

## HISTORY

**W**e are the inheritors of the Accountant General, North-Western Provinces and Oudh, Agra. Mr.G.Lushington, the then Accountant General, shifted the Office to Allahabad, in October 1862. Boats transported records as there were no Railways those days. The office was known as that of the Accountant General, United Provinces and Oudh. Consequent to some sort of separation of Accounts, the Chief Accounts Officer of the provincial Government took over the Accounting responsibility from 1st April, 1926, and the office was titled as that of 'Director of Audit of the United provinces.' An Officer-in-Charge, Central pay and Accounts Office, was also appointed for accounting the Central transactions in the United Provinces. A separate cadre of Pay & Accounts Officers, under the control of the Officer on Special Duty, Finance Department Government of India was formed on the 24th January 1927.

This experiment failed within a short span of five years and the Office of the Accountant General, United Provinces (U.P.) came into being on the 1st November 1931. From the 30th January 1950, the abbreviation "U.P" stood for Uttar Pradesh and not "United Provinces".

The office was bifurcated into that of Accountant General-I and Accountant General-II on the 1st November 1971, on the functional basis. The next Re-organization took place on the 1st February, 1977, and the office of the Accountant General-III was created taking the rapid expansion in Revenue Audit and phenomenal growth in expenditure into account and, as a sequel to that, Audit Report on Revenue Receipts is being published separately from 1972-73 and the Audit Report (Commercial) from 1973-74.

The offices of the Indian Audit & Accounts Department were restructured into separate Audit and Accounts & Entitlement offices with effect from 1st March, 1984. The offices of the Accountant General (Audit)-I and Accountant General (Audit)-II, thus, came into existence from that date. The office of the Accountant General (Audit)-I was co-located with the Accounts & Entitlement offices in the old premises. The Audit Offices were shifted to "Satyanishtha Bhawan" in January 1996. The office of the Accountant General (Audit)-I was upgraded to the office of the Principal Accountant General (Audit)-I in August 2002 and was renamed as office of the Principal Accountant General (Civil Audit) with effect from September 2004. In terms of Headquarters' Office Letter No. 109-SMU/PP/Restructuring/5-2011 regarding restructuring the office has been renamed as Office of the Principal Accountant General (General and Social Sector Audit), Uttar Pradesh w.e.f. 02.04.2012.



The office of the Principal Accountant General (Civil Audit) is responsible for audit of the offices of the Civil departments of the State government and also the Central government offices located in the State. Audit of the State government autonomous bodies and those of Central government located in the State are also conducted by this office.

The office of the Accountant General (Audit)-II, UP, rechristened as the office of Accountant General (Commercial and Receipt Audit) with effect from September 2004, is headquartered at Lucknow and has a branch office at Allahabad which is located in

Satyanishtha Bhawan alongwith the office of the Principal Accountant General (Civil Audit). Audit of the State Government Undertakings, Companies and Corporations including the Power Corporation, State Road Transport Corporation, UP Housing Board etc. is entrusted to the office of the Accountant General (Commercial and Receipt Audit). These audits are controlled by their headquarters office at Lucknow. In addition to these this office is also responsible for the audit of State and Central Receipts. The Receipt Audit wings are located at Allahabad.

A separate office of Sr. Deputy Accountant General (Local Bodies Audit & Accounts) under the administrative and technical control of Principal Accountant General (Civil Audit) was created by Headquarters in July 2004. A synopsis of activities of the office of Sr. Deputy Accountant General (Local Bodies) is also included as part of this report.

The Accounts and Entitlement responsibilities were distributed between two offices known as Accountant General (A&E)-I and Accountant General (A&E)-II. The former was headed by a Principal Accountant General from September 1985 to August 2002.

The Accounts and Entitlement Offices are mainly housed in a monumental building of grandeur, which was originally the abode of the High Court of Judicature.

An engineering marvel, designed by Lord Peele in 1872, it is one of the four such identical mansions, in a cluster. It is believed that subterranean passages connect them. It is chronicled that the British faced stiff resistance during the First War of Independence, at Allahabad in 1857, the rebellion being led by Maulvi Liaquat Ali, renowned and venerated for his sanctity. He was supported by Zamindars of Chail. Chail is the Tehsil now, land revenue records of which, mention our grounds and premises in its jurisdiction. Oral history says that our offices stand on the very battlefield, in which many Indians, perished. We are conscious of the heritage that is artist's sketch of the monumental building by Shri D.J.Ghosh of our Department adorns this report. Its grandeur, amidst its sylvan surroundings, eludes photography.

