

INDIAN AUDIT AND ACCOUNTS

DEPARTMENT

ADMINISTRATIVE REPORT

2022-2023

Updates upto June, 2022

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

Organizational Structure

Shri R.K. Solanki is holding the charge as Accountant General in the office of the Accountant General (A. & E.) – II, U.P., Prayagraj.

The charges of the Group Officers are as under:

1. Administration:

Shri Rajendra Kumar Khare, Sr. Dy. Accountant General is holding the charge of the Administration Group.

2. Pension & G.E.:

Shri Rajendra Kumar Khare, Sr. Dy. Accountant General is holding the charge of the Pension & G.E. Group.

3. Funds:

Ms Sahil Sangwan, Dy. Accountant General is holding the charge of the Funds Group

4. Treasury Accounts & VLC:

Ms Sahil Sangwan, Dy. Accountant General is holding the charge of the Treasury Accounts Group.

5. Works:

Ms Sahil Sangwan, Dy. Accountant General is holding the charge of the Treasury Accounts Group.

6. B.O. Lucknow:

Shri Rajendra Kumar Khare, Sr. Dy. Accountant General is holding the charge of B.O. Lucknow.

Monthly Administrative Report (Admn. Wing)

Budget: 2022-2023

| Heads | Budget (In thousands of Rupees) | Expenditure up to 06/2022 (In thousands of Rupees) |
|-----------------------|--|---|
| Salaries, Wages & OTA | 472880.00 | 167133.88 |
| Travel Expenses | 992.00 | 687.42 |
| Rents, Rates & Taxes | - | - |
| Office Expenses | 5437.00 | 1665.33 |

Retirements:

The details of employees who bade farewell to this office till 30th June, 2022: -

| Sl. No | Name & Designation Smt/Sri | P.No. | Date of Retirement/Death |
|---------------|---|--------------|---------------------------------|
| 1. | Ashok Kumar, A.A.O. | B/1973 | 30/04/2022 |
| 2. | Sushil Kr. Srivastava, Sr. Acctt. | D/1857 | 30/04/2022 |
| 3. | Shrish Verma, Supervisor | C/1284 | 30/06/2022 |
| 4. | J.P. Tewari, Supervisor | C/1434 | 30/06/2022 |
| 5. | Zishan Hussain, Supervisor | C/1822 | 30/06/2022 |
| 6. | Neeraj Shukla, Asstt. Supervisor | M/1899 | 30/06/2022 |
| 7. | Jagannath Chatterjee, Asstt. Supervisor | M/3431 | 30/06/2022 |
| 8. | Ramesh Chandra Mishra, Sr. Acctt. | D/3361 | 30/06/2022 |

In-house Training

(General & EDP Courses)

01.04.2022 to 30.06.2022

| Sl.No. | Name of Course | Period | Slots |
|---------------|--|-------------------------|--------------|
| 1. | KFA/KRA | 05/04/2022 – 06/04/2022 | 04 |
| 2. | Training on MS Word with basic knowledge of UNICODE typing | 07/04/2022 – 08/04/2022 | 04 |

| | | | |
|----|--|-------------------------|----|
| 3. | APAR & writing performance appraisal | 26/04/2022 - 27/04/2022 | 12 |
| 4. | Basic Training on MS Word and MS Excel with Unicode Type | 09/05/2022 - 10/05/2022 | 03 |
| 5. | Special Course on GPF Module | 30/05/2022 – 31/05/2022 | 05 |
| 6. | Working of A/c Current and RBD Section | 08/06/2022 – 09/06/2022 | 07 |
| 7. | Working of PC Section | 28/06/2022 – 29/06/2022 | 07 |

RTI Training

(General & EDP Courses)

01.04.2022 to 30.06.2022

| Sl. No. | Name of Course | Period | Slots |
|---------|---|-------------------------|-------|
| 1. | Principles of Networking, Internet & Network Security | 04/04/2022 – 08/04/2022 | 02 |
| 2. | IGAS & IGFRS | 18/04/2022 – 21/04/2022 | 05 |
| 3. | Advance course on MS Word and MS PowerPoint | 09/05/2022 – 13/05/2022 | 02 |
| 4. | Finance and Appropriation Accounts | 11/05/2022 – 13/05/2022 | 02 |
| 5. | Advance course on MS Access | 13/06/2022 – 21/06/2022 | 02 |
| 6. | Suspense A/c, PD A/c, Maintenance of BROADSHEETS and Misc. issues | 27/06/2022 – 29/06/2022 | 15 |

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 |

IMPLEMENTATION OF OFFICIAL LANGUAGE POLICY

Meeting: - Nil.

Hindi workshop: - Hindi workshop was organized online on 15.6.2022.

Nomination: - Nil.

Inspection: - Nil.

Computer Cell:

The Computer Cell looks after all the computer hardware and software requirements of the office and matters related to purchase, physical verification and Annual Maintenance Contract.

No. of Hardware in this office:

| Sl. No. | Name of Hardware | Numbers |
|----------------|-------------------------|----------------|
| 1 | Servers | 19 |
| 2 | Computer | 479 |
| 3 | Printers | 112 |
| 4 | UPS | 263 |

Computer Cell is managing/ looking after the following important works:

1. Procurement of computer stationery, hardware and software.
2. Maintenance of office intranet. All manuals, Attendance , Gradation List, Leave Accounts, Circulars & office orders etc. have been placed on the office Intranet and are being updated regularly.
3. Composite website, SMS Service and I.T. Security related matters.
4. Change management of VLC & GPF.
5. Technical part of development of interface under IFMS
6. Annual maintenance of Computer hardware, and networking is being done by 3rd party vendor.
7. Annual maintenance of CCTV and Biometric is being done by 3rd party vendor
8. Updation of hardware/software on web based Inventory.
9. Procurement of SMS services for GPF subscribers of UP Government.

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 July every year. Uploading of accounts statement is given wide publicity. The accounts statement for the year 2022-23 have been uploaded on 02.07.2021 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 -2022 is as under:-

| Year | Cases outstanding as on 1 st April 2022 | Cases received upto 30 th June-2022 | Cases Cleared up to 30 th June-2022 | Cases outstanding at the end of the June -2022 |
|---------|--|--|--|--|
| 2022-23 | 57 | 1827 | 1765 | 119 |

6.1 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 -2022. is indicated below:-

| Item Name & Year | O.B. as on 1 st April 2022 | Addition during the period | Clearance during the period | Closing Balance at the end of the June 2022 |
|--|---------------------------------------|----------------------------|-----------------------------|---|
| Missing Credits 2022-23, Upto 30 June-2022 | 116900 | 7018 | 9725 | 114193 |
| Missing Debit 2022-23, Upto 30 June-2021 | Nil | Nil | Nil | Nil |
| Un posted Credits 2022-23, Upto 30 June-2022 | 372 | 0 | 01 | 371 |
| Un posted Debit 2022-23, Upto 30 June-2022 | Nil | Nil | Nil | Nil |

6.1.1 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.

6.1.2 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.

6.2 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 for the months of June-2022 is given below:-

| Year | Clearance of OD letters during the period |
|-----------------------------|---|
| 2022-23, Upto 30 June -2022 | 4538 |

6.3 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 sections for posting in subscriber's account. DBA Cell provides 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 look 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.

953 minus balance cases were outstanding at the end of June 2022, 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 **one** Branch Officers.
2. TAD Wing deals 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. Sections 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 04/2022 in the year 2022-23 as on 31-05-2022 = 58384
Total receipt schedule compiled up to 04/2022 in the year 2022-23 = 1562
5. Position of outstanding in D.A.A. Suspense to 04/2022 in 2022-23 as on 31.05.2022

| | | |
|------------------------|--------------|-----|
| (i) Payment 2.83 Crore | (ii) Receipt | Nil |
|------------------------|--------------|-----|
6. Position of outstanding O.B. Suspense up to 04/2022 in 2022-23 as on 31.05.2022 in payment heads 42.08 Crores
7. Outstanding amount of A.C. bills up to 04/2022 (ending 31.05.2022)
1.08 Crores

VLC Wing

1. VLC wing is headed by Dy. Accountant General (VLC) who is assisted by **one** 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 centralized 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 its still awaited.
5. VLC wing is headed by Dy. Accountant General (VLC) who is assisted by **one** Branch Officer.
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8. VLC set up is presently centralized 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 its 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 June – 2022 is as given below: -

| YEAR | BALANCE OPENING | RECEIPT DURING THE MONTH May.-2021 | SETTLEMENT DURING THE MONTH June.-22 | BALANCE CLOSING |
|-------------|----------------------------|---|---|----------------------------|
| 2022-23 | 07 | 09 | 07 | 09 |

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 June - **2022 as under:-**

| CATEGORY | OPENING BALANCE | RECEIPT DURING May.-2022 | SETTLEMENT DURING THE MONTH of June.-22 | CLOSING BALANCE |
|--|----------------------------|---|--|----------------------------|
| Revision Cases | 05 | 19 | 20 | 04 |
| Special Seal Authorities received from other AGs | 81 | 112 | 101 | 92 |
| Complaint Cases received from CAG office | 08 | 18 | 21 | 05 |

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 r/o 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 2020-21 has been prepared and sent to U.P. Govt. on 17-03-22.**

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: At present there are 8 works accounting sections i.e. WA-1 to WA-8, in the coordination. These sections are responsible for scrutiny of the compiled monthly Accounts and their posting on the VLC system received from **729 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 06/2022 has been completed.

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

| | Departments | Number of divisions rendering compiled accounts |
|--|--------------------|--|
|--|--------------------|--|

| | | |
|--------------|----------------------------|------------|
| (i) | Public Works | 235 |
| (ii) | Irrigation | 367 |
| (iii) | Rural Engineering Departt. | 75 |
| (iv) | Minor Irrigation | 37 |
| (v) | Ground Water | 14 |
| Total | | 728 |

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 01.03.2021 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 01.07.2022 was as under:-

As on 01.07.2022

| Cadre | | SS | PIP | Male | Female | UR | SC | ST | OBC | Ex Ser | OH | VH | HH |
|-------|-----------------------------|-----|-----|------|--------|----|----|----|-----|--------|-------------------|-----|-----|
| 1 | Sr. DAO (Gr. 'B' Gazetted) | 109 | 98 | 97 | 1 | 59 | 29 | 10 | NIL | NIL | 04(UR) 01 (ST) | NIL | NIL |

| | | | | | | | | | | | | | |
|--------------|--------------------------------------|------------|-----|-----|----|-----|-----|----|-----|-----|-------------------|-------------|-----------------------|
| 2 | DAO Grade-1 (Gr. 'B' Gazetted) | 182 | 180 | 175 | 5 | 87 | 39 | 12 | 42 | NIL | 02(OBC) | NIL | NIL |
| 3 | DAO Grade-2 | 182 | 164 | 157 | 7 | 90 | 21 | 1 | 52 | 04 | 03(UR 02(OBC) | 01 (OBC) | 02 (UR) |
| 4 | DA | 255 | 106 | 98 | 8 | 50 | 10 | 6 | 40 | NIL | 04(OBC) 02(UR) | NIL | Nil |
| | DA (Probationers) | | 59 | 58 | 1 | 26 | 8 | 3 | 22 | NIL | NIL | Nil | 01(UR) 01 (OBC) |
| Total | | 728 | 607 | 585 | 22 | 312 | 107 | 32 | 156 | 04 | 18 | 01 | 04 |