

**INDIAN AUDIT AND ACCOUNTS**

**DEPARTMENT**

**ADMINISTRATIVE REPORT**

**2018-19**

**Updates upto AUGUST, 2018**

**Office of The Accountant General (A. & E.) -II,  
U.P., Allahabad**

## Monthly Administrative Report (Admn. Wing)

**Budget: 2018-2019**

<b>Heads</b>	Budget (In thousands of Rupees)	Expenditure up to 08/ 2018 (In thousands of Rupees)
Salaries, Wages & OTA	452125	235415.76
Travel Expenses	1118	761.5
Rents, Rates & Taxes	-	-
Office Expenses	5471	2105.76

### **Retirements:**

The details of employees who bade farewell to this office till 31<sup>st</sup> August 2018: -

<b>Sl. No</b>	<b>Name &amp; Designation S/Sri</b>	<b>P.No.</b>	<b>Date of Retirement/Death</b>
1.	Shri. Jan Umar, Sup	C/694	31-08-2018
2.	Shri Phool Chand Gupta, Sup	C/592	31-08-2018
3.	Shri Babu Lal, Clerk	F/2423	28-08-2018

### **In-house Training**

**(General & EDP Courses)**

01.08.2018 to 31.08.2018

<b>Sl.No</b>	<b>Name of Course</b>	<b>Period</b>	<b>Slots</b>
1	Disciplinary proceedings	07-08-2018 to 09-08-2018	07
2	Working of LA/Book (C) Section	28-08-2018 to 30-08-2018	07

## **RTI Training**

### **(General & EDP Courses)**

01-08-2018 to 31-08-2018

<b>Sl. No.</b>	<b>Name of Course</b>	<b>Period</b>	<b>Slots</b>
1	GST (HQ Course)	06-08-2018 to 10-08-2018	01
2	Advance Course on MS Access	01-08-2018 to 09-08-2018	02

### **MANUALS: -**

Sl No.	Name of Manuals	Printing Year
1	Procedure manual of VLC	2006
2	Works Manual	2008
3	Pension Manual	2007
4	GE Manual	2007
5	Forest Manual	2008

## **6.0 General Provident Fund**

A Deputy Accountant General is the Head of this group. The General Provident Fund (GPF) accounts of subscribers in respect of Agriculture, Animal Husbandry, Cooperative, Law and Justice, Medical, Public Health, Family welfare, Irrigation, Public works and Forest Department of Uttar Pradesh Government, Other than Class IV employees are maintained by this office. The GPF accounts of Forest Department employees are dealt with by one section at Lucknow Branch Office.

### **6.1 General.**

6.1.1 The Government of Uttar Pradesh introduced the system of maintenance of pass book by all Drawing and Disbursing Officers with effect from 01.04.1985 under the GPF U.P. Rules 1985. Payment of 90% balances standing at credit of

the subscribers in his Pass Book is made at the time of the death/retirement by the Drawing and Disbursing Officer. The residual balance of 10% available in GPF account of a retired/expired subscriber is authorized by this office after necessary scrutiny. As a result, work relating to issue of Final Payment Authorities also involves the reconciliation and settlement of discrepancies between the pass book maintained at drawing and disbursing officer's level and the subscribers/account maintained in this office.

6.1.2 Annual statement of GPF account in respect of all subscribers are uploaded on official website in the month of July every year. Uploading of accounts statement is given wide publicity. The accounts statement for the year 2017-18 have been uploaded on 28.06.2018 on official website. The subscribers can print out the statement with the help of his/her date of birth. Such statements help the subscribers to get acquainted with each year's account position and enables them to take up correspondence with the office for redressal. The increased awareness as well as reconciliation prior to 90% payment, made mandatory by Ministry of Finance, Uttar Pradesh has added to our work load.

6.1.3 Besides above, Facilitation Cell and Fund-I ( CAG complaint cell) have also been created for prompt redressal of grievances of visiting subscribers and settlement of complaints received from the Headquarters' Office.

## **6.2 System Improvement.**

1. Various actions have been initiated by A.G. and DAG to improve the working of Fund Wing. Funds Wing have been reorganized major head wise under a Branch Office, posting of GPF details till final payment.
2. The matter regarding missing schedules and half filled details in schedule is being taken up with Director of Treasuries at high power committee meeting and doing workshop with TOs/DDOs.
3. GPF data is being maintained in Oracle Package.
4. The ALPM computer section has been provided a format for proving of monthly account at the end of each month closing.
5. DAG (Funds) is regularly holding meeting with Branch Officers & sectional head of Funds Wings for improvement in FP and other cases.
6. Each Accountant has been provided format for maintaining the subscriber-wise missing-items details.

7. GPF Authorities have been computerized to reduce the problem of visibility of various details provided in them.
8. Posting of GPF details from Establishment Vouchers, is carried out in order to reduce the missing credits.

**6.3 Interaction with State Govt.**

We have developed a healthy interaction with some State Govt. Departments. Some of the activities which have been followed up are:-

1. Regular meeting with Finance Secretary U.P. with regard to reconciliation of GPF Cases before 90% payment, Minus Balance in Final Payment cases, upto date interest issue after the new Government Order in the year 2000 and fixing the responsibility of Department in delayed submission of case to A.G. Office.
2. Correspondence and meeting with Director of Treasuries for proper and complete submission of schedules.
3. High Power committee for taking up the issue for up to date interest payment. Proper and complete submission of Schedules to the Office.
4. Workshop with TOs/DDOs to submit schedules in complete shape.

**6.4 Final Payment Cases.**

Effective measures are being undertaken for the clearance of Final Payment cases at the earliest and within the stipulated time.

The position of receipt and clearance of Final Payment cases up to the month of August 2018 is as under:-

Year	Cases outstanding as on 1 <sup>st</sup> April 2018	Cases received upto 31 August 2018	Cases Cleared up to 31 August 2018	Cases outstanding at the end of the August 2018
2018-19	00	3931	3739	192

**6.5 Missing and un posted items.**

With a view to reduce the number of the missing and un posted items, all efforts have been made to prevent fresh accretion of missing and un posted items along with speedy settlement of the outstanding balances by posting of full details and correcting the various wrong account numbers.

The position of such items as on 31 August 2018 of the last five months are indicated below:-

Item Name & Year	O.B.as on 1 <sup>st</sup> April 2018	Addition during the period	Clearance during the period	Closing Balance at the end of the August 2018
Missing Credits 2018-19,Upto 31 August 2018	159324	18309	22687	154946
Missing Debit 2018-19,Upto 31 August 2018	Nil	nil	nil	Nil
Un posted Credits 2018-19,Upto 31 August 2018	12274	1738	1831	12181
Un posted Debit 2018-19,Upto 31 August 2018	nil	nil	nil	nil

6.5.1 Missing credit in the GPF Account are mainly due to non furnishing of sufficient or incorrect information in the General Provident Fund Schedules prepared by Drawing and Disbursing Officers and transferred by treasuries. The matter has been taken up with the State Government and Director (Treasury) for providing the correct and complete schedules.

6.5.2 These missing items are being cleared with the help of collateral evidence i.e. pass books of subscribers provide by DDOs . The details of pass book are also being brought by various peripatetic parties send from various fund sections to different DDO's. The details are also being received from DDOs through general correspondence.

## **6.6 General (Ordinary) letters.**

Each and every ordinary letters and other complaint cases are regularly diarized and are cleared as quickly as possible after receiving the wanting details from DDO's. At present these have increased due to subscriber being aware of the missing items. However, in near future these complaints are impacted to go down and subscribers GPF account will be fully rectified.

Details of clearance of ordinary letters in the last five months are given below:-

Year	Clearance of OD letters during the period
2018-19,Upto 31 August 2018	7919

### 6.7 Flow of work & Role of Co-ordinating Section.

The Schedule/Voucher/Challans are received in A.G.(A&E)-I and passed on to A.G.(A&E)-II. Fund-I section passes it to different section for posting in subscriber's account. DBA Cell provide them technical support. During posting the missing and un posted items are generated due to wanting schedules and incorrect name and GPF number of subscribers. Steps are taken to improve these missing and un posted items.

The manual sections looks after the clearance of Final Payment, 90% reconciliation, CAG cases, and other complaint cases and the Fund-I keeps close watch of all these. While DAG Funds Cell keeps a check of Final Payment, CAG, AG and DAG cases.

The Fund-I section co-ordinates of these activities and put up various Head Quarters report and weekly reports to DAG and AG. It also controls TEs made by all manual sections. All other miscellaneous work related to fund wings is also managed by this section.

There 1062 minus balance cases were outstanding at the end of August 2018, for which reminder/recovery letter has been sent to concerned DDO/subscribers.

The report of reconciliation cases/CAG cases and final payment cases are uploaded monthly and fortnightly on website of this office, which is helpful to the subscribers to know their GPF status.

### Activity report for the month of August , 2018

#### TAD Wing

- 1.VLC wing is headed by Sr.Dy. Accountant General (TAD & VLC) who is assisted by four Branch Officers.
2. TAD Wing deal with the Treasury Accounts of State's Treasuries related with the different Departments and their Major Heads. Compilation work is done by seven D.C. Section in VLC package. This compilation is of primary nature as it is done with initial documents i.e. vouchers and receipts schedules and monthly data sent to O/o the AG(A&E) I for merger.

3. Details of Major Head, dealt by this office for compilation work are as under:-  
Major Heads:-

**Payments:** - 2014, 2030, 2210, 2211, 2215, 2216, 2217, 2401, 2402, 2403, 2404, 2405, 2415, 2416, 2425, 2435, 2501, 2506, 2705, 4210, 4211, 4215, 4216, 4217, 4401, 4402, 4403, 4404, 4405, 4415, 4425, 4435 and 7610/8000 related with above revenue expenditure heads.

**Receipts:** - 0030, 0210, 0211, 0215, 0216, 0217, 0401, 0403, 0404, 0405, 0415, 0425, 0435, 0506 and capital Receipts as per heads shown in payments.

4. Total No. of Vouchers compiled up to 07/2018 in the year 2018-19 as on 31-08-2018 = 139710

Total receipt schedule compiled up to 07/2018 in the year 2018-19 = 3283

5. Position of outstanding D.A.A. Suspense up to 07/2018 in 2018-19 as on 31.08.2018

(i) Payment 0.39 Crore ' (ii) Receipt' Nil

6. Position of outstanding O.B. Suspense up to 07/2018 in 2018-19 as on 31.08.2018 in payment heads 42.30 Crores

7. Outstanding amount of A.C. bills up to 07/2018 (ending 31.08.2018) 0.03 Crores

### **VLC Wing**

1. VLC wing is headed by Sr. Dy. Accountant General (VLC) who is assisted by **far** Branch Officer.
2. VLC package is currently running on platform of LINUX and Oracle 11g. Original package was developed by M/s Tata Consultancy Service. Certain components were modified by M/s CMC Ltd. New Delhi in the year 2009-10.
3. Project of Technical up-gradation of VLC is completed by M/s CMC Ltd. New Delhi and original platforms are being replaced by Linux and Oracle 11g. The Project is implemented from month Aug.2012.
4. VLC set up is presently centralised in a hall at IInd floor of the building where officials of TAD & WAD wings capture their accounts on nodes divided in cabins. There is a plan of decentralization of nodes with their placements in respective, sections of WAD & TAD with modular furnitures by 2018-2019



**ADMINISTRATIVE REPORT Monthly (PENSION  
COORDINATION)**

**August-2018**

**AUTHORITY OF PENSION**

1. The U.P. Govt. has taken over the work related to Pension of State Govt. Employees w.e.f 30/09/1988 and from thereafter. However, the revision of pension, family pension and other related misc. work of those state govt. employees who have retired/died prior to 30/09/1988 are still being done by this office.
  
2. Though the Central Govt. has transferred the Pension work relating to Central Employees to Central Pay and Accounts Office from 01/01/1990, but still the issue of the Payment Authorities in r/o Pension Revision, Family Pension, Commutation, Ex-Gratia Allowance of Burma Civil Pensioners are still being carried out by this office i.e. by Accountant General (A&E)-II, U.P. Alld.
  
3. After the implementation of Pay Revision w.e.f. 01/01/1986 by the state govt., keeping view the requirement of revision, the revision work of Pension, Family, Pension revision of pension of death cases and revision of Gratuity of those employees who retired/died after 01/01/1986, but before 30/09/1988, are still being carried out by this office, after receiving the Pension papers from the concerned department.
  
4. The pension payment authority issued to all the Treasuries of U.P. including those pensioners of U.P. Govt., who want to draw pension from other states, the Special Seal Authority is still being issued by this office to concerned Accountant General Office of that state. Similarly, the govt. employees of other state who want to draw pension from U.P., the Authority is being issued to concerned treasuries by this office on the basis of Special Seal Authority. The other state pensioners drawing pension from various treasuries of U.P., the Accountant General Office (A&E)-II, U.P., Alld, also undertakes the work of issuing orders from time to time regarding enhancement of relief on pension to all the Treasuries of U.P.

**5. Settlement of Pension Cases during the m/o August-2018**

is as given below:-

<b>YEAR</b>	<b>BALANCE AS ON 31-07-2018</b>	<b>RECEIPT DURING THE MONTH july-2018</b>	<b>SETTLEMENT DURING THE MONTH August-2018</b>	<b>BALANCE CASES ON CLOSING OF August-2018</b>
2018-19	00	17	17	00

6. Legal Cell has been established for settlement of legal notices and court cases in respect of Pension of retired state govt. employees. Settlement of Pension Revision Cases, Authority Letter under Special Seal received from Accountant Generals of other State, Complaint Cases received from Head Quarter, Legal Notices and Court Case during the m/o **August -2018 as under:-**

<b>CATEGORY</b>	<b>BALANCE AS ON 31.07.2018</b>	<b>RECEIPT DURING July-2018</b>	<b>SETTLEMENT DURING THE MONTH of August-2018</b>	<b>BALANCE CASES ON CLOSING August-2018</b>
Revision Cases	31	187	168	50
Special Seal Authorities received from other AGs	49	214	166	97
Complaint Cases received from CAG office	01	26	27	00

# CHAPTER-4

## Accounting Functions of Works Group

**4.1 Work Accounts Group**, consisting of 15 sections, function under overall supervision and guidance of a Group Officer designated as Deputy Accountant General (Works). Basic functions of this group are as under:-

- (a) Scrutiny of initial Accounts received from Divisional Offices under the Departments of Public Works, Irrigation, Minor Irrigation, Rural Engineering services and Ground Water of the State of Uttar Pradesh.
- (b) Preparation of data sheets (month wise and division wise) and their posting on computer.
- (c) Quarterly reconciliation of accounts with the figures of Division.
- (d) Maintenance of various works Broadsheets and Broadsheets of HBA & MCA in respect of employees of the Departments of Public Works and Irrigation.
- (e) Preparation of the statements of the Finance and Appropriation Accounts of the Departments of Public Works and Irrigation
- (f) Cadre management of DA(s)/DAO(s), finalization of their personal claims and imparting training to newly recruited Divisional Accountants (Probationers).
- (g) Monthly Account Details are uploaded on website w.e.f. 4/15. This information is communicated to all concern Sr. Secretaries & Divisional Officers.

**4.1.1 Works Coordination Cell (WC Cell)** is coordinating section of the Works Group. The section is responsible for deployment of personnel and intersectional transfer within wing. The section submits various Returns/Reports due to TM (Central) and Administration section of the office on due dates. It also

prepares Annual Review. **Annual Review for the year 2016-17 has been prepared and sent to U.P. Govt. on 22-01-2018**

The section collects information regarding points to be raised in High Power Committee meetings held from time to time.

Efforts are made to improve the quality of accounts. W.C. Cell issues office orders/ instructions to sections concerned from time to time to keep watch over quality of compiled accounts received from divisions.

Further continuing the efforts for improvement further M.I.S. report incorporating various deficiencies / shortcomings noticed in the divisional compiled accounts is sent to respective Finance Controllers, H O Ds and Secretaries with a request to issue appropriate directions to their subordinates/ D Os relating to improvements in accounts.

**4.1.2 Book (Works) / F&A section** keeps watch over expenditure incurred and sends monthly appropriation along with comments regarding excess expenditure, (-) expenditure, expenditure without budget to the departmental Pr. Secretaries and H O Ds.

**4.1.3 Works Accounts Sections** There are 8 works accounting sections in the coordination. Seven sections are placed at Allahabad while WA-8 section dealing with account of M.I., R.E.S. and Ground water divisions is placed at Lucknow. These sections are responsible for scrutiny of the compiled monthly Accounts and their posting on VLC system received from **719 Engineering Divisions** detailed below, of the State of Uttar Pradesh at present. W.A sections also carry out Quarterly reconciliation of figures with Divisional Officers.

These sections also maintain Works Broadsheets viz. Public Works Remittance (Head-1, Head-2) Public Works Deposit, MPSSA, CSSA etc., watch clearance of outstanding balances and carry out correspondence related thereto, prepare reports / provide information related to the Broadsheets.

**Account upto JULY– 2018 has been completed.**

Department-wise position of Divisions rendering accounts is as under:-

	<b>Departments</b>	<b>Number of divisions rendering compiled accounts</b>
(i)	Public Works	227
(ii)	Irrigation	366
(iii)	Rural Engineering Departt.	75
(iv)	Minor Irrigation	37
(v)	Ground Water	14
	<b>Total</b>	<b>719</b>

**4.1.4 WE (C) and IE (c) Sections** deal with Treasury accounts of Establishment of PWD & Irrigation divisions, Broad-sheets relating to DAA and O.B. Suspense. Suspense raised during the year under DAA suspense & OB suspense are cleared by obtaining requisite information / record from concerned units. The sections are also responsible for maintenance of Broad-sheets of HBA & MCA of the department of Public Works and Irrigation of the State of Uttar Pradesh. Annual Statements and N D Cs are issued to all the Loanees by the sections.

**4.1.5** The cadre of Divisional Accountants/DAO(s) is managed by WM-1 Section. The section, in addition to transfer and posting of DA(s) also deals with their promotion to higher grades, confirmation on the post of DA, Disciplinary cases and complaints against DA(s)/DAO(s). The gradation list of the incumbents of the DA's Cadre as on 01.04.2013 was updated and compiled by the section.

Personal claims of DA(s)/DAO(s) are promptly finalised by the WM-2 section.

The grade-wise and category wise incumbents in the cadre of DA(s) as on 01.08.2018 was as under:-

**As on 01.08.2018**

Designation	Sanct. Srength	Men in Position							Horizontal	
		male	female	SC	ST	OBC	UR	Total	P H	Ex SM
( i ) Sr. Divisional Accounts Officer	109 (15%)	95	01	21	08	Nil	67	<b>96</b>	03(UR)	NIL

	(Gr. 'B' Gazetted )										
( ii )	Divisional Accounts Officer Grade-1 (Gr. 'B' Gazetted )	182 (25%)	175	03	46	10	23	99	178	03(UR)	NIL
( iii )	Divisional Accounts Officer Grade-2	182 (25%)	163	08	19	06	65	81	171	03(UR) 03(OBC)	03(UR)
( iv )	Divisional Accountant	255 (35%)	110	03	17	02	34	60	113	02(UR) 03(OBC)	01(UR)
	Divisional Accountant (Probationers )		52	05	09	05	17	26	57	02(OBC)	Nil
<b>Total</b>		<b>728</b>	<b>595</b>	<b>20</b>	<b>112</b>	<b>31</b>	<b>139</b>	<b>333</b>	<b>615</b>	<b>20</b>	<b>04</b>

### **Accounting Functions of Forest Group**

4.1 Forest Accounts Group consisting of 2 sections function under overall supervision and guidance of a Group Officer Designated as Deputy Accountant General (Works/Forest). Basic functions of this group are as under: -

- (a) Scrutiny of initial Accounts received from Divisional offices under the Departments of Forest of the State of Uttar Pradesh.
- (b) Preparation of data sheets (month wise and division wise) and their posting on computer.
- (c) Quarterly reconciliation of accounts with the figures of Division.
- (d) Maintenance of various forests broadsheets and Broadsheets of HBA & MCA in respect of employees of the Departments of Forest dept.
- (e) Preparation of the statements of the Finance and Appropriation Accounts of the Departments of Forest Department.

4.1.1 Forest Coordination Section (Forest-1) is coordinating section of the Forest Department, Group. The section submits various Returns/Reports

due to Comp(G) A.G.1 ALLAHABAD and Book (C) and Administration section of office on due dates. It also prepares Annual Review for the year 2016-17 has been prepared and sent to U.P. Govt. on 13-03-2018.

The section collects information regarding points to be raised in High Power Committee meetings held from time to time. Efforts are made to improve the quality of accounts Forest-1 issues office orders/instructions to sections concerned from time to time to keep watch over quality of complied accounts received from divisions.

4.1.2 Forest Accounts Sections. There are 2 Forest Accounting sections in the coordination. These sections are responsible for scrutiny of the complied monthly Accounts and their posting on VLC system received from 123 Forest Divisions of the state of Uttar Pradesh at present. Forest sections also carry out Quarterly reconciliation of figures with divisions.

4.1.3 Works Account-8 section is responsible fro scrutiny of the complied group monthly Accounts and their posting on VLC system received from only 126 Works Divisions of the state of Uttar Pradesh at present. Works Account-8 section is also carry out Quarterly reconciliation of figures with division.

**Accounts up to the month of August, 2018 has been completed.**

4.1.4 Forest Sections deal with Treasury accounts of Establishment of Forest, Broad-sheets relating to DAA and OB suspense raised during the year under DAA suspense & OB Suspense are cleared by obtaining requisite information/record from concerned units. The sections are also responsible for maintenance of Broad-sheets of HBA & MCA of the department of Forest of the statre of Uttar Pradesh. Annual statements and NDC's are issued to all the Loanees by the sections.

4.1.5 These sections also maintain Forest Broadsheets viz. Forest Remittance, Forest Deposit, Forest Advance, Forest Cheque, etc., watch clearance of outstanding balance and carry out correspondence related there to, prepared reports/provide information related to the Broadsheets.

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