

ACCOUNTS DEPARTMENT
FUNCTIONS & RESPONSIBILITIES

The following Branches/Sections within the Accounts Department are responsible for the following activities:

Fund Branch

- Maintenance & book keeping of GPF of employees.
- Preparation & passing of GPF bills of all employees for :-

Final withdrawal of GPF

Temporary advance of GPF

Final settlement of GPF in the event of death of an employee or on superannuation.

- Investment of Surplus GPF, CPF & NPS Fund as per Investment Policy of NDMC.
- Maintaining of Deposit Linked Insurance Schemes (DLIS).
- Issuance of Annual GPF Account Statement to the subscribers.

Investment Branch

- Manages & keeps the accounts of NDMC's surplus fund.
- Investment of Surplus fund (General/Pension Fund, GPF, NPS & CPF) in banks by calling competitive bidding as well as investment in Govt. Securities through Primary Dealer by participating in auction announced by RBI.
- Co-ordinates with GNCT of Delhi for receipts of Grant in Aid announced by GNCT of Delhi in its budget and submission of Utilization Certificates except MLA LAD Fund after getting the information from executing division/ branch in respect of expenditure against a particular Scheme/Grant.

Pension

- All Establishment branch send the personal file of all employees to be retired in the pension branch for settlement of terminal benefits/retirement. Pension branch scrutinize the case as per CCS Rule i.e. verification of legal heirs, indemnity bond and all other related codal formalities which are required and essential for settlement of retirement benefits. The settlement of dues includes DCRG, Pension Commutation and Pension.

- Preparation of Monthly bills of Pension, Revision of Pension and transfer of family pension in r/o retired employees and death cases through Pension Module for disbursement through NEFT/SBI CMP.
- Revision of Pension/Family pension under the various terms and procedure i.e. restoration of commutation value as well as restoration of pension after implementation of any order issued by the disciplinary authority.
- Granting of pensionary benefits to the pensioner/family pensioner after the completion of age of 80 years to 100 years accordingly.
- Transfer of Family pension to the legal heirs in the case of death of pensioner.
- Monitoring & Coordination with SBI for disbursement of Monthly pension to retired employees.
- Obtain life certificate of pensioners/family pensioners in the month of October & November every year through Aadhaar based Jeevan Parman biometric enable digital service.
- Settlement of SLGIS claims of retired/deceased employees.
- Deduction of TDS from the payment of Pension amount.
- Filling of TDS return on quarterly/yearly basis.
- To upload the digitally signed form 16 (Part A & B) on NDMC website for pensioners.
- Timely disposal of the Grievance of the Pensioners/Family Pensioners received through Pension Grievance Portal.
- Replies to the information and complaint received from RTI, PGMS or any form either manually or electronically.
- Final settlement of NPS cases in the event of death of an employee.
- Issue of PPO number.
- Reply to the Audit para of SAP and Internal audit etc.

ABAS

- Prepares Monthly and Annual Accounts of NDMC.
- The following vertical-wise Accounts statement are prepared on Accrual basis:-
 - a) Income & Expenditure Statement
 - b) Balance Sheet
 - c) Function wise Monthly Ledger Accounts
 - d) Chart of Accounts wise Monthly Ledger Accounts
- Besides above, the following ledgers/statements are prepared on Cash basis:
 - a. Receipt & Payment Account
 - b. Annual Ledger on Cash Basis

- Verifies Online Banking transactions posted in the e-Financial Application with the amount received in the Bank Statement & taken in Cash Book.
- Issues/creates Detailed Head of existing Chart of Accounts & Field/Sub-field for accounting purpose on the request of department/approval of Competent Authority.
- Checks Cash, Cheque & POS receipts taken by Cash Branch in Cash Book with e-finance on daily basis

Cash Branch

- Disburses and collects Cash and Cheque payment at various Cash Collection Centres.
- Send e-mail to SBI Bank for the data related to disbursement of payments through NEFT on daily basis.
- Sends CCPAP Report to SBI through e-mail on daily basis.
- Raises IUT in the e-Financial system for the receipts received directly in SBI through NEFT/RTGS.
- Write Cash Book for the Receipt & Expenditure transactions passed during the day.
- Cash/ Cheques Collection Centre in NDMC :

S. No.	Counter	Timing	Closing Day
1.	Palika Kendra	9 a.m. to 3 p.m.	Saturday & Sunday
2.	SBS Place	9 a.m. to 3 p.m.	Saturday & Sunday
3.	Palika Bhawan	9 a.m. to 3 p.m.	Saturday & Sunday
4.	Parliament House Annexe	10 a.m. to 3 p.m.	Saturday & Sunday

e-financial Project Office:-

- Captures all the Financial transactions of Receipt & Expenditure in NDMC.
- Bills/vouchers for all type of payments are prepared.
- Real time Accounts are prepared on Double Entry System.

Integrated with legacy Applications:-

- Pay roll system for Salary.

- Customer Care and Billing System for Electricity & Water Billing (CC&B application is being taken over by New billing system which is under development by M/s Virtuoso).
- ERP Module – Estate Department
- Yellow Fever application
- Barat Ghar application
- PTIS for Property Tax Collection

Function of e-Financial Project Office:-

1. Modification in e-Financial Application:-

- To Co-ordinate with IT Department for maintain e-financial application requirements/features developments/ modifications in the existing features as per requirement from time to time.
- To guide end users in NDMC to deal with the problems and to provide solutions/advice and to ultimately resolve the issue.

Digital Payments:-

- To make initiatives for Digital Payments solutions as per mandate of GoI.
- To deal with Bank Agreements for various disbursements through SBI Cash Management Product (CMP) on Nil Charge Basis and for receiving various payments from NDMC's consumers through various digital modes of payments without any charges to NDMC as well as its consumers.

3. Compliances of GST:-

- To compile GST data of whole of NDMC through GST Reports from e-Finance application along with the GST data/Return Reports of Estate department through ERP module and sent to GST Consultant for filing of GST Returns.

Computer Billing Section

- Disbursement of salary/arrears of all Regular employees/Ex-employees/Contractual employees / Guest Teachers of the council through Payroll Software integrated with e-financial software.
- Issuance of Form-16 to NDMC employees electronically and filing of monthly /quarterly/ yearly returns of TDS deducted in consultation with Chartered Accountant.

Disbursement of salaries to all NDMC employees whether regular/contractual/Guest Teachers is centralized. This job is executed by CBS. At present C.B.S. is engaged in disbursement of salary including arrears, leave encashment and other type of related payments, deduction of tax from the salaries etc.

The work of CBS in brief is as under:-

- Checking of salary bills, different kinds of arrears due to late receipt of files in CBS for payment,
- Preparation of Annual Budget of salary for the concerned financial years,
- Replies to Audit paras of SAP (Statutory Audit Party) & IAB (Internal Audit Branch) respectively,
- Replies of different kinds of information sought for under RTI, PGMS etc.
- Preparation of file for TDS of Councils employees for uploading the same on Income Tax website in consultation with Chartered Accountant.
- Updation of RTI manuals of Accounts Department,
- Preparation of complete details of EPF contribution (both employer and employees share) of the concerned employees for onward submission to EPFO,
- Remittance employer's share of PPF contribution of concerned employees in SBI Fund Account,
- Deduction of NPS employee/employer share and remittance with NPS authority.
- Final settlement of NPS in the event of death of an employee.
- Disbursement of salary through electronic mode (RTGS/NEFT- SBI CMP)..
- Payroll system was maintained by NIELIT (formerly called DOEACC) for smooth working software earlier is presently maintained by NDMC, IT department.
- To ensure average deduction of Income Tax from the monthly salary of all Municipal Employees.
- Making necessary arrangement for online Issue of Form-16 to all Municipal Employees.
- Preparation of data for filing Annual/Quarterly Income Tax return to Income Tax department with the help of IT department.
- Maintenance and deposit of e-TDS returns in electronic format by Consultant CA.
- Payment of leave encashment & last salary to retiring/deceased municipal employees/ legal heirs.
- Payment of Leave salary & Pension contribution of officers on deputation in NDMC.
- The payment of subsistence allowance to all suspended municipal employees on receipt of their personal files supported with requisite certificates.
- Issue of Employee code to new entrants and updation in the e-Finance System.
- Release of last salary of the retiring employees on their personal files.
- Payment of arrears on implementation of CPC & DTL scales, MACP/TBPS etc.
- Salary payments to re-employed teachers/Consultants on the personal files of the concerned.

- Payment to Consultant CA for filing e-returns.

2. Secretary Accounts Branch :-

Passes and disburses different type of advances admissible to employee :-

- Medical reimbursement of bill to employees/Retd. employees/Family pensioners taking treatment from empanelled Hospitals.
- Payment of bills to Empanelled Hospitals.
- Served as Accounting Unit for Administrative Department viz. Chairperson/Secretary Office/GA/Vigilance/Finance/Chief Auditor and Auto Workshop etc.

B.R.U.

- To reconcile the expenditure and receipts of NDMC as per Cash Book with NDMC's Main Bank Account Statement and records obtained from the Cash Branch by twofold process i.e. Debit Reconciliation and Credit Reconciliation.
- To ensure that cash records are correct, Bank Reconciliation process is completed at regular intervals.
- To help detect fraud, any cash manipulations, wrong debit by bank, unauthorized payments, cheques deposited but not credited by bank etc.
- Time barred cheques are identified and got them cancelled.
- To identify whether accounting changes are required.
- By doing the reconciliation process, the Cash Book should be tallied with the Bank Statement.

ACHIEVEMENTS DURING 2021-22

C.B.S.

- Streamlined the salaries/remuneration of all Guest Teachers & Consultants through online attendance portal developed specifically for contractual/Guest Teachers/Consultant.
- Timely payment of arrears of pay fixation etc. by CBS immediately after receipt of personnel files from Establishment concerned.

Investment

- Implementation of revised investment Policy by introduction of G Sec.

Pension

- Timely settlement of pension cases received from the respective establishment branches, arising out of superannuation/VRS/Death cases of retiring/deceased employees of NDMC including calculation for gratuity/commutation and other pensionary benefits.
- Revision of pension/family pension of the pensioners/family pensioners who have been granted DTL scales w.e.f. 01.04.1998 and release of arrears on account of revision.
- Pension fund regulations have been prepared and sent for approval of Govt. of India. After getting the approval from MHA, pension fund trust shall be created.
- Timely disposal of the grievances of the pensioners/family pensioners received through Public Grievances Portal/Suvidha Camps.
- Prompt replies to the queries received from Pensioners/Family Pensioners through Whats App, email etc.
- Obtaining of Aadhaar based biometric verification system for Digital Life Certificate (Jeevan Pramaan) of all the legitimate Pensioners/family pensioners.
- Filing of life certificates, received manually from Pensioners/family Pensioners in the pension calculator Software for future records.
- Through Pension software, Pensioners/family Pensioners can generate their monthly pension slip online.
- Organized Mini Pension Adalat for settlement of Grievance of Pensioners/employees.

e-finance

- All payments through digital modes implemented.
- The disbursement is being made through SBI CMP