



लोकहितार्थं सत्त्वनिता  
Dedicated to Truth in Public Interest

PravindraYadav  
Accountant General

महालेखाकार का कार्यालय (लेखा एवं हक), त्रिपुरा, अगरतला  
OFFICE OF THE ACCOUNTANT GENERAL (A&E), TRIPURA  
AGARTALA - 799006

दूरभाष/Ph: 0381-2350139, फ़ैक्स/Fax: 0381-2350103, ईमेल/Email: agaetripura@cag.gov.in



सत्यमेव जयते

No. TMC/2-1/KRA-Q2/2019-20/5208

Dated: the 25 October 2019

Dear Sir,

I hereby submit KRA report and associated appreciation notes, for the 2<sup>nd</sup> quarter of FY 2019-20 for kind perusal and consideration, please.

Sir, we have almost 'revolutionized' the working of Funds Wing through use of IT and business processing re-engineering. Accordingly, average processing time in the section has come down from 30 to zero day (Figure 1). The chronic problem of delayed dispatch of the GPF authority has vanished as digitally signed authority is uploaded onto State Government's HRMS platform for use by the Treasury, DDO and the pensioner on the date of approval itself. Additionally, we inform subscriber about his case and share link for downloading his/her authority from CAG's GPF portal ([www.egpf.cag.gov.in](http://www.egpf.cag.gov.in)) through SMS (Figure 2). There is also no possibility of over payment due to unposted or missing debit as we have updated /linked our GPF master with Beneficiary Code (a unique identity used by treasury to make payments through RBI's payment portal, e-Kuber).

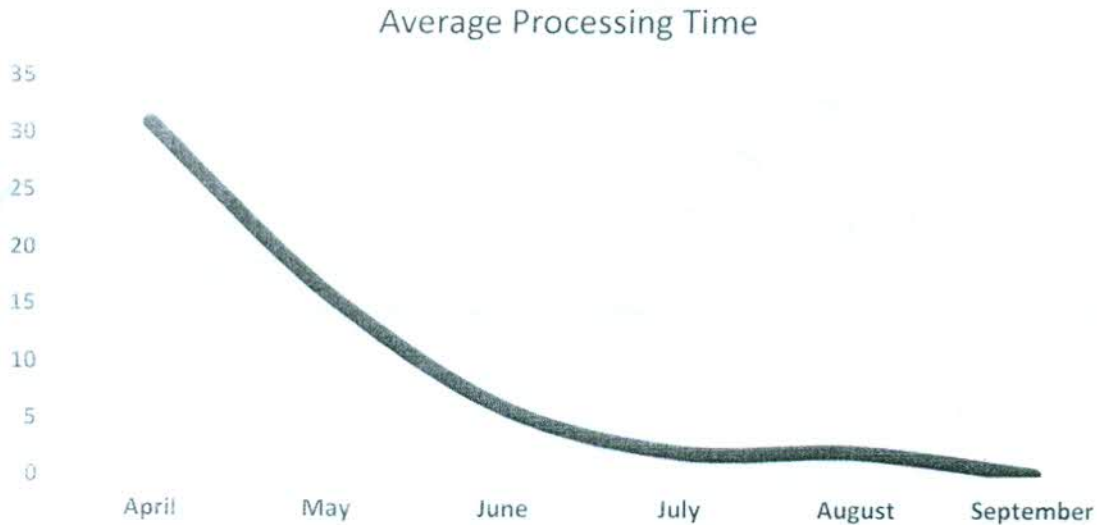


Figure 1

BZ-AGAEPF :

JAHAR LAL SARKAR T/EDN/43524: Ur case finalized for Rs.116277. Contract ur DDO for payment.  
To download authority visit <http://egpf.cag.gov.in/using> PIN : 6238

Figure 2

We have begun electronic posting of GPF credits of those employees whose pay bills are generated through HRMS package. To do so we have mapped GPF account number with HRMS Employee code for around 80,000 employees. All the above initiatives have enabled to take over the work of maintenance of around 20,000 Group D employees and 6000 employees of the Tripura Autonomous District Council (a Sixth Schedule body).

We are the **first** IA&AD office to deliver electronic services to the clients through DigiLocker ([https://digilocker.gov.in/#main\\_section](https://digilocker.gov.in/#main_section)). Accordingly, annual GPF statements of the All India Service officers have been uploaded (Figure 3 and 4). We have not stopped here and have begun to upload Pension Payment Orders (PPOs) also in a phased manner.

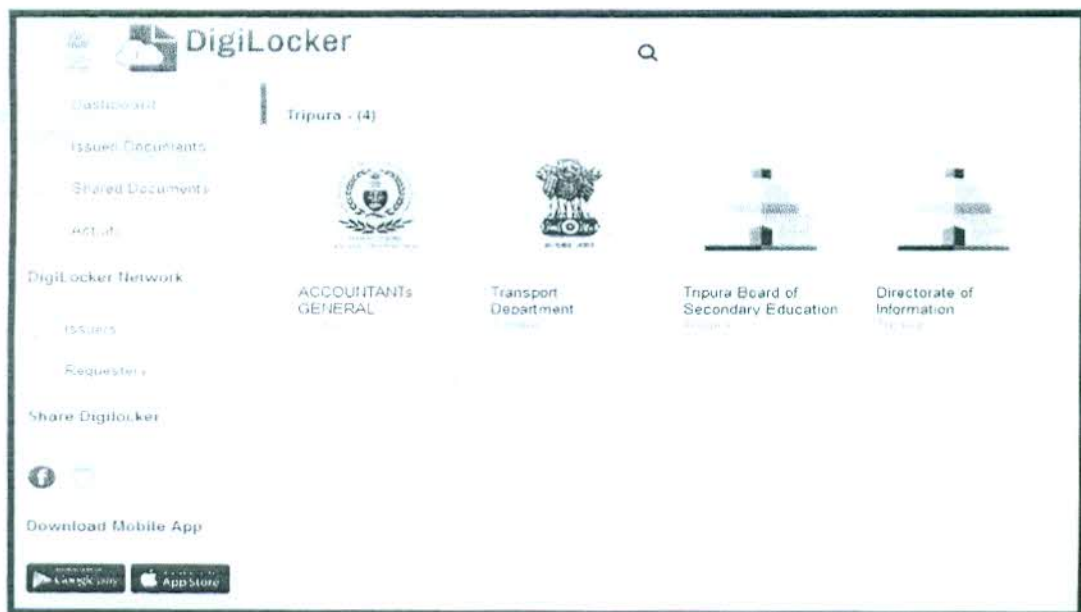


Figure 3

We have achieved so much despite constraints of human resources, IT infrastructure and software incompatibility. We have shortages of 58%, 95%, 54%, and 28% in AAO, higher EDP (Sr DP, DEO-D), lower EDP and dealing hand (Sr Accountant/Accountant & clerks) cadres respectively. Our IT resources (VLC, GPF and SAI Pension) require periodical change managements due to changes in technology, business rules and obsolescence of hardware.

The databases and OS platform of applications like VLCS, SAI-Pension, PAO-Compact are no longer compatible with the latest version of Windows. The database of VLCS is Oracle 11g and SAI-Pension is Oracle 10g which are required to be upgraded to Oracle 12C. Even the hardware (mostly Servers) are 7-8 years old and need immediate replacement.

Warm regards and season's greetings

Yours sincerely,



To  
Shri Parag Prakash,  
Dy. Comptroller and Auditor General (GA)  
O/o The Comptroller and Auditor General of India,  
New Delhi-110124

Appreciation Note regarding HQ Observations on previous KRA report and constraints

**Introductory Remarks**

Before giving our comments to Hqrs observations, we would like to give an overall trend of the office performance. Accordingly, Table below gives a bird's eye view of the performance for last six quarters.

**Table 1: Performance Trend**

Performance Indicator	FY 2018-19				FY 2019-20	
	Q1	Q2	Q3	Q4	Q1	Q2
Delay in rendition of MCA (in days)	11-30	14-22	14-19	0	0	0
Delay in closing March (Sy) Accounts (in days)	26	NA	NA	NA	0	0
AC bill adjustment (Rs in Crore)	18	10	01	01	20	05
Clearance of UCs (Rs in Crore)	4	447	17	793	269	546
Clearance of suspense –PAO (Dr) (%)	29	--	6	54	47	84
Clearance of suspense-Civil (Dr) (%)	58	84	79	84	100	96
Clearance of suspense-Civil (Cr) (%)	26	29	49	64	42	45
Clearance of suspense-TDS (Cr) (%)	44	73	59	74	89	50
Fresh pension cases disposed within a month (%)	28	31	86	92	90	92
Revision cases disposed within 3 months (%)	100	100	100	99	97	98
GPF final payment cases settled within a month(%)	77	85	91	95	97	99

**Table 2: Replies to HQ observations on KRA report April-June 2019**

Sl. No.	Hqrs. Comments/queries and constraints during reporting period	Action taken/Remarks
1	Slight delay in rendition of March Account has been noted. This may please be taken care in future.	There was no delay. We have taken multiple initiatives and even recommended action against defaulting account rendering units to ensure timely receipt of the monthly account. More significantly, we are preparing MCA within 48 hours of receipt of accounts from all ARUs.

		<p>MCA have been generated in due date from the last 02 (two) quarters. With best efforts, March (P)'19 and March (Sy)'19 were closed on 10<sup>th</sup> May 2019 and 28<sup>th</sup> June 2019 respectively i.e within target date set by HQs office. And the matter was already informed through June'19 KRA report as well as Monthly Key Indicator Report.</p>
2	<p>The submission of DC bill against pending AC Bills is very low from last few quarters. The clearance of AC Bill has improved to 18.38 percent in comparison to 1.56 percent of last quarter. It is also noted that 2002 items are pending for the period upto 2014-15. This area requires more concrete efforts for achieving better results in the future KRA report.</p>	<p>AG has personally met Principal Secretary /Secretary of all major departments to speed up the submission of DCC bills and UCs. We have even recommended filing of FIRs for temporary mis-appropriation for undue delay in submission of DCC bills and UCs. The AG (Audit) and AG (A&amp;E) jointly briefed the PAC recently on wanting UCs and DCC bills during special briefing on State Finances Audit Report held on 25<sup>th</sup> September 2019. We have raised this issue with utmost urgency and seriousness in both Entry and Exit Conferences recently. Now since the issue has been taken up at all levels (DDO, HoD, Secretary, Finance Secretary, Chief Secretary, Hon'ble PAC) and through all means (Notes to Account, Emphasis of Matter in Audit Certificate, CAG's State Finances Audit Report) no further action is needed at our level. May be HQ office may like to raise it through CAG's DO letter to Chief Minister.</p> <p>Incidentally, under Rule 70 of the General Financial Rules, 2007 the primary and substantive responsibility for financial discipline, control and monitoring of expenditure and documentation lies with the Chief Accounting Authority (i.e Secretary of the Department).</p>
3	<p>There is a decline in the Clearance of pending UCs to 20.5 % from 37.12% in the last quarter. It is requested that regular meetings and correspondence with the Treasuries may be conducted for improvement.</p>	<p>As above</p>
4	<p>The following Suspense Heads has recorded low clearance and needs attention.</p> <p>a) 8658 –PAO Suspense</p>	<p>As informed earlier, the concerned PAO ( PAO, MoRTH, Guwahati Regional Office) has rejected the claim of Rs. 17.19 crore and has advised the State Government for taking it up at the level of Secretary, MoRTH. Accordingly, the State Government has taken up the issue with the Ministry. However, nothing concrete has emerged so far. This issue has been repeatedly raised at Entry and Exit conferences as well.</p>

		As of now, this suspense is unlikely to be cleared in near future. So, the state government has to either bear this liability or seek political intervention at Union Government level to get re-imburement. This office has no role in the matter.
	b) 8658- 102 Suspense Account Civil (Credit)	Rs. 0.26 lakhs have been cleared.
	c) 8782 – 102- PWD Remittance Credit and 8782-103- Forest	<p>Under treasury's CTOS all payments are made by the treasury. Secondly, even payments against deposit works, and contractor's security are made by treasury after verifying original challan through which initial amount was deposited into the treasury. Further, all receipts and payments are reconciled at DDO level on monthly basis with the treasury. So, we may even re-visit the operation of MH 8782 in the current context.</p> <p>Now the differences are mainly due to old cases or accounting by Divisions and treasuries in different months. Audit of this office has not found any case of fraud or embezzlement due to this reason in recent times.</p> <p>With dispensation of cheque system and introduction of online/manual reconciliation between the Division and the treasury, the Divisional Officers have been reluctant in submission of Form-51 i.e. Reconciliation with Treasury figure by Public works Divisions. Accordingly, we have strongly requested Principal Secretary to ensure submission of Form 51 for last five years.</p>
	d) 8793 – Inter State Suspense	All outstanding balances have been cleared.
5	It is seen 23.68 % Challans are received online. Efforts may be done to get the 100% vouchers and challans online.	<p>There are two issues: receipt of physical or electronic challan is not required for preparation of MCA or otherwise; secondly, receipt is mostly through physical challans for which treasuries will not undertake additional efforts of digitization every month. However, we have access to GST data through GSTN and state's electronic receipt through e-GRAS portal under the aegis of e-treasury.</p> <p>We receive transaction level data in electronic form for all vouchers and challans for all treasuries. Only Tripura Bhavan New Delhi submits physical account. Thus, we</p>

		<p>have 100% electronic data for vouchers and challans as far as treasuries are concerned.</p> <p>Further, RBI is one of the most critical account rendering unit and Government's banker. However, we are receiving RBI transactions manually (in pdf format). Accordingly, we recommend HQ to develop some common IT application for all AsG(A&amp;E) to capture details of various RBI reports and returns (Clearance Memos, Daily Cash Balance Reports, PAD Mumbai transactions, Monthly Statement of Confirmation of Balances, ). Also, RBI is reluctant to implement e-Kuber or GST like platform for receipts so that any remitter can directly deposit government dues in government's accounts without involving banks. Similarly, pension payments are huge but outside e payment mechanism.</p>
6	The clearance of missing credit has declined in this quarter. Necessary action may please be taken in this direction.	During the KRA Report for June 2019, the clearances of missing credit have declined due to closing of GPF accounts and massive exercise of mapping GPF master with HRMS and e-Kuber system and updation of GPF Master.
7	Report on incomplete provident fund account at the close of quarter ending June 2019 shows that 7558 GPF accounts are incomplete out of the 88427 GPF accounts. Steps may be taken to complete these incomplete accounts.	<p>The concept of incomplete PF accounts needs to be re-visited when we have posting efficiency of more than 99.5%. Some subscribers would have missing credits (also treated as incomplete accounts) when:</p> <ol style="list-style-type: none"> <li>Their salary is not being drawn for different reasons (suspension, extra ordinary leave, etc);</li> <li>Their leave salary is being drawn with a time lag.</li> <li>Subscribers are on deputation and their subscriptions come through physical cheque /draft /challan with a time lag of 2-4 months. As more than 6000 employees of the Government of Tripura are on deputation with TTAADC, Govt of India and other bodies, there would always be so many incomplete accounts and corresponding missing credits.</li> </ol>

