

INDIAN AUDIT AND ACCOUNTS

DEPARTMENT

ADMINISTRATIVE REPORT

2021-2022

Updates upto July, 2021

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

U.P., Prayagraj

Monthly Administrative Report (Admn. Wing)

Budget: 2021-2022

Heads	Budget (In thousands of Rupees)	Expenditure up to 07/ 2021 (In thousands of Rupees)
Salaries, Wages & OTA	437446.77	192694.88
Travel Expenses	1960.00	118.77
Rents, Rates & Taxes	-	-
Office Expenses	7101.00	1915.28

Retirements:

The details of employees who bade farewell to this office till 31st July 2021: -

Sl. No	Name & Designation Smt/Sri	P.No.	Date of Retirement/Death
1.	Ashok Kumar, M.T.S.	G/3324	30/04/2021
2.	Ram Chandra, M.T.S.	G/3686	06/04/2021 (Death)
3.	Pradeep Kr. Srivastava, A.A.O.	B/2360	18/04/2021 (Death)
4.	Pankaj Gupta, Sr. Acctt.	D/2686	21/04/2021 (Death)
5.	Manoj Kr. Saxena, Sr. Acctt.	D/2012	26/04/2021 (Death)
6.	Surendra Kumar, Sr. Acctt.	D/3257	31/05/2021
7.	Harish Chandra, Acctt.	E/3374	31/05/2021
8.	Ajit Kumar, Sup.	C/628	30/06/2021
9.	Munna Lal, Sr. Acctt.	D/3517	30/06/2021
10.	Raja Ram, Sr. Acctt.	D/2456	30/06/2021
11.	Ramesh Kr. Lalchandani, Asstt. Sup.	M/1964	30/06/2021
12.	C.P. Singh, Sr. A.O.	A/1426	31/07/2021
13.	Dilip Kumar, Sup.	C/1438	31/07/2021
14.	Shailendra Kr. Trivedi, Asstt. Sup.	M/1911	31/07/2021

In-house Training

(General & EDP Courses)

01.04.2021 to 31.07.2021

Sl.No	Name of Course	Period	Slots
1.	KFA/KRA	06/04/2021 - 07/04/2021	04
2.	Basic Training on MS Word and MS Excel	07/04/2021 - 08/04/2021	04
3.	Working of Pension Coordination	05/05/2021 - 06/05/2021	05
4.	RTI Act, 2005	18/05/2021 - 19/05/2021	10
5.	Special Course on GPF Module	20/05/2021 - 21/05/2021	05
6.	Working of Pension Coordination	24/05/2021 - 25/05/2021	10
7.	Basic Training on MS Word and MS Excel with UNICODE typing	26/05/2021 - 27/05/2021	03
8.	Office procedure	27/05/2021 - 28/05/2021	07
9.	APAR & writing performance appraisal	29/05/2021	12
10.	Training on E-Office	09/06/2021	04
11.	Training for promotion as Asstt. Sup.	10/06/2021	50
12.	Working of A/c Current and RBD Section	16/06/2021 - 18/06/2021	07
13.	Working of PC Section	23/06/2021 - 25/06/2021	07
14.	Training on VLC	24/06/2021 - 25/06/2021	05
15.	Training on VLC	29/06/2021 - 30/06/2021	05
16.	Record Management of A&E Offices	06/07/2021 - 07/07/2021	10
17.	GST	27/07/2021 - 28/07/2021	04
18.	Advance course on MS Office	08/07/2021 - 09/07/2021	04
19.	Training on PAO Compact 2000	22/07/2021 - 23/07/2021	04
20.	Training on PowerPoint	29/07/2021 - 30/07/2021	04

RTI Training

(General & EDP Courses)

01-04-2021 to 31-07-2021

Sl. No.	Name of Course	Period	Slots
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1.	Finance and Appropriation Accounts	19/04/2021 - 21/04/2021	02
2.	Principles of Networking, Internet & Network Security	03/05/2021 - 07/05/2021	01
3.	IGAS & IGFRS	10/05/2021 - 13/05/2021	05
4.	Seminar on R.T.I. Act, 2005	11/05/2021 - 12/05/2021	05
5.	Advance course on MS Excel	17/05/2021 - 22/05/2021	01
6.	Soft skill	24/05/2021 - 25/05/2021	09
7.	Advance course on MS Word and MS PowerPoint	07/06/2021 - 11/06/2021	02
8.	Advance course on MS Access	14/06/2021 - 22/06/2021	02
9.	All India Webinar on GASAB & NRA	16/06/2021	05
10.	Statistical Sampling	05/07/2021 - 09/07/2021	01
11.	Operation and working in IFMS Environment & Overview of Treasury System & Inspection of Treasuries.	12/07/2021 - 17/07/2021	03
12.	Advance course on MS Excel	12/07/2021 - 17/07/2021	01
13.	Advance course on MS Excel	26/07/2021 - 31/07/2021	01

MANUALS: -

SI No.	Name of Manuals	Printing Year
1	Procedure manual of VLC	2005
2	Works Manual	2008
3	Pension Manual	2006
4	GE Manual	2006
5	Forest Manual	1992

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.

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 April every year. Uploading of accounts statement is given wide publicity. The accounts statement for the year 2019-20 have been uploaded on 07.08.2020 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, Visitor Facilitation Cell is functioning for prompt redressal of grievances of visiting subscribers and Fund-1 monitors 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. GPF Authorities have been computerized to reduce the problem of visibility of various details provided in them.
7. 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 Final Payment 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 June 2021 is as under:-

Year	Cases outstanding as on 1 st April 2021	Cases received upto 30 June 2021	Cases Cleared up to 30 June 2021	Cases outstanding at the end of the June 2021
2021-22	77	1297	1220	154

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 June 2021 for Three months is indicated below:-

Item Name & Year	O.B.as on 1 st April 2021	Addition during the period	Clearance during the period	Closing Balance at the end of the June 2021
Missing Credits 2021-22, Upto 30 June 2021	117888	10685	10455	116461
Missing Debit 2021-22, Upto 30 June 2021	Nil	nil	nil	Nil
Un posted Credits 2021-22, Upto 30 June 2021	525	40	21	544
Un posted Debit 2021-22, Upto 30 June 2021	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 forThreemonths is given below:-

Year	Clearanceof OD letters during the period
2021-22,Upto 30June2021	3117

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-1 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.

There973 minus balance cases were outstanding at the end ofJune2021,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.

TAD Wing

1. VLC wing is headed by Dy. Accountant General (TAD & VLC) who is assisted by **two** 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:-
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 06/2021 in the year 2021-22 as on 31-07-2021 = 84,054
Total receipt schedule compiled up to 06/2021 in the year 2021-22= 2190
5. Position of outstanding in D.A.A. Suspense up to 06/2021 in 2021-22 as on 31-07-2021 (i) Payment=4.19 Crore (ii) Receipt=Nil
6. Position of outstanding O.B. Suspense up to 06/2021 in 2021-22 as on 31-07-2021 in payment heads=89.84 Crores
7. Outstanding amount of A.C. bills up to 06/2021 (ending 31-07-2021)=0.732 Crores

VLC Wing

1. VLC wing is headed by Dy. Accountant General (VLC) who is assisted by **two** Branch Officers.
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 was a plan of decentralization of nodes with their placements in respective, sections of WAD & TAD with modular furniture by 2018-19, but still awaited

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 **JULY -2021**

is as given below:-

YEAR	OPENING BALANCE	RECEIPT DURING THE MONTH <u>JUNE-2021</u>	SETTLEMENT DURING THE MONTH <u>JULY-2021</u>	CLOSING BALANCE
2021-22	01	12	12	01

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 JULY- 2021 as under:-

CATEGORY	OPENING BALANCE	RECEIPT DURING THE MONTH <u>JUNE</u> 2021	SETTLEMENT DURING THE MONTH <u>JULY-2021</u>	CLOSING BALANCE
Revision Cases	08	22	26	04
Special Seal Authorities received from other AGs	85	127	204	08
Complaint Cases received from CAG office	00	05	05	00

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 Department 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 concerned Secretaries & Divisional Officers.

4.1.1 Works Coordination Cell (WC Cell) is coordinating section of the Works Group. This 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 2019-20 has been prepared and sent to U.P. Govt. on 01-06-21**

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.

This section compiles M.I.S. report incorporating various deficiencies / shortcomings noticed in the divisional compiled accounts to be sent to respective Finance Controllers, HODs and Secretaries with a request to issue appropriate directions to their subordinates/DOs 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 HODs.

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 accounts of Minor Irrigation, Rural Engineering Department and Ground Water Divisions is placed at Lucknow. These sections are responsible for scrutiny of the compiled monthly Accounts and their posting on the VLC system received from **727 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., to monitor the clearance of outstanding balances and carry out correspondence related thereto, prepare reports/provide information related to the Broadsheets.

Account up to 07/2021 has been completed.

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

	Departments	Number of divisions rendering compiled accounts
(i)	Public Works	234
(ii)	Irrigation	367
(iii)	Rural Engineering Departt.	75
(iv)	Minor Irrigation	37
(v)	Ground Water	14
	Total	727

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 / records from concerned units. These 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 NDCs 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 01.03.2020 was updated and compiled by the section.

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

The grade-wise and category wise incumbents in the cadre of DA(s) as on 01.07.2021 was as under:-

As on 01.07.2021

Cadre		SS	PIP	Male	Female	UR	SC	ST	OBC	Ex Ser	OH	VH	HH
1	Sr. DAO (Gr. 'B' Gazetted)	109	99	98	1	60	29	10	NIL	NIL	04(UR) 01 (ST)	NIL	NIL
2	DAO Grade-1 (Gr. 'B' Gazetted)	182	180	175	5	86	39	11	44	NIL	02(OBC)	NIL	NIL
3	DAO Grade-2	182	152	146	6	90	9	1	52	04	03(UR) 02(OBC)	01 (OBC)	02 (UR)

4	DA	255	124	115	9	53	22	6	43	NIL	05(OBC) 02(UR	NIL	Nil
	DA (Probationers)		57	55	2	26	7	6	18	NIL	NIL	Nil	01 (UR)
Total		728	612	589	23	315	106	34	157	04	19	01	03