

INDIAN AUDIT AND ACCOUNTS

DEPARTMENT

ADMINISTRATIVE REPORT

2017-18

Updates upto September, 2017

Office of The Accountant General (A.& E.) -II,

U.P.,Allahabad

Monthly Administrative Report (Admn. Wing)

Budget : 2017-2018

Heads	Budget (In thousand of Rupees)	Expenditure up to 09/ 2017 (In thousand of Rupees)
Salaries, Wages & OTA	406341	254740.35
Travel Expenses	525	370.21
Rents, Rates & Taxes	----	----
Office Expenses	10806	5092.55

Retirements:

The details of employees who bade farewell to this office till 30th September – 2017 :-

Sl. No	Name & Designation S/Sri	P.No.	Date of Retirement/Death
1	Syed Saghir Hasan, AO	A/397	30-04-2017
2	Chandan Kumar Chatterjee, AAO	B/625	30-04-2017
3	Prakash Chandra Srivastava, Sr.Acctt	D/725	30-04-2017
4	Ram Kailash Pandey, AAO	B/1316	31-05-2017
5	Ahmad Khalid Nadeem , Supervisor	C/412	30-06-2017
6	Akhilesh Jha, Sr.Acctt	D/578	30-06-2017
7	Phool Chandra, Sr. Acctt	D/3226	31-07-2017
8	Phirtu Ram, Supervisor	C/368	31-07-2017
9	Ms. Asha Srivastava	C/709	31-08-2017
10	Ranveer Singh , Sr. Acctt	D/781	31-08-2017
11	Ramesh Chandra Mishra, Sr. Acctt	D/1836	31-08-2017

12	Hirendra Nandi, AAO	B/490	30-09-2017
13	Ram Sumer Saroj	D/1731	30-09-2017

In-house Training

General & EDP Courses

01.04.2017 to 30.09.2017

i	Name of Course	Period	Slots
1.	KFA/KRA	17-04-2017 to 19-04-2017	04
2	APAR & Writing of Performance Appraisals	26-04-2017 to 28-04-2017	12
3	Training on MS Word	27.04.2017 to 21.04.2017	04
4	Training on VLC	25.04.2017 to 27.04.2016	04
5	Special course on GPF module	03-05-2017 to 05-05-2017	04
6	Training on MS Word	15-05-2017 to 19-05-2017	04
7	Office procedure	15-05-2017 to 17-05-2017	04
8	Working of Account current and RBD section	29-05-2017 to 31-05-2017	07
9	Working of PC Section	07-06-2017 to 03-06-2017	04
10	Reference courses for fund co-ordination	20-06-2017 to 22-06-2017	07
11	Training of MS-Excel	05-06-2017 to 03-06-2017	04
12	Training on VLC	20-06-2017 to 22-06-2017	04
13	Training on M.S.Excel	10.07.2017 to 14.07.2017	05
14	Training on MS-Access	24.07.2017 to 28.07.2017	05
15	Training on Power Point	08.08.2017 to 10.08.2017	05
16	Training on VLC	22.08.2017 to 24.08.2017	05
17	Training on GPF Module	29.08.2017 to 31.08.207	05
18	Working of LA/Book (C) Section	09-.08.2017 to 11.08.2017	07
19	APAR and writing of performance Appraisals (As per Hqrs. Instructions)	21.08.2017 to 23.08.2017	04
20	Maintenance of Broadsheet of HBA/MCA	12-09-2017 to 14-09-2017	07
21	Working of WAD & Forest Co-ordination	26-09-2017 to 28-09-2017	10
22	Training on M.S.Excel	11-09-2017 to 15-09-2017	05
23	Training on MS Word	25-09-2017 to 29-07-2017	05

RTI Training(General & EDP Courses)

01-04-2017 to 30-09-2017

Sl. No.	Name of Course	Period	Slots
1.	GST (HQ course)	17.04.2017 to 21-04-2017	01
2.	Audit in IT Environment	25-04-2016 to 30-04-2016	02
3	Statistics & Sampling in Audit	01-05-2017 to 05-05-2017	02
4	Audit in IT Environment	15-05-2017 to 23-05-2017	03
5	IT concept ,MS office & Internet	15-05-2017 to 23-05-2017	03
6	Workshop Establishment and Administration	19-06-2017 to 24-06-2017	02
7	MS- office(level-1)	05-06-2017 to 14-06-2017	02
8	Audit in IT environment	19-06-2017 to 24-06-2017	01
9	I T C – Level 1	17-07-2017 to 25-07-2017	03
10	Audit of Public Works & Projects Including Irrigation Projects (for AAOs/AOs/SAOs)	07-08-2017 to 11-08-2017	02
11	Advance Course in MS Access	01-08-2017 to 09-08-2017	02
12	MS Word & Power Point	07-08-2017 to 11-08-2017	04
13	Audit in IT Environment	21-08-2017 to 26-08-2017	01
14	Advance course on MS Access	04-09-2017 to 13-09-2017	03

MANUALS:-

SI 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 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 01.04.85 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 August every year. Uploading of accounts statement is given wide publicity. The accounts statement for the year 2016-17 have been uploaded 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. During the year 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.

Director of Treasury and CTO/TO are constantly reminded of missing schedules.

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.
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 eligibility of various details provided in them.
8. Experiment was carried out with some Major Head wise regarding posting of GPF details from Establishment Vouchers. This has proved to be useful.

6.3 **Interaction with State Govt.**

We have developed a healthy interaction with some State Department. However, interaction with subscribers' department is also to be initiated. Some of the activities which have been followed up are:-

1. Regular meeting with Finance Secretary U.P. for reconciliation 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 Deptt. 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.

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 September 2017 is as under:-

Year	Cases outstanding as on 1 st April 2017	Cases received upto 30 September 2017	Cases Cleared up to 30 September 2017	Cases outstanding at the end of the 30 September 2017

2017-18	00	4596	4589	07
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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 30 September 2017 of the last six month is indicated below:-

Item Name & Year	O.B.as on 1 st April 2017	Addition during the period	Clearance during the period	Closing Balance at the end of the 30 September 2017
Missing Credits 2017-18,Upto 30 September 2017	177329	46754	76698	147385
Missing Debit 2017-18,Upto 30 September 2017	Nil	nil	nil	nil
Un posted Credits 2017-18,Upto 30 September 2017	11743	4917	2670	13990
Un posted Debit 2017-18,Upto 30 September 2017	nil	nil	nil	nil

6.5.1 Missing credit in the GPF Account maintained by this office 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 provide by pass books of subscribers. The details of pass book are 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 six month are given below:-

Year	Clearance of OD letters during the period
2017-18,Upto 30 September 2017	6419

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

The schedule/Voucher/Challans are received in A.G.(A&E)-I and passed to A.G.(A&E)-II. Fund-1 section passes it to different section for posting in subscriber's account. DBA Cell is here to provide them technical support. This is where 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 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 authority cell is created for printing computerized authorities.

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 manage by this section.

Special drive have been launch for review of minus balance cases as a result of which 1077 cases were outstanding at the end of 30 September 2017, in which reminder recovery letter has been sent to concerned DDO/subscribers.

The upload 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.

Activity report for the month of september, 2017

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) 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 08/2017 in the year 2017-18 as on 30-09-2017 = 1,72,177

Total receipt schedule compiled up to 08/2017 in the year 2017-18 = 4172

5.Position of outstanding in D.A.A. Suspense to 08/2017 in 2017-18 as on 30.09.2017

(i) Payment 0.04 Crore ' (ii) Receipt ' Nil

6. Position of outstanding O.B. Suspense up to 08/2017 in 2017-18 as on 30.09.2017 in payment heads 10.86 Crores

7. Outstanding amount of A.C. bills up to 08/2017 (ending 30.09.2017) 0.19 Crores

VLC Wing

1. VLC wing is headed by Sr. Dy. Accountant General (VLC) who is assisted by four 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 11nd floor of the building where officials of TAD & WAD wings capture their accounts on nodes divided in cabins.

**ADMINISTRATIVE REPORT Manthly(PENSION
COORDINATION)
September.-2017**

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 Sep-2017

is as given below:-

YEAR	BALANCE AS ON 31.08.2017	RECEIPT DURING THE MONTH August-2017	SETTLEMENT DURING THE MONTH Sep-2017	BALANCE CASES ON CLOSING OF Sep-2017
2017-18	03	22	22	03

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 Cases during the m/o Sep-2017as under:-

CATEGORY	BALANCE AS ON 31-08.2017	RECEIPT DURING August-2017	SETTLEMENT DURING THE MONTH of Sep-2017	BALANCE CASES ON CLOSING Sep-2017
Revision Cases	01	12	13	nil
Special Seal Authorities received from other AGs	00	154	154	nil

Complaint Cases received from CAG office	01	14	15	nil
Court Cases and Legal Notices	01	03	04	nil

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 2015-16 has been prepared and sent to U.P. Govt. on 10.02.2017**

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 **716 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 August - 2017 has been completed.

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

	Departments	Number of divisions rendering compiled accounts
(i)	Public Works	227
(ii)	Irrigation	363
(iii)	Rural Engineering Services	75
(iv)	Minor Irrigation	37
(v)	Ground Water	14
	Total	716

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 1.3.2013 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 01.9.2017 was as under:-

As on 01.09.2017

Designation		Sanct. Strength	Men in Position					Horizontal	
			SC	ST	OBC	UR	Total	P H	Ex SM
(i)	Sr. Divisional Accounts Officer (Gr. 'B' Gazetted)	109 (15%)	24	07	Nil	75	106	03(UR) 01 (ST)	NIL
(ii)	Divisional Accounts Officer Grade-1 (Gr. 'B' Gazetted)	182 (25%)	46	04	23	106	179	03(UR)	NIL
(iii)	Divisional Accounts Officer Grade-2	182 (25%)	15	12	70	81	178	02(UR) 03(OBC)	03
(iv)	Divisional Accountant Divisional Accountant (Probationers)	255 (35%)	16	Nil	18	38	72	02(UR) 02(OBC)	01(UR)
			17	10	27	51	105	01 03	Nil

Total	728	118	33	138	351	640	20	04
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CHAPTER -4

Accounting Functions of Forest Group

4.1 Forest Accounts Group. Consisting of 4 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 reconcillation 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 2015-16 has been prepared and sent to U.P. Govt. on 30-12-2016

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 thee There are 4 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.

Accounts up to the month of September,2017 has been completed.

4.1.3 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.

4.1.4 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.
