases and sending fortnightly progress report to C. & A. G. are done in Fund-40 section.
- (iv) Receipt of final payment cases, distribution to the concerned sections and their monitoring is done in Fund-1 section.
- (v) For proper maintenance of records, R.M.S.G. has been formed in Fund Wing.
- (vi) For effective monitoring and redressal of grievances of visitors especially the P.F. subscribers, Visitors Facilitation Cell has been opened in this office on 11.03.99 vide Officer order No.-119 (No. Fund-I/VFC/1016 dated 16.03.99). Specific time limit for settlement of complaints has been prescribed ranging from 2 days to 30 days depending on the nature of complaints. The main function of this cell is to give a patient hearing to the grievances of the subscribers visiting the office and ensure remedial action within a reasonable time.

**Maintenance of G.P.F. Accounts:**

- i. The office of the A. G. (A&E)-I, U.P., Allahabad is presently maintaining about **1.53 lakh** G.P.F. Accounts relating to subscribers of the departments of Education, Labour, Employment, Food & Civil Supplies, Police, Land Records, General administration, Community Development, Planning and statistics, Industries, Information, Panchayati Raj, Road Transport, Stamps and Registration, Jail, Scientific and Sales Tax of the U.P. Government. Besides 891 AISPF Accounts of IAS, IPS & IFS officers of U.P. cadre are also maintained by the office of A. G. (A&E) -I.
- ii. Entire P. F. Accounts have been brought under computerized system of posting w.e.f. the accounting year 1994-95. These accounts, including AISPF, are posted by five ALPM sections under the charge of One Branch Officer.
- iii. While posting work is centralized in ALPM sections, other related work i.e. authorization of payment of balance in G.P.F. accounts of subscribers on resignation, superannuation, voluntary retirement, death, etc. and disposal of complaints etc. are being carried out in corresponding regular sections.
- iv. Annual Account Statements for the year 2009-10 of all subscribers were dispatched by 20.07.2010 well before the scheduled time i.e. 31.07.2010.

**Citizens Charter:**

With a view to enhance the quality of services being rendered in A&E Offices in respect of maintenance of General Provident Fund accounts a “Citizens Charter” has been formulated as per direction of Headquarters’ office. In order to watch timely redressal of complaints a quarterly report is being sent to Headquarters office from January 2004.

**Schedule Management:**

A monthly report regarding monitoring of schedule management and consequent posting and reconciliation is also being sent to Headquarters office since February 2004.



**STATE OF WORK**

**Provident Fund wing**

**(A) Final Payment Cases:-**

Position regarding receipt and clearance of *Final payment cases* during the last five years is given as under:-

Year	Cases outstanding at beginning of year	Cases, received during the year	Cases cleared during the year	Cases outstanding at the end of year
2006-07	Nil	5067	4921	146
2007-08	146	6178	6324	Nil
2008-09	Nil	5970	5970	Nil
2009-10	Nil	6468	6468	Nil
01.04.10 to 31.03.11	Nil	6714	6710	04

**(B) Unposted credit and debit items:-**

	Unposted credit	Unposted debit	Missing credit	Missing debit
O.B. as on 01.04.2010	416664	573	1104009	0
Addition	80224	47	325234	0
Clearance	199162	574	317422	0
C.B. as on 31.03.2011	297726	46	1111821	0

**(C) C. & A. G. complaint Cases:-**

Period	O.B.	Receipts	Settlement	C.B.
01.04.10 – 31.03.11	10	937	895	52

**(D) VFC Cases:-**

Since the opening of this cell i.e. 11.03.99, **15142** cases of different nature have been received *upto 31.03.11*, out of which **15140** cases have been settled leaving the balance as **02**.

No. of complaint cases settled by VFC during last five years is as under:

<b>Year/Period</b>	<b>O.B.</b>	<b>Receipts</b>	<b>Settlement</b>	<b>C.B.</b>
01.04.06 - 31.03.07	93	293	256	130
01.04.07 - 31.03.08	130	257	368	19
01.04.08 - 31.03.09	19	1377	1396	Nil
01.04.09 - 31.03.10	Nil	1892	1892	Nil
01.04.10 – 31.03.11	Nil	1327	1325	02

*Note: The above balances are shown from the year 2001-02 as the balance prior to 2001-02 has not been transferred to present database.*

In order to clear these unposted items, targets have been fixed for each Accountant dealing with this work and progress is watched regularly at appropriate levels. Peripatetic parties are also sent to various districts to clear the unposted items as required.

## CHAPTER VI INSPECTION UNIT

### Status of work

1. **Triennial Review of ledger cards of G.P.F.**  
Number of ledger cards reviewed up to 03/2011:- 52332
  
2. **Checking of Service Book**  
Number of Service Books checked by ITA up to 03/2011: - 1307
  
3. **Checking of Appropriation & Finance Accounts**  
for the year 2009-10 Completed.
  
4. **Half-yearly review of Cash books :-** Completed for the period 10/09 to 3/10.
  
5. **Test audit of sections up to 03/2011**  
No. of sections test checked by ITA - 42  
No. of Paras initially issued - 366  
No. of Paras settled after verification - 196  
No. of Paras finally issued - 170
  
6. **Inspection of this office by D.G. (Inspection)**  
Inspection of this office was conducted by D.G.(Inspection) party during the period 22.11.2010 to 03.12.2010, Fifty six rough notes have been issued by the inspection party. The first assessment report on overview forwarded to Principal Director Inspection vide letter dated 28.03.2011.  
The Peer review of GPF work of office conducted by PAG (A&E)-I, Maharashtra w.e.f. 22.03.2011 to 25.03.2011. In all 13 Memos were issued by the Team.
  
7. **Checking of J.Es. drawn in March (Sy) 2010**  
Total Number of 249 JEs have been received up to 29.06.2010 in ITA section were checked by ITA section and returned to the concerned sections after approval of Principal Accountant General.

## CHAPTER VII

### IMPLEMENTATION OF OFFICIAL LANGUAGE POLICY

#### **Hindi workshop:**

Three Hindi workshops were organised during the year in which Sixty Five officials were trained in Noting and Drafting.

Two employees were given cash award for working in Hindi.

35 officials got trained in Hindi type on Computer.

34 Sections of office were inspected for progressive use of Hindi in official working.

#### **Hindi Pakhwara:**

The annual Hindi Pakhwara was organized from 14.09.2010 to 28.09.2010 jointly by the offices of PAG (Audit), U.P., A.G.(Audit) - II, P.A.G.(A&E) - I & A.G. (A&E) - II, U.P., in the seminar hall of Satyanishtha Bhawan. Various competitions, Kavi Sammelan & Mushaira besides Sugam Sangeet were organized by the office.

#### **Quarterly/Half yearly reports:**

Quarterly meetings of Raj Bhasha Karyanvayan Samitee were held and Quarterly Hindi reports as well as Half yearly Reports on Hindi Shikshan Yojna and annual appraisal Report for 2009-10 were sent to Headquarters' office. Office was awarded Shield for use of Hindi in NARAKAS six monthly meeting held on 25.02.2011. During 2010-11 office was jubilant in implementing Raj Bhasha policies.

Office orders were invariably issued in Hindi or bilingual. Percentage of correspondence in Hindi was 99.08.

#### **Position of Hindi and English Type-writers:**

Following is the position of Hindi and English Type-writers as on 31<sup>st</sup>March 2010

Total No. of Machines	In Devnagari (Hindi)	In Roman (English)	Percentage of Hindi Machines
34	18	16	52.94

#### **Tarang:**

The publication of our quarterly Hindi Magazine 'Tarang' - an endeavour of all the four offices of Audit and Accounts, continued. Contributions are made by serving and retired officers/officials. Material for inclusion in "Lekha Pariksha Prakash" brought out by Headquarters' office contributed by the members of staff.

## **CHAPTER VIII**

### **WELFARE AND CULTURAL ACTIVITIES**

The Welfare Branch of the office works under the Welfare Officer and attends to staff welfare, cultural and sports activities and upkeep of office buildings of both the A&E offices. Monitored by the Accountant General, the branch under the guidance of the Deputy Accountant General (Admn.) plays an important role in organizing various sports and cultural activities including appointments against sports quota with the technical help of the office recreation club.

Presently, Shri D.S.Pandey, Sr. Accounts Officer is looking after the charge in addition to his regular charge.

#### **Tournament organised :**

AGUP team participated in the following tournaments.

<b>Sl. No.</b>	<b>Event</b>	<b>Duration</b>	<b>Organized by the Office of the</b>
1.	North Zone Carrom	21.07.2010 to 23.07.2010	Pr.A.G.(CA) U.P., Allahabad
2.	North Zone Badminton	29.08.2010 to 31.08.2010	P.A.G.(Audit) Pb, Chandigarh
3.	North Zone Table Tennis	30.08.2010 to 01.09.2010	DG (Audit), P&T, New Delhi
4.	All India Open National Chess	24.10.2010 to 31.10.2010	-----
5.	All India Volley Ball	19.01.2011 to 21.01.2011	P.A.G.(A&E) – I, U.P., Allahabad

#### **OTHER ACTIVITIES :**

A **HEALTH AWARENESS TALK** was organized in the office in which officers/officials were given guidance for safe guards against diabetes, heart diseases and dental disease by specialist Doctors.

#### **KOPAL SHISHU SADAN :**

A Day Care Centre/Creche named as “KOPAL SHISHU SADAN” is functioning in the office premises for welfare of the employee (particularly lady employees) since 02.05.2005. The services are provided on payment basis. Presently there are 07 children on roll. The Creche is manned by two regular ladies staff. One casual lady attendant is also

posted in the Creche. The expenditure of lady attendant is met from the fees realized from the parents of children. It functions from 9.30 A.M. to 6.00 P.M.

**DEPARTMENTAL CANTEEN:**

The departmental Canteen caters to needs of employees and arranges foods and snacks etc. at subsidized rates and appreciable level of consumer satisfaction has been achieved.

**STAFF COOPERATIVE CREDIT SOCIETY:**

With a view to fulfill short term financial needs of the employees, the U.P. Civil Accounts Staff Cooperative Credit Society is functioning since 1932. It has a very strong financial base with 2878 Share holders and a share capital of over Rs 2crores. It has a total deposit of about Rs 1.5 Crores Under various categories such as Monthly Thrift Deposit, Term Deposit, Reserve Fund, Daughter's Marriage account and Employees Welfare fund. The society arranges monetary help for the marriage of daughter of the employees and immediate relief/ex-gratia payments to the family of the deceased. Interest is paid annually on the deposits.

Affairs of the Society are managed by an elected body consisting of a President, a Vice-President and eleven members which is assisted by a Secretary, two Sr. Accountant, Six Accountant and two clerks.

**ACCOUNTS RECREATION CLUB:**

Established in 1935, this is one of the oldest clubs in the city and caters to literary and sports needs of the employees. The club is managed by an elected body with two Vice-presidents, General Secretary, Assistant General Secretary, Outdoor and Indoor Games Secretaries, Treasurer, Joint Treasurer and three Executive Members. The Deputy Accountant General (Admn.) is the Ex-Officio President of the Club. Accountants General (A&E)-I and Accountant General (A&E)-II are the patrons of the Club.

The club also has a very rich library with about 25000 books in Hindi, Urdu, Bangla and English.

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