

## **CHAPTER -2(Manual -1)**

### **Particulars of Organisation, functions and duties.**

**2.1 Objective/purpose of the public authority.**

**2.2. Mission/Vision Statement of the public authority.**

**2.3 Brief history of the public authority and context of its formation.**

**2.4 Duties of the public authority.**

The main functions and duties of the Directorate of Accounts and Treasuries is exchequer control and custody of Government cash and preparation and submission of State accounts monthly and annually to His Excellency the Lt. Governor of Puducherry and the Central accounts annually to the Ministry of Finance. These aspects are given in more details in the following paras.

The Directorate of Accounts and Treasuries is headed by the Director of Accounts and Treasuries at Puducherry. The Director is assisted by 6 Deputy Directors, 1 Assistant Examiner (Local Fund), 1 Assistant Superintendent of Stamps, 3 Junior Accounts Officers, 1 Programmer and 1 Stores Superintendent in Puducherry, 1 Deputy Director each at Karaikal, Mahe and Yanam holding charges at branch offices in the outlying regions. One Junior Accounts Officer is also functioning at Karaikal Branch Office. 3 Treasuries and 3 Sub-Treasuries are also functioning under this Directorate. The Director also acts as Examiner of Local funds in respect of Local Fund Audit and Superintendent of Stamps in respect of Central Stamp Depot.

Consequent on De-facto transfer of the French Establishment to the Government of India, a Pay Accounts Office at Puducherry was set up with effect from 1st November, 1954 under the administrative control of Chief Commissioner, French Establishment of Puducherry. The nomenclature of the Pay Accounts Officer was changed as Director of Accounts and Treasuries in the Year 1982-83.

The Directorate of Accounts and Treasuries is a combined Treasury-cum-Pay and Accounts Office. To some extent, this Directorate perform functions of the Accountant-General also in as much as the accounts are compiled, fund account is maintained, pension payment is authorized and the Finance Accounts/Appropriation Accounts are prepared in accordance with Finance Department G.O.Ms.No.43/89/F1(B), dt.17-5-1989 and G.O.Ms.No.305/F5/88, dt.20-7-1989. The Director of Accounts and Treasuries has also been entrusted by the Government of Puducherry with the examination of accounts of local funds and Municipalities.

This Directorate's major functions are effecting payments to the Government Departments after pre-audit, issue of PPO's and pension payments. All payments to Municipalities and Commune Panchayats are also effected after pre audit.

**2.5 Main activities/functions of the public authority.**

**2.6 List of services being provided by the public authority with a brief write-up on them.**

There are 8 pay sections in the Directorate at Headquarters at Puducherry which deals with admission of all kinds of bills viz., Pay bills, arrear bills, T.A. bills, M.R. bills, LTC bills, contingent bills and grant-in-aid bills and scrutinise the same with reference to the rules and regulations and other orders of the Government and also taking into account the audit instructions thereon. Apart from the above pay sections, the following sections are functioning at the Headquarters

**(1) Cash Section:**

This section receives all bills presented by the departments and other Contractors, suppliers and send the same to the respective pay section/sections concerned. This section issues various kinds of cheques based on the passed bills and delivers the cheques to the respective departments / contractors / suppliers and the Drawing and Disbursing Officers of the Departments.

**(2) Account Section:**

This section compiles all accounts of this administration and arrange for reconciliation by the Departments. This section maintains the repository of vouchers during the currency of the period of preservation prescribed.

**(3) Deposits and Advances Section:**

This section deals with all long term advances and short term advances. The bills for drawal of HBA, MCA, PCA and other short term advances such as Bicycle advances are admitted and passed for payment in this section. It also deals with the issue of account slips for HBA, confirmation of interest on HBA, MCA, PCA and issue of clearance certificate in respect of all long term advances. Inward claim and accounts are also dealt with in this section. Refund of various deposit bills including Security Deposit and settlement of UTGEGIS and CGEGIS refund bills are dealt with. Broad sheets for long term advances are maintained.

**(4) Establishment Section:**

All service matters and personal claims of the Officers and staff of this Directorate are dealt with in the Establishment Section. Service Books of Officers and staff are also maintained by this Section.

#### **(5) Internal Audit Wing:**

The Internal Audit Wing conducts periodical inspection of all Government Departments/Offices and other public sector undertakings and Boards to which this Directorate is nominated as Auditor and submits report to the Government. Further, this wing is also undertaking special audit of the Departments as and when directed by the Government.

#### **(6) Temple Audit Wing:**

This Wing conducts periodical inspection of Religious Institutions under the control of Hindu Religious Institutions and submits report to the Government.

#### **(7) Local Fund Audit:**

This section deals with the pay bills and personal claims of Officers and staff of Municipalities, Commune Panchayats and other party bills such as contingent bills and work bills relating to works undertaken in Municipalities and Commune Panchayats. This Section also maintains the G.P.F. Account of all employees of local bodies.

#### **(8) General Provident Fund Section:**

This Section is incharge of maintenance of Fund Account of all Government Employees and passing of their claims as per rules.

#### **(9) Books and Appropriation:**

This section deals mainly with the overall control of expenditure of the Union Territory of Puducherry and Appropriation Accounts. Monthly expenditure figures are furnished to His Excellency the Lt. Governor of Puducherry through Finance Department, and annually to Government of India, Ministry of Finance, New Delhi.

This section also deals with the matter of Public Accounts Committee, Report of Comptroller of Auditor General of India, other audit matters, outward account, maintenance of U.T loan register, repayment of loan and interest to Government of India, etc. The main function of the section is preparation of Finance Accounts and Appropriation Accounts and reconciliation with Reserve Bank of India figures.

**(10) LIC and NIC Cell:**

This Cell deals with the enrolment of membership by the Staff of this Administration under the Group savings linked Insurance scheme of LIC and Personal Accident Insurance Scheme of NIC and submission of claims to the LIC/NIC for settlement to the beneficiaries.

**(11) NEW PENSION SCHEME CELL:**

This section is processing the applications for allotment of PRAN [Permanent Retirement Account Number] of the Government Servants appointed on or after 01-01-2004, by the NSDL. This section is monitoring the updating the subscribers details to the NSDL [National Security Depository Limited] website and transfer of funds to the Bank of India.

**(12) Store-keeper Establishment:**

All the service matters in respect of store-keeping Personnel are dealt with in this Directorate (i.e.) Appointment, promotion, transfers and postings.

**(13) EDP Centre:**

Providing solutions and assisting all section of this Directorate in the field of computerization of accounting and other activities enabling Information Technology, connecting branch offices with Intranet, imparting training to Officers and staff on computer related matters.

**(14) PensionSection:**

This section mainly scrutinizes the pension proposals received from the Departments. PPO's are being issued after getting the approval of the Director. Further, this section deals with revision of pension in respect of pensioners and also issue clearance certificate for qualifying service for the employees. Deputation to local bodies and other autonomous institutions are regulated for the recovery of leave salary and pension contributions.

**(15) Stores Superintendent Section:**

Making surprise inspection of stores in all Government Departments and submit reports to Government.

**(16) Treasuries:**

The main functions of the Treasuries and Sub- Treasuries are payment of pensions, compilation of Government receipt accounts, issue of stamp papers and stamps to approved vendors and public. Issue of photo-identity card to Govt. pensioners.

**(17) Stamp Depot**

The Central Stamp Depot places indents with the Government Security Printing Press, Nasik and Hyderabad and collects stamps directly from them and distributes the same to the Treasuries and Sub-Treasuries.

## **General**

All the sections are manned by a supervisory staff of Superintendent with the assistance of Auditors in the rank of Assistant, UDC and LDC. EDP centre is manned with Data Processing Assistants and Data Entry Operators.

### **Branch Offices in Karaikal, Mahe and Yanam.**

As regards, branch office at Karaikal 5 pay sections are functioning under the branch Officer, which deals with all the bills of Government Departments, Municipalities Commune Panchayats, etc. In respect of branch offices at Mahe and Yanam, one pay section at each office deals with all bills relating to Government, Municipalities and Commune Panchayats. They are performing all the duties of sections in the Directorate except pension section and Books and Appropriation Section.

**2.7 Organisational structure diagram at various levels, namely State, Directorate, Region, district, block, etc. (whichever is applicable) is enclosed as annexure-I.**

**2.8 Expectation of the public authority from the public for enhancing its effectiveness and efficiency.**

**2.9 Arrangements and methods made for seeking public participation/Contribution.**

The functions of this Directorate are staff/rules oriented and public participation has no roll to play. No specific arrangement is available at present. However, any valuable suggestions from public would be taken into account.

**2.10 Mechanism available for monitoring the service delivery and public grievances resolution.**

To ensure to avoid delay in clearance of bills weekly bill closing is closely monitored. Further similar periodical closing of various registers are ensured. Notice Board and Complaint Box are there at appropriate place for the use of General Public. For clearing of public grievances, timing has been allotted from 10 to 11 AM on all working days for Public, to meet the Director in person and represent.

**2.11 Address of the main office and other offices at difference levels. (Please categorise the addresses district-wise for facilitating the understanding by the users).**

1. Directorate of Accounts and Treasuries,  
DAT Main Road,  
Rainbow Nagar,  
Puducherry - 605 001.
2. Office of the Dy. Director of Accounts and Treasuries,  
No. 80, Duplex Street, Karaikal - 609 602.

3. Office of the Dy. Director of Accounts and Treasuries,  
Civil Station, Mahe - 673 310.
4. Office of the Dy. Director of Accounts and Treasuries,  
Vishnu Street, Yanam - 533 464.

**Treasuries:**

5. Puducherry Treasury,  
DAT Main Road, Rainbow Nagar,  
Puducherry-605 001.
6. Sub-Treasury,  
No.1, South Car Street,  
Villianur.- 605 110.
7. Sub-Treasury,  
No.6, Church  
Street, Bahour-  
607 402.
8. Karaikal Treasury,  
No.80, Duplex Street,  
Karaikal 609 602.
9. Sub-Treasury,  
Civil Station,  
Mahe 673 310.
- 10 Sub-Treasury,  
Vishnu Street,  
Yanam-533 464.

**2.12 Morning Service Hours of the Office : 8.45 a.m. to 1.00 p.m.**  
**Evening Service hours of the Office : 2.00 p.m. to 5.45 p.m.**