

## **ANNEXURE- I**

### **Brief Description of The Chief Controller of Accounts Organization**

#### **ACCOUNTING ORGANIZATION**

Secretary (P & NG) is the Chief Accounting Authority of Ministry of Petroleum & Natural Gas and Chief Controller of Accounts is the head of Accounting Organization of M/o P & NG. The Organization Chart of the Accounting set up is shown in Chart.

The main responsibilities of Chief Controller of Accounts, M/o P&NG are:

- i. The accounting information generated in the Pay and Accounts Office is consolidated in the Principal Accounts Office for each month and then submitted to the Controller General of Accounts (CGA, Department of Expenditure, Ministry of Finance.
- ii. Payment functions through the Pay and Accounts Office Ministry of Petroleum and Natural Gas.
- iii. Preparation of Annual Headwise Appropriation Accounts and Statement of Central Transactions for the Ministry.
- iv. All banking arrangement with Receipts and Payment functions related to the Ministry.
- v. Training of officials to enhance their skill and knowledge particularly in accounts, budget, internal audit and information technology.
- vi. Conducting Internal Audit of various offices/organizations of Ministry of Petroleum & Natural Gas.
- vii. With the thrust towards computerization in every sphere of life, the office of the Chief Controller of Accounts is utilizing the software COMPACT (PAO-2000) and PFMS for various level computerizations for consolidating monthly accounts and generating various statements. It is done at two levels:-
  1. PAOs Level- COMPACT (PAO2000)/PFMS
  2. Principal Accounts Office Level – E-Lekha.

#### **Internal Audit Wing**

It is mandatory functions of each Ministry and broad purposes of Internal Audit of the organizations are evaluation of the individual schemes, appraisal and the Monitoring of the various operations, Loans and Advances and Grant-in-Aid. Internal Audit has been recognised as an Aid to the Higher Management for Monitoring the Financial performance and effectiveness or efficiency of various programmes, Schemes and activities etc. Primary function of Internal Audit is to verify the accuracy and

authenticity of accounts which include payments, Receipts and expenditure. Internal Audit of this office has been entrusted with the job of test check of accounts, procedure adopted in processing the cases schemes and programs and implementation thereof in the Ministry of Petroleum & Natural Gas.

### **E-Lekha**

E-Lekha is an e-governance by initiative by the CGA. 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](http://cga.nic.in) and [pfms.nic.in](http://pfms.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 Pay & Accounts Office of the Ministry is remitting the subscribers contribution to the trustee bank of NSDL and the subscriber's contribution files are being uploaded on the NSDL website regularly.

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

- (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) Monitoring of Receipts on Account of Royalty, Profit Petroleum & License.
- (xv) Preparation of Non-Tax Revenue Receipts Budget.

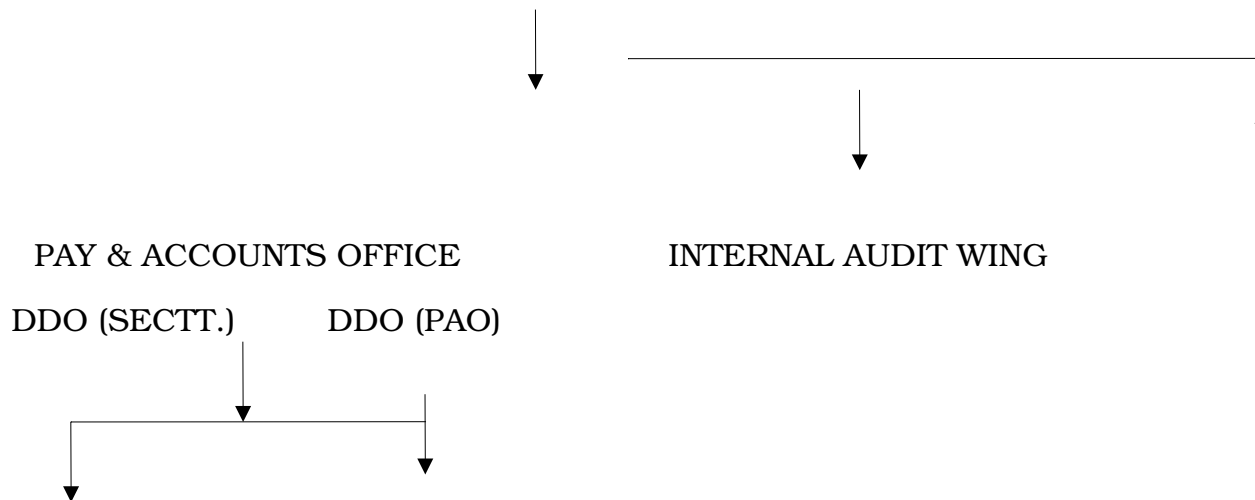
**STRUCTURE OF ACCOUNTING ORGANIZATION**

SECRETARY  
(CHIEF ACCOUNTING AUTHORITY)

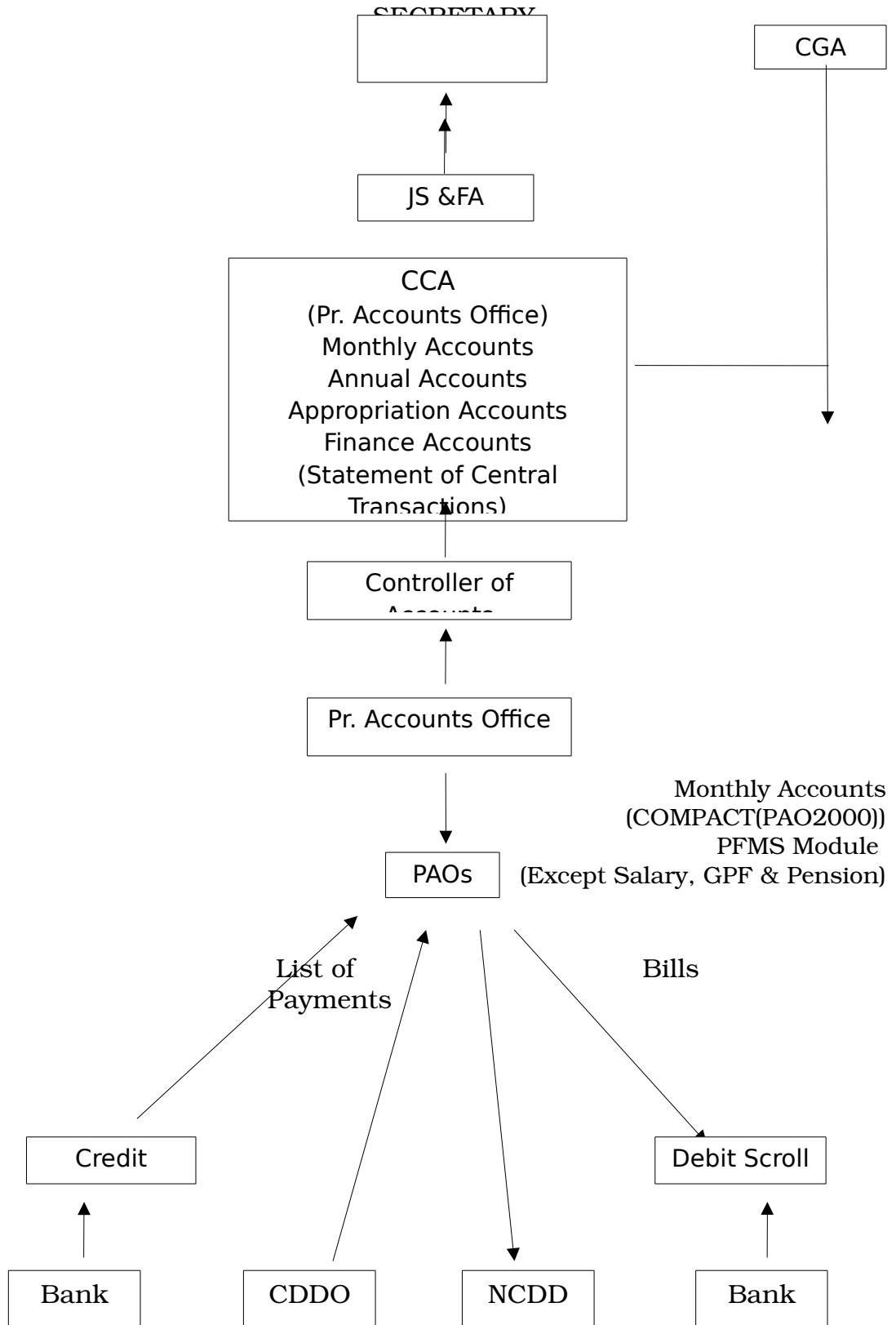
↓  
FINANCIAL ADVISOR

↓  
CHIEF CONTROLLER OF ACCOUNTS

↓  
CONTROLLER OF ACCOUNTS  
PRINCIPAL ACCOUNTS OFFICE



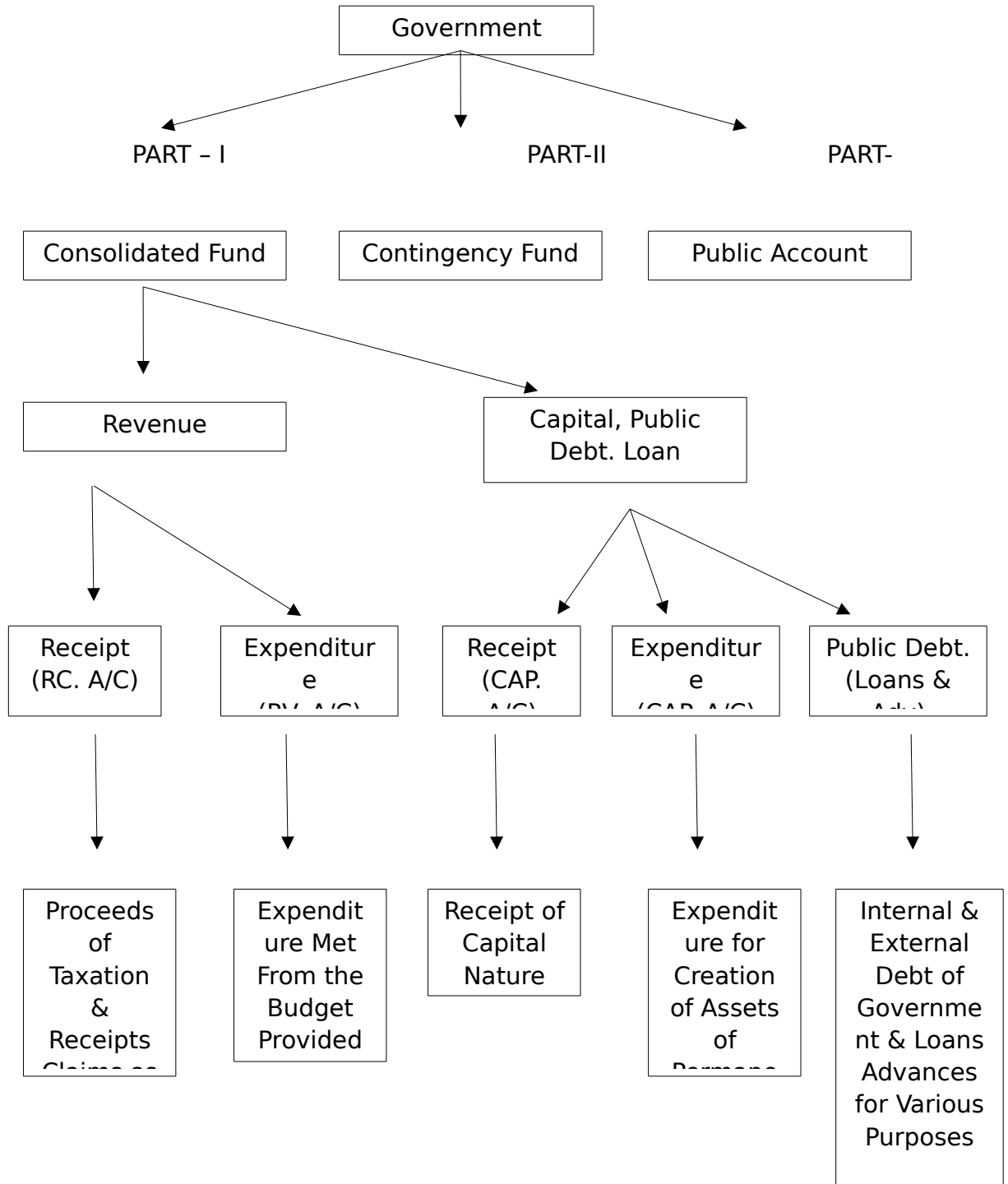
**FLOW OF ACCOUNTING INFORMATION**



**HIGHLIGHT OF ACCOUNTS**

Government Accounts are kept in three parts, viz. Consolidated Fund, Contingency Fund and Public Account. The following is a pictorial representation of the Government Accounts:-

III



**ACCOUNTING OPERATIONS- AN OVERVIEW**

