

Office of Chief Controller of Accounts

Ministry of Rural Development / Ministry of Panchayati Raj / DWS

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Accounts at a Glance	<u>2014-15</u>	<u>2013-14</u>	<u>2012-13</u>	<u>2011-12</u>	<u>2010-11</u>
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INTRODUCTION

The Principal Accounts Officer (RD) is common to the following Ministries / Departments of the Government of India:

1. **Ministry of Rural Development**
Department of Rural Development
Department of Land Resources
2. **Ministry of Panchayati Raj**
3. **Ministry of Drinking Water and Sanitation**

The Secretary of each department is the Chief Accounting Authority for that Department.

They are assisted in the discharge of the payments, accounting and internal audit functions by Chief Controller of Accounts (CCA). Under the Integrated Financial Scheme, CCA discharges his functions under the supervision of AS&FA. For consolidation of Accounts, Cadre related issues of Group B, Group C accounting officers etc, CCA reports to Controller General of Accounts. The Chief Controller of Accounts is assisted by one Controller of Accounts, one Assistant Controller of Accounts Six Pay & Accounts Officers and Nine Assistant Accounts Officers stationed at New Delhi.

The accounting organization Ministry of Rural Development is discharging the accounting functions of other Ministries, till the independent structure of accounting set up is put in place for other Ministries. Presently, there is one Principal Accounts Office, four Pay & Accounts Offices and one Internal Audit Wing.

The PAY & ACCOUNTS OFFICE is the basic unit of departmentalized accounts organization. Its main functions include:

1. Pre-audit and payment of all bills through e-payment & DBT, including those of loans and grants-in-aid submitted by Non-Cheque Drawing DDOs.
2. Compilation of monthly accounts of receipts and payments.
3. Maintenance of GPF accounts and authorization of retirement benefits.

The Principal Accounts Office consolidates monthly accounts compiled by its various Pay & Accounts Offices. The Principal Accounts Office also prepares through the CONTACT package, the monthly accounts to be rendered timely to the office of Controller General of Accounts by the prescribed date of 15th of the following month. Principal Accounts Office further prepares the APPROPRIATION ACCOUNTS and the STATEMENT OF CENTRAL TRANSACTIONS and the material for the FINANCE ACCOUNT OF THE UNION GOVERNMENT (CIVIL) for the Department relating to Industry, and makes payments of loans and grants to State Governments through the Reserve Bank of India and renders advice on accounting matters to the Ministry. It also performs all administrative and co-ordination functions for the Accounting Organization including training function and systems support.

FUNCTIONS

All Payments pertaining to the Ministry are made through the Pay and Accounts Offices. There are 6 Drawing and Disbursing Officers under the Ministry presenting their claims/bills to the accredited Pay & Accounts Office who issues cheques/epayments/DBT after exercising the necessary scrutiny.

**** DBT/PFMS**

E-Payment : Swatch Bharat Kosh:

ACCOUNTING PROCESS

The PAOs are the field units where the accounting process starts. The vouchers and the Bank scrolls form the basis for compilation of Accounts. Monthly accounts are prepared and submitted to the Principal Accounts Office. The Principal Accounts Office consolidates the monthly accounts received from all the PAOs and renders a consolidated Monthly Account for the entire Ministry to the Controller General of Accounts for further consolidation of entire Government Accounts.

Annual Finance Accounts and Appropriation Accounts are also prepared by the Principal Accounts Office. Finance Accounts present classified and consolidated accounts of transactions of the Ministry under the Consolidated Fund, Contingency Fund and the Public Account. Appropriation Accounts give grant-wise expenditure against the corresponding provision approved by Parliament with explanations for variation. Both Finance Accounts and Appropriation Accounts are submitted to the Controller General of Accounts. They finally find a place in the Union Government's account prepared by the Controller General of Accounts and laid before the Parliament along with the Audit Report of the Comptroller and Auditor General of India.

BANKING ARRANGEMENTS

SBBJ is the accredited Bank for all four departments. Payments are made through electronic mode or through cheque/DD issued by the P.A.O. Receipts are also remitted to the Bank by the DDOs/concerned parties/PAOs or through normal banking clearing system. After payment, the bank sends a daily scroll of payments as well as receipts through the Focal Point Bank to the PAO. The banking arrangements were reviewed and streamlined a few years earlier under which one PAO deals with only one Focal Point Bank of the accredited Bank.

INTERNAL AUDIT

The INTERNAL AUDIT WING carries out audit of accounts of various units/schemes(MNREGA/PMGSY/RH) of the Ministry to ensure that rules, regulations and procedures prescribed by the Government are adhered to by these units in their day-to-day functioning. It provides valuable information to rectify the procedural omissions and deficiencies and, thus, acts as an aid to the management. The periodicity of audit of a unit is regulated by its nature, volume of work and availability of manpower to conduct internal audit.

GOVERNMENT ACCOUNTS

The financial management of any organization must have a prudent financial system backed by sound and effective accounting procedures and internal controls. A well-designed and well managed accounting system helps ensure proper control over funds.

Accounting policies and procedures are designed to compile accounts fulfilling legal/procedural requirements that govern financial control. Accounts are an integral part of financial management of activities. On the basis of accounts, the Government determines the shape of its monetary and fiscal policies.

STRUCTURE OF ACCOUNTS AND FLOW OF FUNDS

The accounts of Government are kept in three parts: -

1. Consolidated Fund of India
2. Contingency Fund of India and
3. Public Account

CONSOLIDATED FUND OF INDIA

All revenues received by the Government by way of taxes like Income Tax, Central Excise, Customs and other receipts flowing to the Government in connection with the conduct of Government business i.e. Non-Tax Revenues are credited into the Consolidated Fund constituted under Article 266 (1) of the Constitution of India. Similarly, all loans raised by the Government by issue of Public notifications, treasury bills (internal debt) and loans obtained from foreign governments and international institutions (external debt) are credited into this fund. All expenditure of the government is incurred from this fund and no amount can be withdrawn from the Fund without authorization from the Parliament.

CONTINGENCY FUND OF INDIA

The Contingency Fund of India records the transactions connected with Contingency Fund set by the Government of India under Article 267 of the Constitution of India. The corpus of this fund is Rs. 50 crores. Advances from the fund are made for the purposes of meeting unforeseen expenditure which are resumed to the Fund to the full extent as soon as Parliament authorizes additional expenditure. Thus, this fund acts more or less like an imprest account of Government of India and is held on behalf of President by the Secretary to the Government of India, Ministry of Finance, Department of Economic Affairs.

PUBLIC ACCOUNT

In the Public Account constituted under Article 266 (2) of the Constitution, the transactions relate to debt other than those included in the Consolidated Fund of India. The transactions under Debt, Deposits and Advances in this part are those in respect of which Government incurs a liability to repay the money received or has a claim to recover the amounts paid. The transactions relating to `Remittance' and `Suspense' shall embrace all adjusting heads. The initial debits or credits to these heads will be cleared eventually by corresponding receipts or payments. The receipts under Public Account do not constitute normal receipts of Government. Parliamentary authorization for payments from the Public Account is therefore not required

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