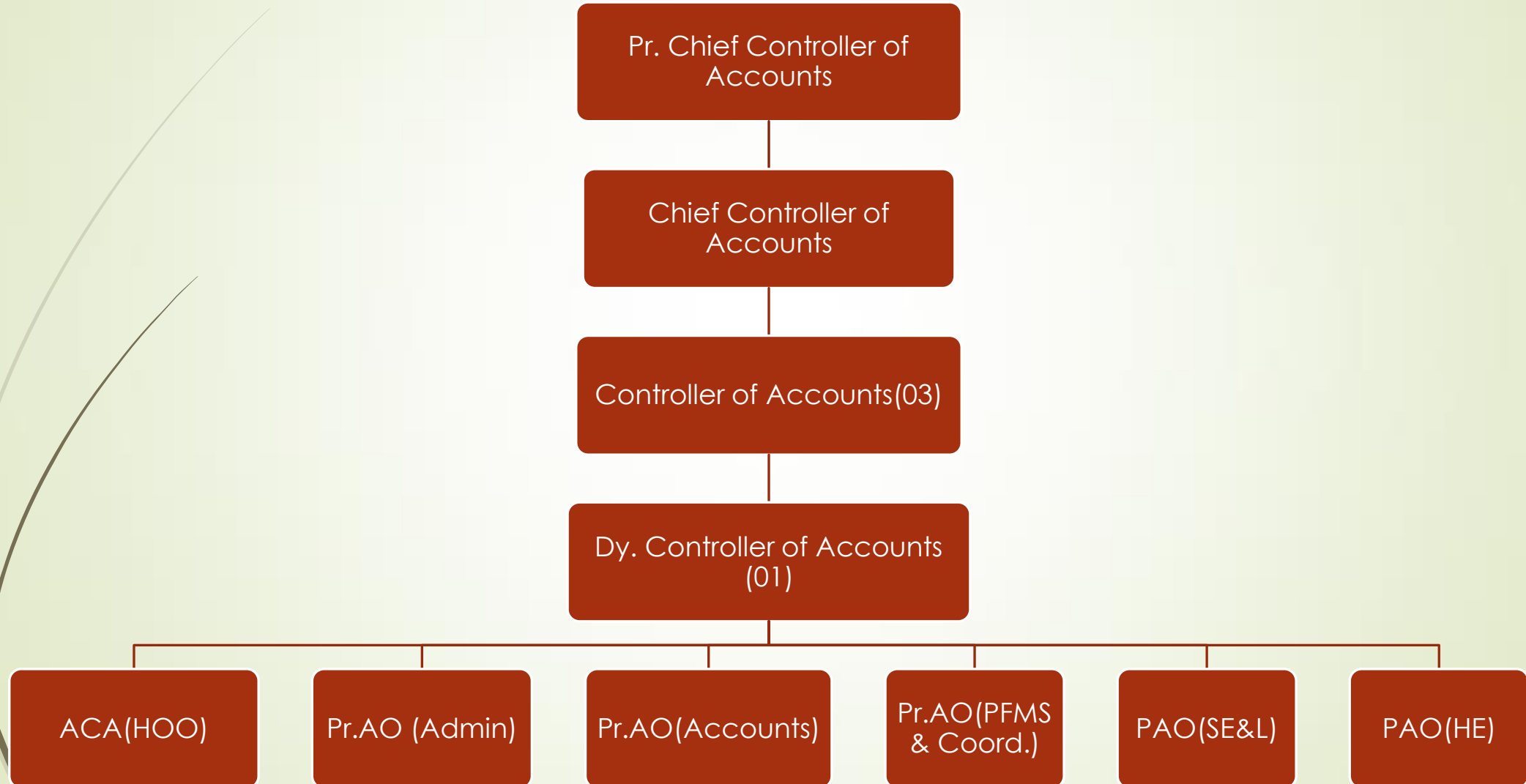


# Organizational Structure



# **PRINCIPAL CHIEF CONTROLLER OF ACCOUNTS ORG.**

## **INTRODUCTION**

The Education Secretary is the Chief Accounting Authority of the Ministry of Education and discharges his duty with the assistance of Financial Advisor and Principal Chief Controller of Accounts (Pr. CCA). The Principal Chief Controller of Accounts is the Head of the Accounting organization of Ministry of Education.

The Departmental Accounting Organization, Ministry of Education headed by Pr. Chief Controller of Accounts is responsible for payment & accounting and Internal Audit functions of Ministry and comprises Principal Accounts Office, 02 Pay and Accounts offices and an Internal Audit Wing. The Principal Chief Controller of Accounts is assisted by Chief Controllers of Accounts, 03 Controllers of Accounts, 01 Dy. Controllers of Accounts, 01 Assistant Controller of Accounts, and 05 Senior Accounts Officers.

**The office of Pr. CCA is responsible for following Functions:**

### **(a) Receipts, Payments and Accounts:**

- All types of **payments** pertaining to Ministry of Education through Pay and Accounts Offices and Cheque Drawing DDOs of various departments/organizations including pay and allowances, office contingencies, miscellaneous payments of admissible loans, advances to Government servants and authorization of grants-in-aid, Loans to State Governments.
- **Speedy settlement of Pensions, Provident Fund** and other retirement claims
- Preparation and accounting of **Receipt Budget** of the Ministry and monitoring of outstanding receipts due to the Government.
- Compilation and consolidation of the **monthly accounts** of the Ministry and its submission to the Controller General of Accounts.
- Preparation of scheme wise expenditure and cash flow statements.
- Compilation and submission of SCT (Statement of Central Transaction) Monthly and Annual Accounts viz. **Appropriation Accounts, Finance Accounts** to O/o Controller General of Accounts.
- Making available accounting information to concerned authorities for effective Financial management

**(b) Internal Audit/Performance Audit:**

- Assessment of adequacy and effectiveness of Internal controls in general, and soundness of financial systems and reliability of financial and accounting reports in particular;
- Identification and monitoring of risk factors (including those contained in the Outcome Budget).
- Critical assessment of economy, efficiency, and effectiveness of service delivery mechanism to ensure value for money; and.
- Providing an effective monitoring system to facilitate and course corrections.
- Special/Risk Based audit of various Schemes and Programs of the Ministry to identify risk areas creating obstructions in achieving the targets of the Schemes and suggesting the remedial steps for the improvement of the performance of the programs.

**(c) Public Financial Management System (PFMS):**

- Act as nodal officers for PFMS and assists FA to ensure that guidelines/ instructions issued on PFMS are followed /implemented and resolve issues relating to efficient running of PFMS.
- Monitor the use of PFMS and its different modules and coordinate with Ministry and PFMS Division of O/o CGA for: timely, accurate and useful financial reporting; tracking flow of funds to the last level implementing agency/beneficiary; and monitoring fund utilization under Central Sector/Centrally Sponsored/Direct Benefit Transfer schemes of Government of India.
- Coordinate integration of data bases and processes with the PFMS, for establishing a Government Integrated Financial Management Information System (GIFMIS).
- Carry out regular review of reports and information in PFMS and present it to the Senior Management, for assistance in decision making.
- Monitor relevant PFMS reports and dashboard on regular basis to ensure accuracy of reports and monitoring and reporting on the performance of the schemes in their Ministries.

**(d) Expenditure and Cash Management:**

- Coordinate with Ministries/Departments for compliance to the Cash Management guidelines issued by Budget Division, M/o Finance (Monthly Expenditure Plan [MEP]/Quarterly Expenditure Plan (QEP) limits.
- Expenditure and Cash Management.
- Estimation and flow of non-tax revenue receipts.
- Monitoring of Assets and Liabilities.
- Disclosure and reporting requirements under Fiscal Responsibility and Budget Management Act
- Supervision of Budget Division of the Ministry.