

**DELHI URBAN SHELTER IMPROVEMENT BOARD
PUNERWAS BHAWAN, I.P.ESTATE, NEW DELHI:-110002**

No:-K-15014/2/2015-B&FO/

Date:-

To

The Financial Advisor / DCA-I ,II & III,
AO (HQ) / AO (Plan) / AO (PF/Pension) / AO (Medical),
AO (Internal Audit) / AO (HAU/D&C/CDF/B&C),
AO (Inventory),
ACA-I, II, III, & IV
FO-I & II
All AAO /Accountants/Cashiers/Steno's

Sub:- Functions and Duties of Accounts Personnel & other officials working in Finance Wing of DUSIB

Sir,

I am forwarding herewith functions and duties of Accounts Personnel of DUSIB, General Guidelines for Internal Audit Team.

This issue with the approval of Member (Finance).

Budget and Finance Officer

Copy to:-

1. CEO for information pl.
2. Member (Administration) for information pl.
3. Member (Finance) for information pl.
4. Member (Engineering) for information pl.
5. Chief Engineer I & II
6. All Directors

DELHI URBAN SHELTER IMPROVEMENT BOARD

Functions and Duties of Accounts Personnel

1. Aims and Objectives :-

The objective of Accounts Department is to maintain records of financial transactions of DUSIB in an accurate, transparent and time-bound manner. Accounts Department is also responsible for preparing accounts (Double Entry System) of the DUSIB on monthly basis and yearly basis which are required to be audited by C&AG after its adoption in the DUSIB Board meeting and thereafter placed in Legislature Assembly of NCT of Delhi. The preparation of monthly accounts and yearly accounts of DUSIB is to enable the stakeholders to know the financial position of the Board for a particular period.

2. Mission/Vision:-

(i) To keep the accounts of DUSIB in an accurate, transparent and time-bound manner as per rules and regulations followed in the DUSIB and (ii) to adopt newer techniques of accounting to keep pace with the modern accounting system.

3. Brief history and background for its establishment:-

3.1 DUSIB came into existence on 1st July; 2010. It was department named as Slum & JJ Department before creation of DUSIB. The Slum & JJ department remained under the control of DDA and MCD from time to time and accordingly was governed by rules and procedures of DDA and MCD. After enactment of DUSIB Act, 2010, DUSIB become a Board under Government of NCT of Delhi.

3.2 Prior to 2001-02 the accounts of erstwhile S&JJ were being maintained on a single entry basis (On cash basis) prevailing in Central Government Departments/State Governments. After the directions of the Supreme Court of India during the year 2001, erstwhile Slum and JJ Department started the process by engaging ICAI for converting its accounts from Single Entry System to Double Entry System (Accrual Based Account System) so as to reflect the true financial position of the organization. The balance sheet on the basis of accrual based system for the year 2002-03, 2003-04 was prepared by ICAI as per their agreement with S&JJ department and accounts for the year 2004-05 were prepared by the department with the assistance of ICAI.

4. Organization Chart:

The Accounts Department is headed by Member (Finance), who is assisted by Financial Advisor, Budget and Finance Officer, Dy. Chief Accountants (I & II, III) and Accounts officers, Finance Officers, ACA's and AAO's/Accountants as per Organization Chart.

5. Basic Duties to be performed by accounts functionaries:

The main duties performed by the officers of Accounts Departments and various units of Accounts Branches are as follows:-

- To record financial transactions in the books of accounts and to ensure their proper maintenance.
- Preparation and submission of monthly Accounts.

- Preparation and submission of monthly progress reports of works-in-progress/targets.
- To reconcile inter-divisional/ departmental monthly/quarterly Accounts and adjustment of differences.
- To reconcile the annual Accounts/March Final Accounts with all Branches/units.
- To prepare and submit the annual accounts of the Division/Section.
- To control the budgets and maintain the records for budgetary control.
- To prepare the annual budget estimates/revised estimates of the division/section.
- To maintain Accountants/Asstt. Accounts Officers Objection Book.
- Internal Audit of the accounts of sub-divisions/sections/ branch /units.
- To tender financial advice to the Divisional Officer.
- To maintain the Imprest Account of the Division and ensure its periodical recoupment.
- To maintain the Misc. Advance Register and ensure adjustment of outstanding advances.
- To assist Audit Party during the annual audit by Audit Party and present all books of accounts and other records as and when required by the Audit Party.
- To maintain the Voucher Registers and all the monthly vouchers properly.
- To maintain and keep updated all the subsidiary books/registers of accounts viz – property register, Contractor Ledger and other related records/registers Duplicate Keys register, FDRs Bank Guarantees, Register of Valuables, TE Registers, and Classified Register etc
- To pass all the bills of expenditure after proper scrutiny and exercising all the checks.
- To check all the transactions of the division vis-à-vis regularity and propriety.
- To reply the audit paras/CTE observations and ensure settlement of the same.
- **The Accounts functionaries will discharge their duties as per the guidelines and procedures laid down under GFR, Receipts & Payment rules , CPWD-Codes, etc.etc.**
- Any other work specially assigned by the Divisional Officer or the higher authorities.

6. Allocation of Work among officers/ Staff and also among various branches:

(A) Financial Advisor:-

- To tender advice in all financial matters to Member (Finance) and CEO.
- To exercise financial Powers in according to the Delegation of Financial Power.
- To ensures consolidation of the accounts of DUSIB and for rendering of the accounts to the concerned authorities.
- To get these accounts duly audited / certified from the concerned Audit authority.
- To put in place a sound system of Internal Audit to ensure accuracy in accounting and efficiency of operation as part of the management.
- To introduce an efficient system of management accounting and finalize the accounting policies best suited to the functional requirements of DUSIB.
- To assist Member (Finance) / CEO in all matter of discharge of their duties.
- Any other item with the approval of competent authority.

(B) Budget and Finance Officer:-

- To look after all the functions of Finance Department of DUSIB.
- Liaison work relating to release of funds from GNCTD under plan/non-plan, investment of surplus funds.
- To exercise all financial powers as per Delegation of Financial Power of DUSIB.
- To assist FA, Member (Finance)/Member (Engineering)/Member (Admn)/ CEO in all matter of discharge of their duties.
- To release all fund (Plan/Non-Plan) as per demand received from Divisions.
- Any other item with the approval of competent authority.

(C) Dy. Chief Accountant – I

- To Supervise (HQ) work, D&C Property, Housing Accounts Unit (HAU), B&C, JJR and Recovery.
- To examine financial matters involving non-plan expenditure before obtaining the approval of the competent authority as per Delegation of Financial Powers.
- Signing of Cheques as co-signatory.
- Co-ordinate work in respect of Draft Audit paras / Internal Audit paras.
- To be the link officer of DCA-II in his/her absence.
- Accounts officer of the concerned branches will assist DCA-I.
- Ensure that expenditure is booked under proper head of accounts with correct coding under Double Entry System by the above sections.
- Exercise financial powers as per Delegation of Financial Powers of DUSIB.
- All cases relating to pay and allowances, Leave, TA, etc of officers and employees of the DUSIB.
- Any other work assigned by the Competent Authority.

(D) Dy. Chief Accountant – II

- To Supervise Plan work, GPF, Pension, Medical, DES and Housing Projects.
- To examine and accord financial concurrence in all service matter relating financial implications.
- AO (Plan), AO(PF/Pension) will assist DCA-II
- Signing of Cheques as co-signatory.
- Co-ordinate work in respect of Draft Audit paras / Internal Audit paras relating to Plan work, PF/Pension, & Medical.
- Exercise financial powers as per Delegation of Financial Powers of DUSIB.
- To be will be the link officer of DCA-III in his/her absence.
- Any other work assigned by the Competent Authority.

(E) Dy. Chief Accountant – III

- To Supervise DES, Coordination with CA.
- AO(DES) will assist DCA-III,
- Signing of Cheques in the absence of DCA-I & DCA-II,
- Ensure that expenditure is booked under proper head of accounts with correct coding under Double Entry System by the above sections.
- To ensure DUSIB accounts are prepared under accrual based accounting system.
- To examine financial matters relating to Engineering wing before obtaining the approval of the competent authority M(E) as per Delegation of Financial Powers.
- To be will be the link officer of DCA-I in his/her absence.
- Any other work assigned by the Competent Authority.

7. Each branch/unit functioning under Accounts Department required to perform the following:-

a) Accounts (HQ) Branch:-

Branch is responsible for following work

1. Preparation of bills on accounts of pay & allowances and advances in respect of all gazetted and non-gazetted staff posted at the strength of the Headquarters.
2. Drawal and disbursement of pay, allowances, arrears, interim relief, ADA, ad hoc bonus, advances, etc., in respect of all gazetted and non-gazetted staff posted at Headquarters through RTGS.

3. Disbursement bills of GPF advances/withdrawal, T.A. advance, LTC advance/ final payment, CEA, leave salary advance, festival advance, cycle/scooter advance of staff posted at Headquarters and contingent expenditure.
4. Verification of the services of gazetted/non-gazetted staff from pay bills / PBR at Headquarters.
5. Maintenance of various registers, such as pay bill register, bill register, budget expenditure control register, Grant-in-aid register, loan register, CEA register, expenditure register, etc, as mandatory under the rules.
6. Preparation of various reports and returns.
7. Dealing of cases regarding audit objections, Parliament/ Assembly Questions.
8. Preparation of Income Tax statements and calculation of taxes due, filing of returns on behalf of DUSIB.
9. Preparation of LPCs in respect of outgoing officers/staff.
10. Forwarding of detail of recoveries of license fee made from the pay bills of officers/staff to HAU.
11. Preparation of short-term bills.
12. Maintenance of valuable/ cheque registers and forwarding of cheques.
13. Release of funds under PLA Account to different DDO's of the Engineering wing for making payment towards Pay and Allowances to the staff and Non-Plan/Deposit works.
14. Investment of available surplus funds of DUSIB with various banks in accordance with the policy/guidelines approved by the DUSIB.
15. Maintenance of cash books of Non Plan, Deposits and preparation of Monthly Accounts.
16. Receipt of Grant-in-Aid and Non-Plan funds for various schemes and MLA/MPLAD Funds from Government of National Capital of Territory of Delhi and Central Government.
17. Reconciliations with bank in respect of all the bank accounts maintained by them regularly on monthly basis.
18. Scrutiny preliminary estimates and tender cases pertaining to the non-plan schemes and deposit work schemes for accord of financial concurrence.
19. Preparation of bank reconciliation statement on monthly basis.
20. Any other function assigned from time to time.

b) Double Entry System (Accrual Based Accounting System) Branch:-

Branch is responsible for following work

- Introduction of Double Entry System of Accounting known as Accrual Based Accounting System.
- Issue instructions and guidance in respect of accrual based accounting system.
- Compilation & consolidation of Monthly/Annual Accounts of the DUSIB in DES.
- Classification of income and expenditures of the DUSIB in DES.
- Preparation of General Ledger of the DUSIB in DES.
- Preparation of Trial Balance of the DUSIB in DES.
- Preparation of Income and Expenditure Accounts and Balance Sheet of the DUSIB on the format prescribed by C&AG,
- To provide actual expenditure to Budget Branch for preparation of budget.
- Preparation of financial statements.
- Any other item with the approval of the Competent Authority.

c) Medical Branch:-

- Scrutiny of the indoor / special medical claims of the officers/ officials of DUSIB and pensioners of erstwhile S&JJ and DUSIB.
- Scrutiny of the OPD medical claims of the employees and pensioner of the DUSIB.
- Any other item with the approval of the Competent Authority.

d) Provident Fund Branch:-

- Maintenance of General Provident Fund Accounts of gazetted and non-gazetted staff including Multi Tasking staff.
- Maintenance of GPF nominations of the staff.
- Allotment of GPF Account Nos. to gazetted/non-gazetted staff of DUSIB.
- Sanction of advances and final withdrawal to the subscribers of GPF.
- Final settlement of GPF Accounts of retiring/deceased employees.
- Preparation of bills regarding GPF advances/withdrawal,
- Sanction of amount admissible under Benevolent Fund, Deposit Linked Insurance Scheme to the families of the deceased employees, who had been subscribing towards GPF, wherever applicable.
- Investment of GP Fund accumulations as per policy/ guidelines given by the DUSIB from time to time.
- Issuance of Annual Statement of GPF Accounts to the subscribers.
- Preparation of bills regarding GPF advances/withdrawal.
- Dealing with references regarding missing credits.
- Reconciliation of fund accounts with Bank on monthly basis.
- Setting up of benevolent fund and maintenance of accounts of the Benevolent Fund of the DUSIB.
- Matters relating to membership of Benevolent Fund.
- Sanction of loan/grant to the members of Fund.
- Investment of available surplus funds with various banks in accordance with the policy/guidelines approved by the DUSIB.
- Any other item with the approval of the Competent Authority.

e) Pension Branch:-

- Preparation of annual budgetary expenditure for payment of pensionary benefits to the employees /pensioners and employees and department share under New Pension Scheme of DUSIB. It will also look after that all the contributions under NPS are transferred to NSDL. Processing the cases for obtaining PRAN Number from NSDL for newly appointed employees.
- Settlement of Superannuation pension/family pension.
- Revision of superannuation pension/family pension.
- Passing of Superannuation pension/family pension bills.
- Passing of gratuity bills.
- Passing of commuted value of pension bills.
- Issuance of pension book (PPO) to the pensioners/family pensioners.
- Maintenance of records of disbursement of superannuation pension/family pension.
- Disbursement of pension/ family pension to the pensioner of S&JJ/DUSIB.
- Consolidation of Superannuation/vol. retirement / family pension's payments.
- Reconciliation with bank on monthly basis.
- Any other item with the approval of the Competent Authority.

f) Housing Accounts Unit Branch:-

- Maintenance of Demand and Collection Register in respect of Housing Flats, Plots and Shops, Tharas etc allotted by the L&L section, allotment branch, SCP branch Housing cell, RP cell and Institutional Allotment Branch of the DUSIB.

- Examining / Checking and then vetting the files and proposals which are referred to by the respective cell / branch.
- Checking and calculating outstanding dues in respect of assets on the basis of existing rules regulations and guidelines and also on the basis of available records, verification of amounts deposited by the allottees / licencees etc.
- Checking and examining the case files for fixation of licence fee in respect of commercial plots, costing of the flats and shops, fixation of reserve price for disposal of plots both commercial and residential and shops through auction on the basis of existing rules regulations, guidelines and policy of the department on each matter related to it.
- Any other item with the approval of the Competent Authority.

g) Demand and Collection Branch:-

- Maintaining D&C property register in respect of the walled city and katra properties of DUSIB.
- Posting of Challan's received from bank through AO (HQ) /
- Examination of the files and proposals which are referred to D&C branch.
- Calculating outstanding dues of License fees and damage charges on the basis of rates which are approved by the competent authority and applicable as on date.
- Vetting of the proposals which are received in D&C branch on the basis of available record and existing rates.
- Reconciliation/verification of the license fees / damage charges deposited by the licensees/applicants.
- Any other item with the approval of the Competent Authority.

h) Cattle Dairy Farms Branch:-

- As per the orders of the Member (A), files in respect of CDF located at Ghazipur, Madanpur Khadar and Masoodpur are referred to for Checking and Vetting of the outstanding dues.
- Any other item with the approval of the Competent Authority.

i) Budget and Compilation Branch:-

- Preparation of Budget Estimates, Revised Estimates for current year for non-plan and plan expenditure and receipts and projection of non-plan expenditure for next year.
- Preparation of reports of Quarterly Projection of Expenditure and Receipt.
- Preparation of Budget Estimates of Night Shelters.
- Preparation of sanctioned strength of the staff of the Department.
- Processing of budget proposals in respect of Grant-in-Aid from Govt of NCT of Delhi and Govt of India.
- Compilation and consolidation of Budget Estimates, Revised Estimates and Final Estimates in respect of all Heads of Accounts and also look after all subsequent work relating to its final approval from the Competent Authority.
- Compilation of Monthly Accounts, Annual Accounts, Appropriation Accounts etc.
- Preparation of all reports and returns relating to maintenance of these accounts.
- Budget proposals relating to loans and advances to Govt. servants and Publicity (DAVP).
- Coordination with all the branches of DUSIB for preparing the Demands for Grant of the DUSIB for printing and laying before Board.
- Distribution of Budget allotment among different units/divisions.
- Reporting monthly progress of expenditure/receipts and quarterly review of progress of Plan and Non-Plan expenditure.
- Examination of monthly accounts about its correctness. Checking of all facts and figures and also to see that concerned unit has done reconciliation with concerned

divisions and unit before presenting it to the higher authority by recording a certificate on each account.

- Queries about availability of funds.
- Proposals for opening of New Heads/Sub-Heads.
- To ensure that reconciliation has been done by all the units and figures provided by them are correct.
- Any other function assigned from time to time.

j) Internal Audit Branch:-

- To provide an aid to the management for monitoring the financial performance and effectiveness of various branches / units in the execution of various programs / schemes / activities.
- To provide the management an independent objective assessment of the offices / units visited and make suggestions which helps enhancing the efficiency, effectiveness in carrying out Government activities in a cost effective and economical manner.
- To develop an annual audit plan, implement it and report results to the concerned Head of offices / Heads of Department who in turn are expected to take appropriate action on the recommendations of the internal audit parties.
- Any other function assigned from time to time.

k) Plan Branch

- Investment of available surplus funds (Plan) of DUSIB with various banks in accordance with the policy/guidelines approved by the DUSIB
- Accord financial concurrence to the tender cases and preliminary estimates in respect Plan works, JNNURM works, and Policy decisions.
- Accord financial concurrence, pay fixation, regulation of pay etc and other related service matter of officers and officials working in DUSIB (HQ).
- Release of Plan Fund to various field engineering units/divisions to meet their contractual liabilities and maintenance of grant-in-aid registers and other related registers and reports.
- Payment to NGO's in respect of all the night shelters.
- The payment to the contractual and other staff from the contingency of Plan sections.
- Reconciliations with the bank in respect of different accounts operated by plan sections.
- Calculation of interest on short and long term advances to the staff working at HQ.
- Any other function assigned from time to time.

8. Duties and responsibility of AO (HQ).

- To supervise the work allocated to AAO (HQ) and AAO (Cash) and other works allocated to HQ branch.
- To examine all proposals on financial matters.
- To sign cheques as first signatory.
- To work as link officer as per order dated 15.04.2014.
- Any other work allotted by the DCA/BFO/FA & other competent authority.

8 (a) Duties of the AAO (HQ) :-

- To scrutinize bills of pay & allowances, GPF advances/withdrawal, T.A advance, LTC advance/final bill, CEA, leave encashment, leave salary advance, festival advance, cycle/scooter/car advance of all gazetted and non-gazetted posted at HQ.
- To scrutinize all contingent bills.
- To ensure that various registers such as PBR, Bill Register, Budget and expenditure control register, CEA register, grant-in-aid register, loan registers expenditure control register etc as mandatory under the rules are maintained properly.
- Calculation of Income Tax of officers and other staff and its recovery on proportionate basis monthly from their salary.
- Filing of Income Tax return on behalf of DUSIB
- Issue of LPC in respect of outgoing officers/staff.
- Checking of interest on short and long term advances to the staff.
- To examine bills for releasing funds under PLA accounts to different DDO's of Engineering wing under Non-plan for Pay and Allowances and Non-Plan Deposit work.
- Verification of the services of gazetted/ non-gazetted staff from PBR/Bill registers.
- Reconciliation with bank in respect of all the bank accounts maintained by them regularly on monthly basis.
- Preparation of bank reconciliations statement on monthly basis.
- To ensure properly maintenance of all cash books in respect of all the bank accounts operated by the bank.
- Scrutiny preliminary estimates and tender cases pertaining to the non-plan schemes and deposit work schemes for accord of financial concurrence.
- Any other function assigned from time to time.

8(b) Duties of the AAO (Cash):-

- To process for drawal and disbursement of pay, allowances, arrears, interim relief, ADA, ad hoc bonus, GPF advances/withdrawal, T.A. advance, LTC advance/ final payment, CEA, leave salary advance, festival advance, cycle/scooter advance of staff etc., in respect of all gazetted and non-gazetted staff posted at Headquarters through RTGS.
- To prepare various reports and returns.
- To maintain valuable/cheque registers and forwarding of GPF/DGHS/Insurance cheques in respect of officers who are on deputation in DUSIB to PAO office of Delhi Govt & other offices.
- To process case of investment of available surplus funds of DUSIB with various banks in accordance with the policy/guidelines approved by the DUSIB.
- To process release of funds under PLA Account to different DDO's of the Engineering wing for making payment towards Pay and Allowances to the staff and Non-Plan/Deposit works.
- To ensure proper maintenance of all cashbooks.
- Reconciliation with bank in respect of all the accounts
- Preparation of bank reconciliation statement on monthly basis.
- Any other function assigned from time to time.

9. Duties and responsibility of AO (DES):-

- To supervise the work allocated to AAO (DES) and other works allocated to DES branch.
- To ensure Double Entry System is fully implemented in DUSIB.
- To work as link officer as per order dated 15.04.2014.
- Any other work allotted by the DCA/BFO/FA & other competent authority.

9(a) Duties of the AAO (DES):-

- To ensure proper introduction of Double Entry System of Accounting known as Accrual Based Accounting System.
- To Compile & consolidate Monthly/Annual Accounts of the DUSIB in DES.
- To ensure proper Classification of income and expenditures of the DUSIB in DES.
- To prepare General Ledger of the DUSIB in DES.
- To prepare Trial Balance of the DUSIB in DES.
- To prepare Income and Expenditure Accounts and Balance Sheet of the DUSIB on the format prescribed by C&AG,
- To provide actual expenditure to Budget Branch for preparation of budget.
- To prepare all financial statements.
- Any other item with the approval of the Competent Authority.

10. Duties and responsibility of AO (Medical).

- To supervise the work allocated to AAO (Medical) and other works allocated to Medical branch.
- To examine all proposals on financial matters
- To work as link officer as per order dated 15.04.2014.
- Any other work allotted by the DCA/BFO/FA & other competent authority.

10(a) Duties of the AAO (Medical):-

- Scrutiny of the indoor / special medical claims of the officers/ officials of DUSIB and pensioners of erstwhile S&JJ and DUSIB.
- Scrutiny of the OPD medical claims and advances of the employees and pensioner of the DUSIB.
- Any other item with the approval of the Competent Authority.

11. Duties and responsibility of AO (PF/Pension).

- To supervise the work allocated to AAO (PF) and AAO (Pension) and other works allocated to PF/Pension branch.
- To examine all proposals on financial matters
- To work as link officer as per order dated 15.04.2014.
- Any other work allotted by the DCA/BFO/FA & other competent authority.

11(a) Duties of the AAO (PF) :-

- Responsible for proper maintenance of General Provident Accounts of gazetted and non-gazetted staff including Multi Tasking staff.
- To ensure maintenance of GPF nominations of the staff
- Allotment of GPF Account Nos. to gazetted/non-gazetted staff of DUSIB.
- To process & examine all cases for advances and final withdrawal out of GPF.
- To examine Final settlement of GPF Accounts of retiring/deceased employees.
- To scrutinize all bills regarding GPF advances/withdrawal,
- To examine all cases of releasing amount admissible under Benevolent Fund, Deposit Linked Insurance Scheme to the families of the deceased employees, who had been subscribing towards GPF, wherever applicable.

- to process Investment of GP Fund accumulations as per policy/ guidelines given by the DUSIB from time to time.
- Responsible for issuance of Annual Statement of GPF Accounts to the subscribers.
- To scrutinize bills of GPF advances/withdrawal.
- To examine references regarding missing credits.
- To ensure that Reconciliation of fund accounts with Bank on monthly basis.
- Matters relating to membership of Benevolent Fund.
- Any other item with the approval of the Competent Authority.

11(b) Duties of the AAO (Pension) :-

- Preparation of annual budgetary expenditure for payment of pensionary benefits to the employees /pensioners and compilation of employees and department share under New Pension Scheme of DUSIB. It will also look after that all the contributions under NPS are transferred to NSDL. Processing the cases for obtaining PRAN Number from NSDL for newly appointed employees.
- To examine and process all cases of Superannuation pension/family pension.
- Revision of superannuation pension/family pension.
- To scrutinize bill relating to Superannuation pension/family pension.
- To scrutinize bills relating to payment of gratuity and commuted value of pension.
- To ensure timely Issuance of pension book (PPO) to the pensioners/family pensioners.
- To ensure proper maintenance of records of disbursement of superannuation pension/family pension.
- To ensure timely Disbursement of pension/ family pension to the pensioner of S&JJ/DUSIB.
- To ensure and examine that Reconciliation with bank are done properly on monthly basis.
- Any other item with the approval of the Competent Authority.

13. Duties and responsibility of AO (HAU/D&C/CDF).

- To supervise the work allocated to AAO (HAU) and AAO (D&C) and other work allocated to HAU/D&C/CDF branch.
- To examine all proposals on financial matters.
- To work as link officer as per order dated 15.04.2014.
- Any other work allotted by the DCA/BFO/FA & other competent authority.

13(a) Duties of the AAO (HAU):-

- To ensure proper Maintenance of Demand and Collection Register in respect of Housing Flats, Plots and shops, Tharas etc allotted by the L&L section, allotment branch, SCP branch Housing cell, RP cell and Institutional Allotment Branch of the DUSIB.
- To Examining / Checking and then vetting the files and proposals which are referred to by the respective cell / branch.
- To ensure proper Checking and calculating outstanding dues in respect of assets on the basis of existing rules regulations and guidelines and also on the basis of available records, verification of amounts deposited by the allottees / licencees etc.
- To ensure proper Checking and examining the case files for fixation of licence fee in respect of commercial plots, costing of the flats and shops, fixation of reserve price for disposal of plots both commercial and residential and shops through auction on the basis of existing rules regulations, guidelines and policy of the department on each matter related to it.
- Any other item with the approval of the Competent Authority.

13(b) Duties of the AAO (D&C):-

- Maintenance of Licence fee and damage charge register in respect of walled city and Katra property.
- Posting of licence fee and damage charges challan's which are received through AO(HQ).
- Assessment of Damage charges which have been proposed by DD (Property) branch.
- Issue of demand notice.
- Preparation of reports/ information relating to outstanding dues.
- Handling RTI matters relating D&C section.
- Any other function assigned from time to time.

14. Duties and responsibility of AO (B&C).

- To supervise all the work allocated to AAO (B&C) and other work allocated to B&C branch.
- To examine all proposal on financial matters.
- To work as link officer as per order dated 15.04.2014.
- Any other work allotted by the DCA/BFO/FA & other competent authority.

14(a) Duties of the AAO (B&C): -

- To prepare Budget Estimates, Revised Estimates for current year for non-plan and plan expenditure and receipts and projection of non-plan expenditure for next year.
- To prepare reports of Quarterly Projection of Expenditure and Receipt.
- To prepare Budget Estimates of Night Shelters after discussion with Director (NS).
- To prepare sanctioned strength of the staff of the Department.
- Process of budget proposals in respect of Grant-in-Aid from Govt of NCT of Delhi and Govt of India.
- To Compile and consolidate Budget Estimates, Revised Estimates and Final Estimates in respect of all Heads of Accounts and also look after all subsequent work relating to its final approval from the Competent Authority.
- Compile Monthly Accounts, Annual Accounts, and Appropriation Accounts etc.
- To prepare all reports and returns relating to maintenance of these accounts.
- To examine and process Budget proposals relating to loans and advances to Govt. servants and Publicity (DAVP).
- To coordinate with all the branches of DUSIB for preparing the Demands for Grant of the DUSIB for printing and laying before Board.
- To examine and process distribution of Budget allotment among different units/divisions.
- To report monthly progress of expenditure/receipts and quarterly review of progress of Plan and Non-Plan expenditure.
- To examine monthly accounts and its correctness.
- Checking of all facts and figures and also see that concerned unit has done reconciliation with concerned divisions and unit before presenting it to the higher authority by recording a certificate on each account.
- To properly reply all queries about availability of funds.
- Proposals for opening of New Heads/Sub-Heads.
- Any other function assigned from time to time.

15. Duties of Accounts officer, AAO and subordinate staff in Internal Audit Team

The Accounts officer (Audit) will supervise the work of this branch and will perform all the work allocated to this branch and as mentioned below:-

- a. Study the accounting procedures prescribed for the Department with a view to ensuring that it is correct, adequate and free from defects or lacunae.
- b. Watch the implementation of the prescribed procedures & the orders issued from time to time.
- c. Check payments and accounting of the accounting units.
- d. Investigation of important areas in accounting and other connected records.
- e. Periodical review of all accounts records.
- f. Pursuance/ settlement of objections taken in test audit notes issued by Statutory Audit and other matters relating to statutory audit.
- g. Examine and report irregularities brought to the notice of Member (F) /CEO.
- h. Scrutinize purchase procedures in the office inspected.
- i. Checking of procedures for disposal of assets to ensure that adequate procedure exists for condemnation of unserviceable materials and fixed assets and its implementation.
- j. Scrutiny of general office management procedures adopted by the HOO and its financial and accounting implications so as to suggest to put in place of administrative and the financial controls.
- k. During the internal inspection of a DDO, IA team shall verify the vouchers etc. through which the advances were drawn and check that payment entries are made properly in the pay bill register.
- l. Recoveries are being affected regularly from the government servant concerned.
- m. Check the correctness of the entries in the monthly abstracts of recoveries especially entries relating to 'transfer in' and 'transfer out' cases.

16. Duties and responsibility of AO (Plan).

- To supervise the work allocated to AAO (Plan) and other works allocated to Plan branch.
- To examine all proposals on financial matters.
- To work as link officer as per order dated 15.04.2014.
- Any other work allotted by the DCA/BFO/FA & other competent authority.

16(a) Duties of the AAO (Plan) :-

- To process Investment of surplus funds (Plan) of DUSIB with various banks in accordance with the policy/guidelines approved by the DUSIB
- To examine and process for financial concurrence to the tender cases and preliminary estimates in respect Plan works, JNNURM works, and Policy decisions.
- To examine all cases for financial concurrence in respect of pay fixation, regulation of pay etc and other related service matter of officers and officials working in DUSIB.
- To examine all cases for release of Plan Fund to various field engineering units/divisions to liquidate their contractual liabilities and maintenance of grant-in-aid registers and other related registers and reports.
- To examine all cases relating to Payment to NGO's in respect of all the night shelters.
- To examine the payment to the contractual and other staff from the contingency of Plan sections.
- To ensure Reconciliations with the bank in respect different accounts operated by plan sections.
- Any other function assigned from time to time.

17. Duties of the AAO (Night Shelter):-

- Examine all proposals of Night Shelters in accordance with the prescribed norms and rates before recommending payment to NGO's relating to Night Shelter.
- Accord financial concurrence in the case of NGO's
- Advice Director (NS) in financial matters relating to Night Shelter.

- Any other function assigned from time to time.

18. Duties and Responsibilities of Finance Officer to the Chief Engineer.

- Finance Officer to the Chief Engineer shall be responsible to financial examination of tenders in his branch and to keep a close watch on validity of tender so that tenders are decided in time and suitable action is taken before expiry of its validity.
- Finance Officer should raise all his queries or observations in one go and shall not be raised in piecemeal to avoid delay in scrutiny and processing of tenders.
- The Finance Officer shall process the tenders within 3 days and put up to CE.
- To tender advice to CE in all financial matters.
- Distribute funds to the Divisional offices in consultation with Chief Engineer. While distributing funds, proper heads of accounts and codes may be indicated every time for allocation of funds.
- To prepare all reports and returns with the approval of CE which are required to be submitted to HQ.
- To ensure that the accounts of different divisions under the control of CE are prepared in Double entry system basis and all the records which are mandatory under DES are maintained.
- To ensure that bank reconciliations are invariably done by all the divisions in respect of all the bank accounts operated by them.
- Any other function assigned from time to time.

19. Duties and responsibility of ACA's

- Co-signatory of cheques of any value with the DDO's of the Divisional Offices under the jurisdiction of Circle.
- Monitoring of budget and expenditure in respect of the Divisional Offices under Circle.
- Accord of financial concurrences to estimates, tender cases and other cases as per the delegation of powers in this regard.
- Scrutiny of cases having financial implications for approval at the level of Superintending Engineer and also in all those cases which are forwarded to HQ through CE..
- Scrutiny and onward submission of monthly accounts to the Finance Wing and CE office.
- Scrutiny and consolidation of various reports and returns like Plan expenditure statement, MP/MLA local Development Funds etc., for onward submission to CE and other higher offices.
- Finalizing the budget proposals of the Divisional offices under circle.
- Conducting inspection of the Division/Circle Offices along with SE.
- To tender Financial Advice to Superintending Engineer.
- Security of all the proposals of the circle involving financial implication.
- Monitoring of data entry for preparation of trial balances under DES system pertaining to the Divisional Offices under Circle.
- Monitoring of pending audit paras and furnishing reply to the Auditors.
- Scrutiny of Budget proposal of the Divisional Offices under the Circles.
- Supervision of the Accountants and Junior Accountants working in the Divisional Offices under Circle.
- Monitoring that Bank Reconciliation is done properly on monthly basis by the divisional offices and the concerned accountants under the circle.
- Ensure that expenditure and receipts are booked under proper head and correct head of accounts are recorded on each voucher/bill.
- Ensure that all the records are maintained as per CPWD Accounts Manual, CPWD Accounts Code, GFR, R&P Rules, in all Divisional Offices under the Circle.
- Ensure that assets and liability register, ledger, income and expenditure and balance sheet are properly prepared by all Divisional Offices under the Circle.
- Any other work as specifically assigned by higher authorities.

20. Duties of the Divisional Accountant posted in the Divisions.

- To deal with the work pertaining to the Accounts Establishment etc.
- To record the pay orders & allied work pertaining to Accounts section.
- Compiling Account, Checking Account Vouchers etc.
- Assistance and advice to the Divisional Officer in all the matters relating to the accounts and budget.
- Test check of computed and checked tenders.
- To ensure that cheque books & cash books etc., are kept in safe custody by cashier.
- Record payment order on all bills after proper scrutiny of the salary of staff submitted by the subordinate staff. Disbursement of wages.
- Checking of contractor's bills for payment. Payment to contractors (through RTGS).
- To be fully conversant with all sanctions and orders, passing through the office and with other proceedings of the Divisional Officer and his subordinates which may affect the estimates of accounts of actual and anticipated receipts and charges.
- To tender advice to the Divisional Officer on the financial effect of the proposal for expenditure and keep a watch as far as possible over all the liabilities against the funds allotted to the division.
- To check computed tenders. To ensure that amount received including checking of daily balance, deposit of amount, closing balance, cash books maintained by the cashier of the division and posting of vouchers in tally package or otherwise.
- The responsibilities of a Divisional Accountant as regards the computation and checking of tender and the preparation of comparative statements, as decided by the Comptroller and Auditor General of India in consultation with the Government of India, are as follows:
 - (i) The Divisional Accountant is responsible for the safe custody of tender documents during the period when they remain in the Accounts Branch until submission to the Executive Engineer.
 - (ii) He is responsible for the arrangements for checking the computed tenders, i.e. for seeing that satisfactory and efficient arrangements are made for checking.
 - (iii) He should conduct personally a test check of the computed and checked tenders sufficient to satisfy himself reasonably that the checking work has been properly done.
 - (iv) He should see that the comparative statement correctly incorporates the totals as checked on the individual tenders.
- The Divisional Accountant himself should not be called on to do any of the actual computing work or of the intermediate verification of the computations or of the preparation of comparative statement. His responsibility extends to the final checking arrangements and he himself doing a reasonable amount of test check. In fact, an Executive Engineer would be quite entitled to ask the Divisional Accountant to note on the comparative statement that as far as he could ascertain from such test check as he had been able to carry out, the statement is accurate. There is no objection for the employment of Accounts Clerks, as distinct from the Divisional Accountant, on the computation, if the work is large and the preparation of a comparative statement is urgent. It should, however, be open to the Divisional Accountant, if he thinks this the more satisfactory method of ensuring accurate check, to reserve or to detail one or more of the Accounts Clerks safely for him, to satisfy himself that any check has been properly done.
- The Divisional Accountant should record the following certificate on the comparative statement: "**Certified that:**

- I have personally conducted a test check of all the computed and checked tenders and have satisfied myself that the checking work has been properly done. The comparative statement correctly incorporates the totals as checked on the individual tenders."
- To ensure expenditure are booked under proper head of accounts with correct coding under Double entry system.
- To ensure that bank reconciliations are done in respects all the bank accounts operated by them on monthly basis.
- To perform all other duties and responsibilities as mentioned in CPWD Manual and CPWD Accounts code.
- Defend all arbitration and court cases.
- Submit monthly reports / MIS w.r.t work performed to HQ.
- Any other function/ work assigned from time to time.

21. Duty of Head Clerk in the Division:-

It is duty of the Head Clerk of the issuing Division to ensure that all NIT's (Form CPWD 6) remain on the notice board of the Division from the date of issue of NIT to the date of opening of tenders. For this purpose, he should record a certificate to the effect on office copy of each NIT. The Executive Engineer should check such certificates from time to time. Inspecting Officers from Circle Office and Zonal Office may also check the notice boards for display of the notices, and the office copies of the NIT's for these certificates of the Head Clerk.

22. Upper Division Clerk / LDC (Cash or Cashier):-

Upper Division Clerk / LDC in DUSIB generally perform the duties of Cashier. He is personally responsible for all cash transaction in DUSIB. He is also custodian of all valuable of the DUSIB. The officials posted in the divisions as cashier will also have to perform duties attach with the post. He is particularly responsible for:-

- Custody of all Money/Cheques. Drafts received in office.
- Disbursement of Cash/Cheques to the DUSIB employees/proper person.
- Remittance of Cash/Cheques received from contractor as EMD, Security Deposit, Tender cost, any other departmental charges, booking amount of the community Hall of DUSIB, MLA funds receipts, CDF receipts, JJR receipts parking fee etc in Bank.
- Withdrawal of cash from bank.
- Maintain the Cash Book of (Plan / Non Plan), JNNURM, UID, SRS, YAP, GPF, Pension, JJR, housing cash book etc etc, Subsidiary Cash Book, Registers meant for remittance/undisbursed pay and allowances, security deposit Register, contractor remittances, EMD, Tender cost, Departmental Charges etc.
- To attends Banks personally on every occasion when money has to be withdrawn or deposited.
- To maintain imprest accounts and recoups as soon as the voucher is rendered by the concerned Official/officer.
- To keep Saving Bank Pass Books, Cheques Books, Cash Books, Security Deposits, Original Contract Agreements, Bank Guarantees, FDRs and Bonds in his safe custody.
- To report all developments to the AAO and AO (HQ). He gets the Cash Book, Subsidiary Cash Books. Remittance Register, Grant-in-aid Register and other Registers pertaining to the Cash Disbursement and remittance checked and signed.
- To maintain a Bill Register in which he keeps records of all bills prepared and presents them to Accounts Officer for payment.
- To ensure proper adherence of all relevant/related rules provided under GFR, CTR/Receipt and Payments Rules etc etc

- Preparation of bills/Vrs, Recording proper Head of Accounts and also Presenting bills to AO (HQ) through AAO (HQ) for passing Bill/ Vrs,
- Preparation of Monthly accounts. The Bank Statement annexed with the monthly A/c must carry the signature on the last Balance shown in the Bank Statement by the Account Functionary.
- Reconciliation of bank in respect of all the bank accounts operated at DUSIB (HQ).

23. Duties of PS/PA/Stenographer:-

He / She will keep the officer free from routine nature of work by mailing correspondence, filing papers, making appointments, arranging meeting and collecting information so as to give the officer more time to devote himself to the work in which he/she has specialized. The Personal Assistant will maintain the confidentiality and secrecy of confidential and secret papers entrusted to him/her. He will exercise his skill in human relations and be cordial with the persons who come in contact with his officer officially or who are helpful to his office or who have dealings with officer as professional persons. Some of the more specific functions as enumerated below:-

- Taking dictation in shorthand and its transcription in the best manner possible;
- Fixing up of appointments and if necessary cancelling them;
- Screening the telephone calls and the visitors in a tactful manner;
- Keeping an accurate list of engagements, meeting etc., and reminding the officer sufficiently in advance for keeping them up;
- Maintaining, in proper order, the papers required to be retained by the officer;
- Keeping a note of the movement of files, seen by his / her officer and officers if necessary;
- Destroying by burning the stenographic record of the confidential / secret letters after they have been typed and issued;
- Carrying out the corrections to the officer's reference books and making fair copies of draft demi-official and normal letters to be signed by the officer;
- Generally assisting him in such a manner as he / she may direct and at the same time, he must avoid the temptation of abrogating to himself the authority of his officer.

24. Duties of LDC:

- The dealing hands are of the rank of UDC/LDC. Consequent to implementation of 6th Pay Commission, direct recruitment at the level of LDC is being dispensed with.
- Both UDC and LDC are responsible for work entrusted to them and shall maintain files in proper manner, File register, File movement Register, Indexing and recording, Typing, comparing, preparation of arrears and other statements, supervision of correction of reference books and submission of routing and simple drafts.
- Maintain Guard-file.
- Put up cases including notes and drafts as may be required.
- They should be proficient in working on computer. If required, they should be sent on training.
- With the introduction of new grade of MTS (Multi Tasking Staff), the work of diary/dispatch, can be assigned to such staff.
- UDC/LDC MTS shall deal with the works entrusted to them independently and put up cases to higher up as the case may be.

25. Citizen interaction:

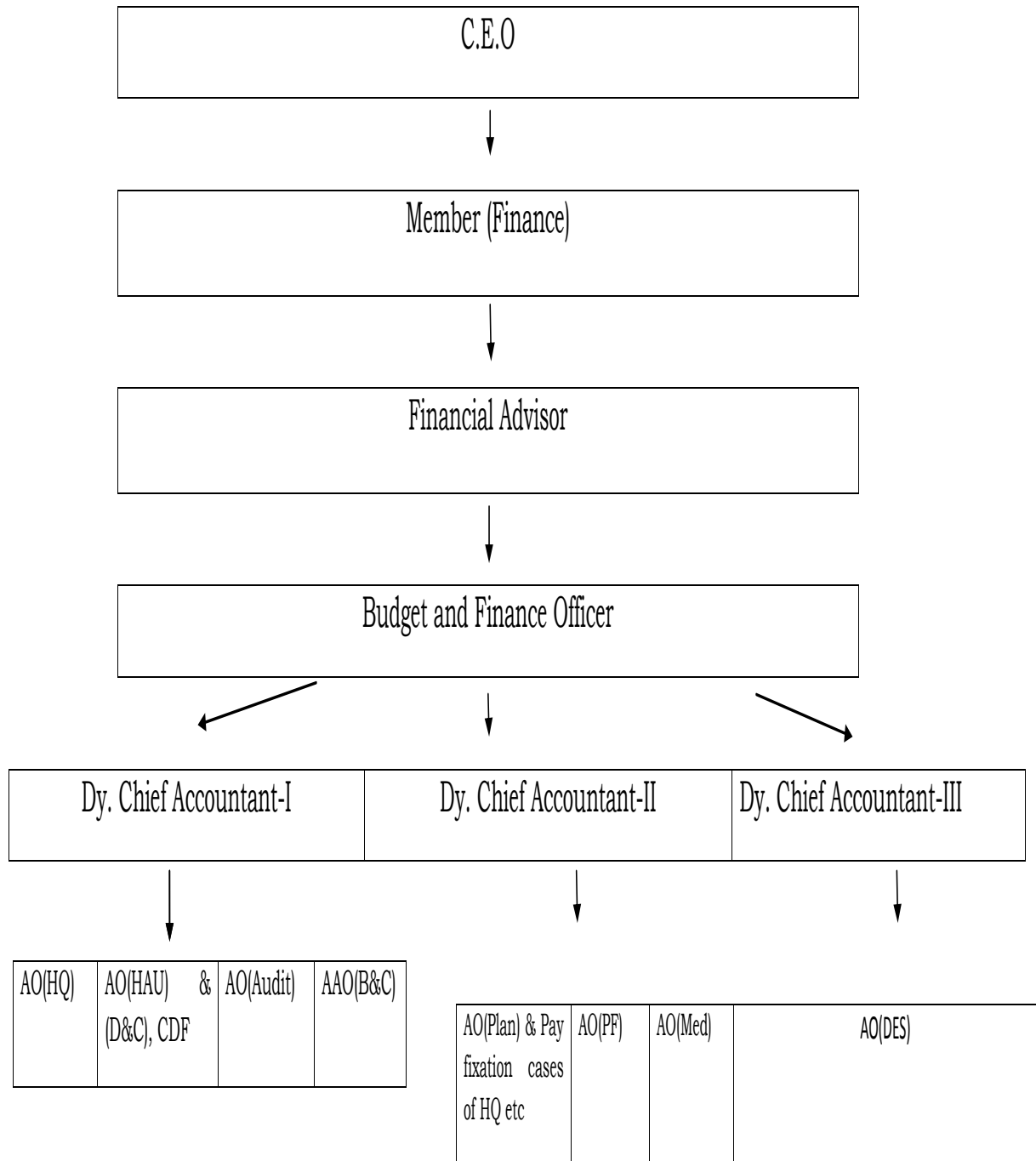
The citizens interact with Accounts Department with regard to following:-

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- (a) Payment of their dues on account of various charges payable to or by the DUSIB.
 - (b) Collection of payments by vendors/suppliers on account of services rendered and supplies made.
 - (c) Redressal of grievances of pensioners/family members of deceased employees of DUSIB.
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ORGANIZATION CHART OF FINANCE DEPARTMENT OF DELHI URBAN SHELTER IMPROVEMENT BOARD



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