

ACCOUNTING ORGANISATION

Secretary (Consumer Affairs) is the Chief Accounting Authority of Ministry of Consumer Affairs, Food & Public Distribution (MO CA, F&PD), Department of Consumer Affairs and Chief Controller of Accounts is the head of Accounting Organization of Ministry of Consumer Affairs, Food & Public Distribution. The Organization Chart of the Accounting set up is shown in Chart given below.

The Chief Controller of Accounts is the overall in-charge of the Departmentalized Accounting Organisation and responsible for:-

- Arranging all payments after pre-check through Pay and Accounts Offices.
- Ensuring post-check of payments in all cases where the payment function is with the Departmental Officer.
- Monthly and Annual compilation and consolidation of accounts of the Department of Consumer Affairs and its submission to the Controller General of Accounts.
- Preparation of Monthly and Annual (Appropriation Accounts, Finance Accounts and SCT) Financial Statements in respect of Department of Consumer Affairs.
- Payments of Loans and Grants to State Governments through Reserve Bank of India and watching the repayments of loans and receipt of interest on time.
- Accounting for all receipts of Department.
- Conduct Internal Audit of Payment and Accounts records maintained by the various field formations and Pay and Accounts Offices of Department of Consumer Affairs.
- Special Audit of field formations & Grantee Institutions as and when directed by the Department.
- Ensure timely issuance of Pension Payment Order & payment of Retirement Benefits including Final Payment of General Provident Fund.

- Ensure Timely Remittance of New Pension Scheme Contribution to National Securities Depository Limited.
- The Chief Controller of Accounts exercises the powers of Head of the Department for the Accounting Organization and manages the Cadre with reference to Administrative and Co-ordination functions through the Principal Accounts Office (Administration) and all matters concerning training, promotions, confirmations, transfers, maintenance of CR dossiers, disciplinary and court cases, leave etc. under policy direction of Controller General of Accounts.

The Payment and Accounting functions are being performed through four Pay and Accounts Offices which are located in Delhi, Mumbai, Kolkata and Chennai. All payments pertaining to the Department are made through Pay & Accounts Offices. Drawing and Disbursing Officers present their claims/bills to the designated PAO, who issue cheques/e-Payment after the exercising the necessary scrutiny. One DDO has been given cheque drawing powers. The Pay and Accounts Offices are the field units from where the accounting process initiate. The vouchers and the bank scrolls form the basis for compilation of accounts.

The Principal Accounts Office (Pr.AO) plays an important role in coordinating and controlling the activities of all PAOs. Pr.AO is also responsible for consolidation of the monthly accounts submitted by the PAOs, Flash figures, Monthly DO on monthly basis and preparation of Appropriation Accounts, Statement of Central transaction, Journal Entries material for Finance Accounts, etc. Pr.AO also performs all administrative and coordinating functions of the Accounting organisation including rendering technical advice to the Regional Pay and Accounts Offices.

Pay and Accounts Offices:

Pay and Accounts Offices performs following functions:

- i. Pre- check and passing of bills and issue of cheques for payment.
- ii. Check of classification in compilation sheet/book of vouchers to ensure correctness of posting.
- iii. Preparation and Submission of Monthly Accounts
- iv. Final settlements of pension and other retirement benefits, GPF, leave encashment CGEGIS etc.
- v. Bank reconciliation and review of balances under Debt. Deposit and Remittance Heads.

Preparation and submission of MIS and other reports and returns to concerned Quarters.

E-Lekha

E-lekha is an e-governance initiative by the Office of Controller General of Accounts, Ministry of Finance. Under this all PAOs are uploading the daily abstract of accounts on the e-lekha website on day-to-day basis. The expenditure and receipt of the ministry can be viewed from the Link e-Lekha on the website cga.nic.in.

Defined Contribution Pension Scheme

A New Pension Scheme called Defined Contribution Pension Scheme introduced by the Government of India w.e.f 1.1.2004 has been implemented in the Ministry. All PAOs and CDDOs of the ministry are remitting the subscribers contribution to the trustee bank of NSDL and the subscriber's contribution files are being uploaded on the NSDL website regularly.

E-Payment

The Controller General of Accounts, Ministry of Finance has developed a facility in COMPACT for electronic payment (e-payment through digitally signed electronic advices). This is gradually replacing the existing system of payment through cheques while leveraging the COMPACT application running in all Pay & Accounts Offices of all Ministries/Departments of Central government.

The e-payment system is a fully secured web based system of electronic payment services which introduces transparency in government payment system. Payment from the Government under this system is made by credit of money directly into the bank account of the payee through digitally signed e-advices generated from COMPACT through the 'Government e-payment Gateway (GePG)' on a secured communication channel.

Government e-payment Gateway (GePG) is a portal which enables the successful delivery of payment services from Pay & Accounts offices for online payment transactions. The GePG serves as middleware between COMPACT application at PAOs and the Core Banking Solution (CBS) of the banks/RBI and facilities include automating the manual registration process, e-payment advice and e-scrolls communication.

Public Financial Management System (PFMS)

The Public Financial Management System (PFMS) is a Central Sector Plan Scheme of the Planning Commission and is being implemented by the Office of Controller General of Accounts. The scheme aims at establishing a suitable on-line Management Information System and Decision Support System for the Plan Schemes of the Government of India. The System is envisaged to track fund disbursement from government of India up to the last beneficiary under Plan Schemes and ultimately report on fund utilization at different levels of implementation on a real time basis. This shall not only make monitoring of the Plan Schemes more effective but also augment efficiency of Public Financial Management.

Reports

The following reports are prepared in Principal Accounts Office on the basis of Data submitted by the PAOs:-

- (i) Appropriation Accounts
- (ii) Finance Accounts
- (iii) Appropriation Audit Register
- (iv) Put Through and PSBS Report
- (v) DDR Ledger Head
- (vi) IEBR (Internal External Budgetary Resources)
- (vii) Net Expenditure report
- (viii) Expenditure Reports pertaining to Income Tax, Interest, Pension, Loan, CGEGIS etc.
- (ix) Quarterly reports of Pay & allowances of all PAOs employees.
- (x) SCT (Statement of Central Transactions)
- (xi) Progressive expenditure report.
- (xii) DDO wise Head of Account wise Budget monitoring (In PAOs)
- (xiii) Release of loans, repayment & interest payment.
- (xiv) Quarterly Statements on Government Guarantees.

THE ACCOUNTING ORGANISATION

SECRETARY

(Department of Consumer Affairs)

Chief Accounting Authority

ADDITIONAL SECRETARY & FINANCIAL ADVISOR

CHIEF CONTROLLER OF ACCOUNTS

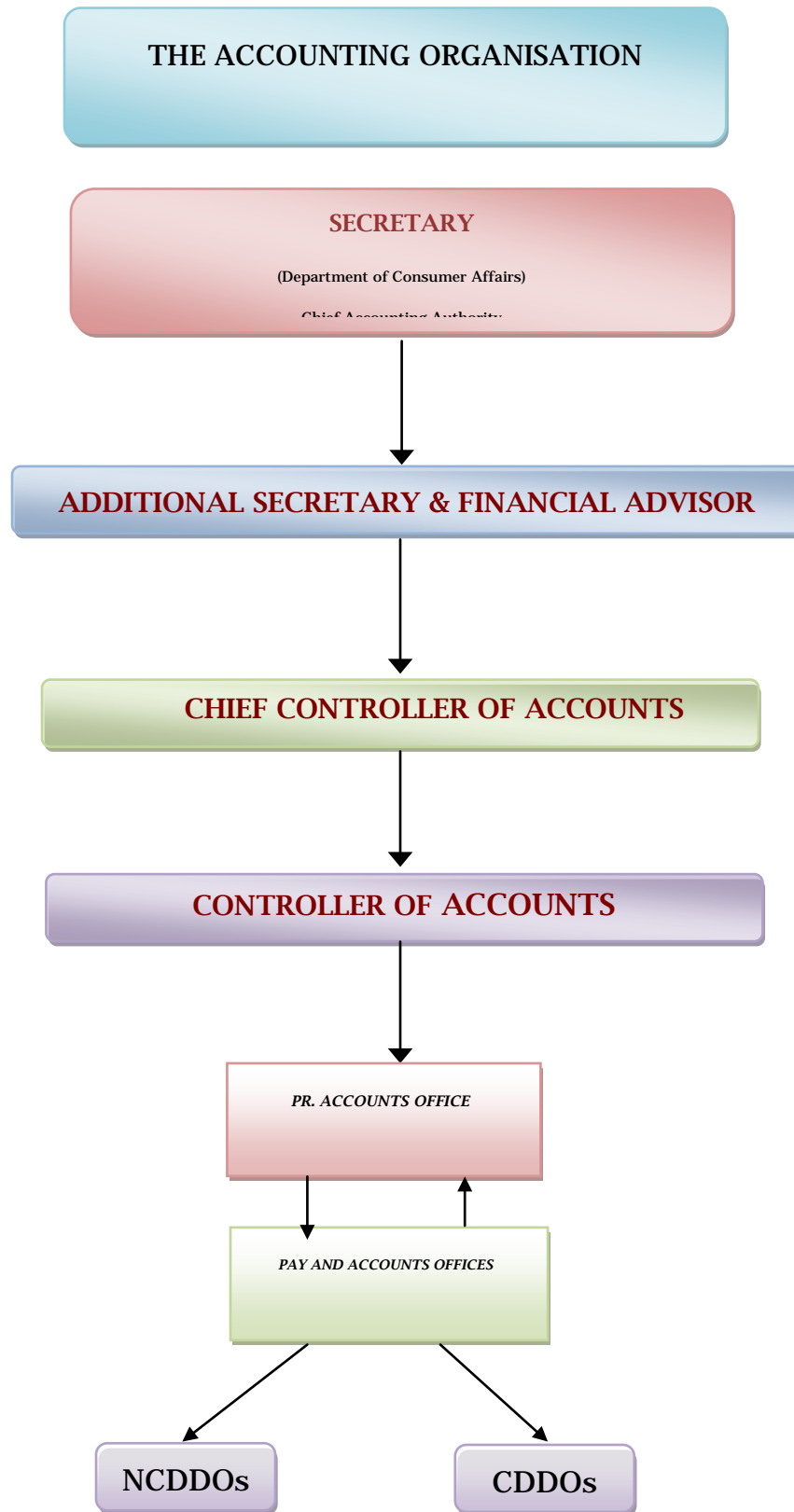
CONTROLLER OF ACCOUNTS

PR. ACCOUNTS OFFICE

PAY AND ACCOUNTS OFFICES

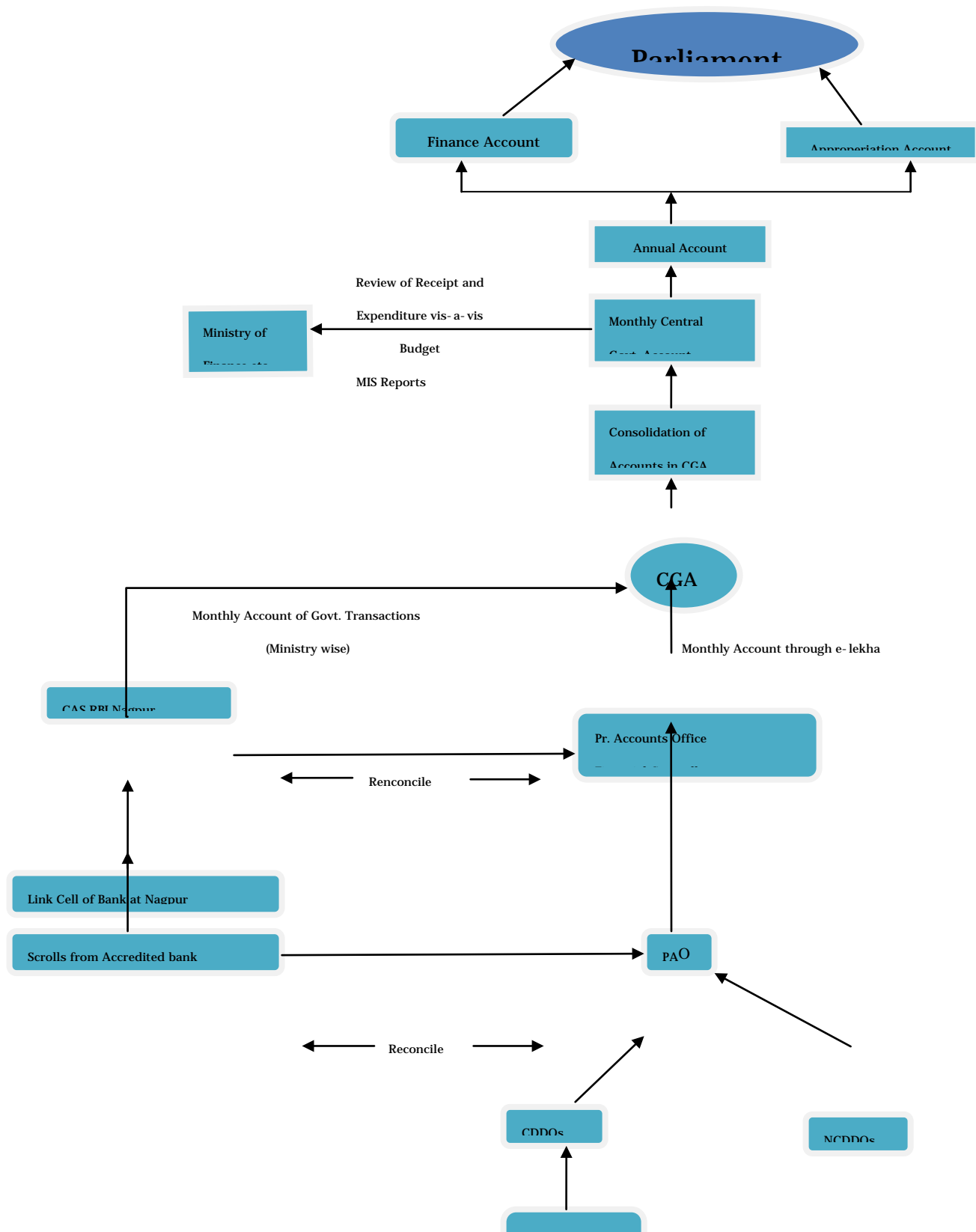
NCDDOs

CDDOs



ACCOUNTING OPERATIONS- AN OVERVIEW

For the Government



Flow of Accounting Information

