

NDMC MUNICIPAL COUNCIL (ACCOUNTS DEPARTMENT)

Manual 1

Particulars, functions and duties of Accounts Department

1. Aims and Objectives :-

The basic objective of Accounts Department is to keep records of financial transactions of NDMC in an accurate, transparent and time-bound manner. Accounts Department is also responsible for preparing accounts of the Council on monthly basis and yearly basis which are also placed before the Council in its meeting. The mission of preparation of monthly accounts is to enable one to know the financial position of the Council on a particular date. The Accounts Department is also responsible to provide the qualified Accountants in various departments of the NDMC and impart them practical training from time to time as well as to conduct refresher courses so that they are kept well informed with the latest developments in the systematic accounting procedures.

2. Mission/Vision:-

Mission of the Accounts Department is to keep the accounts of Council upto date in a transparent and time-bound manner as per rules and regulations followed in the Council. It is the Vision of Accounts Department to adopt newer techniques of accounting to keep pace with the modern accounting system.

3. Brief history and background for its establishment:-

Accounts Department is being run as a functionary right from the inception of NDMC. Before enactment of NDMC Act, 1994, this Council was governed by Punjab Municipal Act and the provisions of Municipal Account Code, 1930 were being followed. After enactment of NDMC Act, 1994, NDMC is in the process of framing its own Account Code/Account Manual and bye-laws under the NDMC Act.

Previously the accounts of NDMC were being maintained on 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, NDMC is in the process of converting its accounts from Single Entry System to Double Entry System (Accrual Based Account System) so as to reflect the true financial status in its annual accounts. The first balance sheet on the basis of

4. Organization Chart:

The Accounts Department is headed by Director (Accounts) who is assisted by three Joint Chief Accounts Officers (I & II, III) and a Deputy Director (Cash) as per Organization Chart.

5. Allocation of business:

Each branch/unit functioning under Accounts Department has been assigned the following business:-

a) Computer Billing Section: -

- Preparation and passing of salary/arrears bills for all Regular employees/Ex- employees/Contractual employees of the Council and filing of monthly /quarterly/ yearly Income Tax returns.
- Passing the salary bills in respect of employees engaged on contract basis.

b) Funds Branch: -

- Maintenance of Accounts of General Provident Fund of NDMC employees.
- Sanction of advances and final withdrawal to the subscribers of GPF.
- Final settlement of GPF Accounts of retiring/deceased employees.
- Sanction of amount admissible under 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 Council from time to time.

al Statement of GPF Accounts to the
SUBSCRIBERS.

- Maintenance of Accounts of the subscribers under New Pension Scheme, 2004.

c) **Accounts Branch: -**

- Sanction of House Building Advance, Conveyance Purchase Advance, Computer Purchase Advance, Festival Advance etc. to the Municipal employees, passing the bills thereof for disbursement, watching the recoveries and maintaining accounts thereof.
- Passing the bills of empanelled hospitals and reimbursement of medical expenditure incurred by the employees for purchase of medicines, medical diagnosis, equipments etc. based on the recommendations of doctors of empanelled hospitals.
- Passing of bills relating to Grant-in-Aid to Aided schools and institutions engaged in social and cultural activities.
- Passing of contingency bills.
- Passing of bills relating to TA/DA Advances, final bills of TA/DA etc.
- Passing of bills of vendors relating to PR Department and filing of Income Tax and D.Vat returns.

d) **Investment Section: -**

- Investment of available surplus funds of NDMC with various banks in accordance with the policy/guidelines approved by the Council.
- Receipt of Grant-in-Aid/Plan and Non-Plan funds for various schemes and MLA/MPLAD Funds from Government of National Capital of Territory of Delhi and Central Government.

e) **PENSION BRANCH:-**

uation pension/family pension.
ation pension/family pension.

- Consolidation of Superannuation/family pension.
- Passing of Superannuation pension/family pension bills.
- Passing of gratuity bills.
- Passing of commuted value of pension bills.
- Issuance of pension book to the pensioners/family pensioners.
- Maintenance of records of disbursement of superannuation pension/family pension.

f) **SLGIS BRANCH:-**

- To keep the record of payments made to subscribers of SLGIS Scheme after their retirement.
- To prefer SLGIS Schemes claims with LIC of India.
- Passing of bills of SLGIS claims received from LIC of India and payment to the subscribers.

g) **Accrual Based Accounting System: -**

- Compilation of Monthly/Annual Accounts of the Council.
- Classification of income and expenditures of the Council as a whole.
- To provide actual expenditure to Budget Branch for preparation of budget in the form of G-4.
- Introduction of Double Entry System of Accounting known as Accrual Based of Accounting System.
- Preparation of financial statements.

h) **Cash Branch:-**

- Collection of municipal dues from the payer.
- Disbursement of salary to the staff and payment of contractor's bills etc.
- Reconciliation of Bank Account.
- To deposit the receipt through cheque and cash in Bank.
- To make payment of all vouchers as passed and received on day to day basis.

i) **e-fin project Allocation of Business
Functions and responsibilities of e-financial Project office:**

- Requirement gathering from the user in finalization of the System Requirement Specification after detailed discussions with the concerned officers and (Members of Core group) NDMC.
2. User Acceptance Testing (UAT) before implementation
 3. To act as coordinator between the user departments and M/s e-Government Foundations, the developer of the software, in respect of any software related problem.
 4. To supervise the work of development of software modules of e-Financial Software applications being developed by M/s e-Government Foundations. for Accounts departments of NDMC
 5. To get the new modules developed as per the requirements of Accounts Department.
 6. To monitor maintenance of the software application by e-Government Foundation, the software developer during the support phase.

6. Duties to be performed:

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

- To record/get recorded initial entries of all financial transactions in the initial books of record and to ensure their proper maintenance.
- Preparation and submission of monthly Accounts.
- Preparation and submission of monthly broadsheet to AO (ABAS).
- 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 Financial Accounts with the ABAS Branch.
- To prepare and submit the annual accounts of the Division/Section.
- To control the budgets and maintain the Accounts books of records for budgetary control.
- To prepare the annual budget estimates/revised estimates of the division/section.
- To maintain Objection Book of Accountants/Asstt. Accounts Officers.
- To test check and internally audit the accounts of sub-divisions/sections.
- To tender financial advice to the Divisional Officer.

Imprest Account of the Division and ensure
upment.

- To maintain the Misc. Advance Register and ensure adjustment of outstanding advances.
- To assist Audit Party during the annual audit by Audit Party of Chief Auditor's Office or IAB 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, stock register, inventory register, T&P Register, Contractor Ledger and other related records/registers.
- 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.
- Any other work specially assigned by the Divisional Officer or the higher authorities.

7. Details of Services rendered:

The Accounts Department renders the following main services relating to general public:-

- Disbursement of pension/ family pension.
- Facilitating the public to pay their dues at a center nearest to their place of inhabitation/work more conveniently.
- Introducing the state of art collection centers within the vicinity of the consumers.

8. Citizen interaction:

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

- (a) Payment of their dues on account of various charges payable to NDMC.
- (b) Collection of payments by vendors/suppliers on account of services rendered and supplies made.

of pensioners/family members of deceased

9. Postal address of the main office, attached/subordinate office.

S.No	Designation	Address	Telephone No.
1.	Director (Accounts)	Room No. 6011, 6 th Floor, Palika Kendra, New Delhi	23365244(Extn.No. 2611)/Mobile No:- 9717087575
2.	Jt. C.A.O.(I)	Room No. 6008, 6 th Floor, Palika Kendra, New Delhi	41501354(Extn. No. 2608)
3.	Jt.C.A.O.-(II)	Cash Branch, Ground Floor, Palika Kendra, New Delhi	41501354(Extn. No. 3600)/Mobile No:-9711007155
4.	Jt. C.A.O. -(III)	Mezzanine Floor, Palika Kendra, New Delhi	41501354(Extn. No. 2610)
5.	A.O. (Pension)-I	Room No. 6007, 6 th Floor, Palika Kendra, New Delhi	41501354(Extn. No. 2607)/Mobile No:-8800384118
6.	A.O. (Pension)-II	Room No. 6007, 6 th Floor, Palika Kendra, New Delhi	41501354(Extn. No. 2613)
7.	A.O. (Investment & Funds)	Room No. 2610, 6 th Floor, Palika Kendra, New Delhi	41501354(Extn. No. 2601)
8.	Sr.A.O. (ABAS)	Room No. 6001, 6 th Floor, Palika Kendra, New Delhi	23366001 (Extn. No. 2604)
9.	Sr.A.O. (CBS & A/Cs)	Room No. 6006, 6 th Floor, Palika Kendra, New Delhi	41501354(Extn. No. 2606)
10.	Dy. Director (Cash)	Ground Floor, Palika Kendra, New Delhi	23344123 (Extn. No. 2225)

10. Map/Address of office location:

N.D.M.C.
Palika Kendra,
Sansad Marg,
New Delhi-110001



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11. Working hours for office and public:

The office hours are from 9.00 a.m. to 5.30 p.m. on all working days except Saturday and Sunday, including gazetted holidays. The timing for cash collection is from 9.00 a.m. to 2.00 p.m.- from every Monday to Saturday except holidays. For the convenience of the public, the cash branch can be opened on Sundays or holidays for which appropriate advertisement and public notice is published in the leading newspapers.

12. Public interaction:

- Public has frequent interaction with Accounts Department in connection with procurement of various forms of receipts and payments and mode of receipts and payments.
- Stake holders can view the financial position of the Council for the year upto 2007-08 at any time on NDMC web-site. Parts for the year 2008-09 and 2009-10 are being updated & will be available on website within a span of two months (Appx.).

13. Grievance redresses mechanism:

The aggrieved person from the public can freely visit the office of Director (Accounts) on all working days between 3.00 p.m. to 4.00 p.m. (the time fixed for HODs for such meetings), for redressal of their grievances.