

## ORGANISATION

Secretary (MoEF) is the Chief Accounting Authority of Ministry of Environment & Forests and Controller of Accounts is the head of Accounting Organisation of Ministry of Environment & Forests . The Organisation Chart of the Accounting set up is shown in Chart 2.1.

The main responsibilities of Controller of Accounts, MoEF are:

- i. The accounting information generated in the various Pay and Accounts Offices is consolidated in the Principal Accounts Office for each month and then submitted to Controller General of Accounts (CGA), Department of Expenditure, Ministry of Finance.
- ii. Payment functions through the Pay and Account Offices.
- iii. Preparation of Annual Head wise 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 skills and knowledge particularly in accounts, budget, internal audit and information technology.
- vi. Conducting Internal Audit of various offices / organizations of Ministry of Environment & Forests.
- vii. With the thrust towards computerization in every sphere of life, the office of the Controller of Accounts is utilizing the software COMPACT (PAO2000) and E-lekha for various level of computerizations for consolidating monthly accounts and generating various statements. It is done at two levels:-

1. PAOs level – COMPACT(PAO2000)
2. Principal Accounts Office level – through E-lekha.

Through E-lekha software Pr. A.O generates certain reports such as: - Grant wise reports, Major Head wise reports, Revenue receipts, PAO wise consolidation reports monthly & Progressive.

### E-Lekha

E- lekha is an e-governance 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).

### CPSMS (Central Plan Scheme Monitoring System)

A tool that establish a common platform for monitoring of disbursements under the Central Plan Schemes of the Government of India with the objective of instituting a meaningful information system for the stakeholders and improving the payment system for the intended beneficiaries.

It is the responsibility of the Controller of Accounts to ensure that all Plan Scheme Sanctions be incorporated in this software.

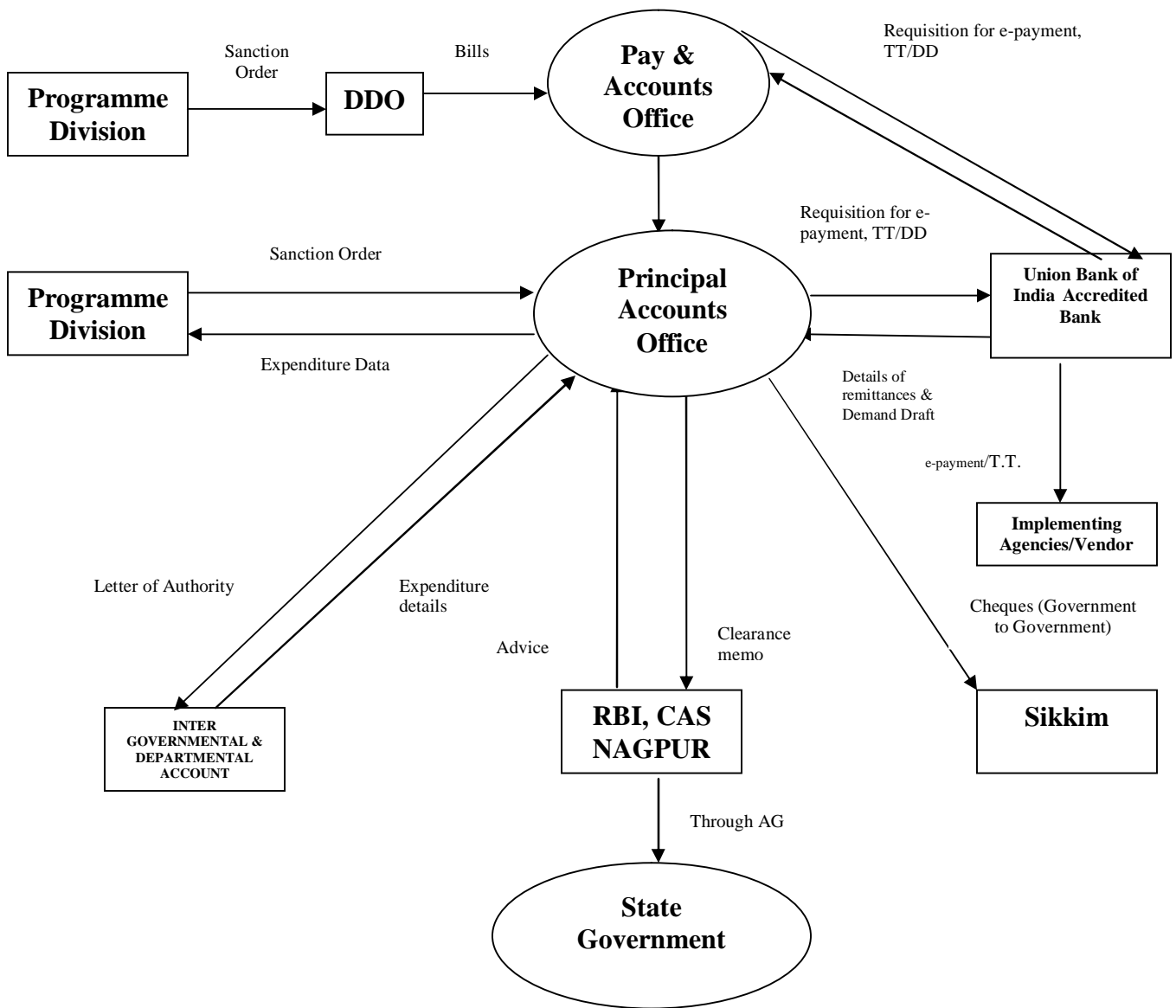
## **Defined Contribution Pension Scheme (New Pension Scheme)**

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.

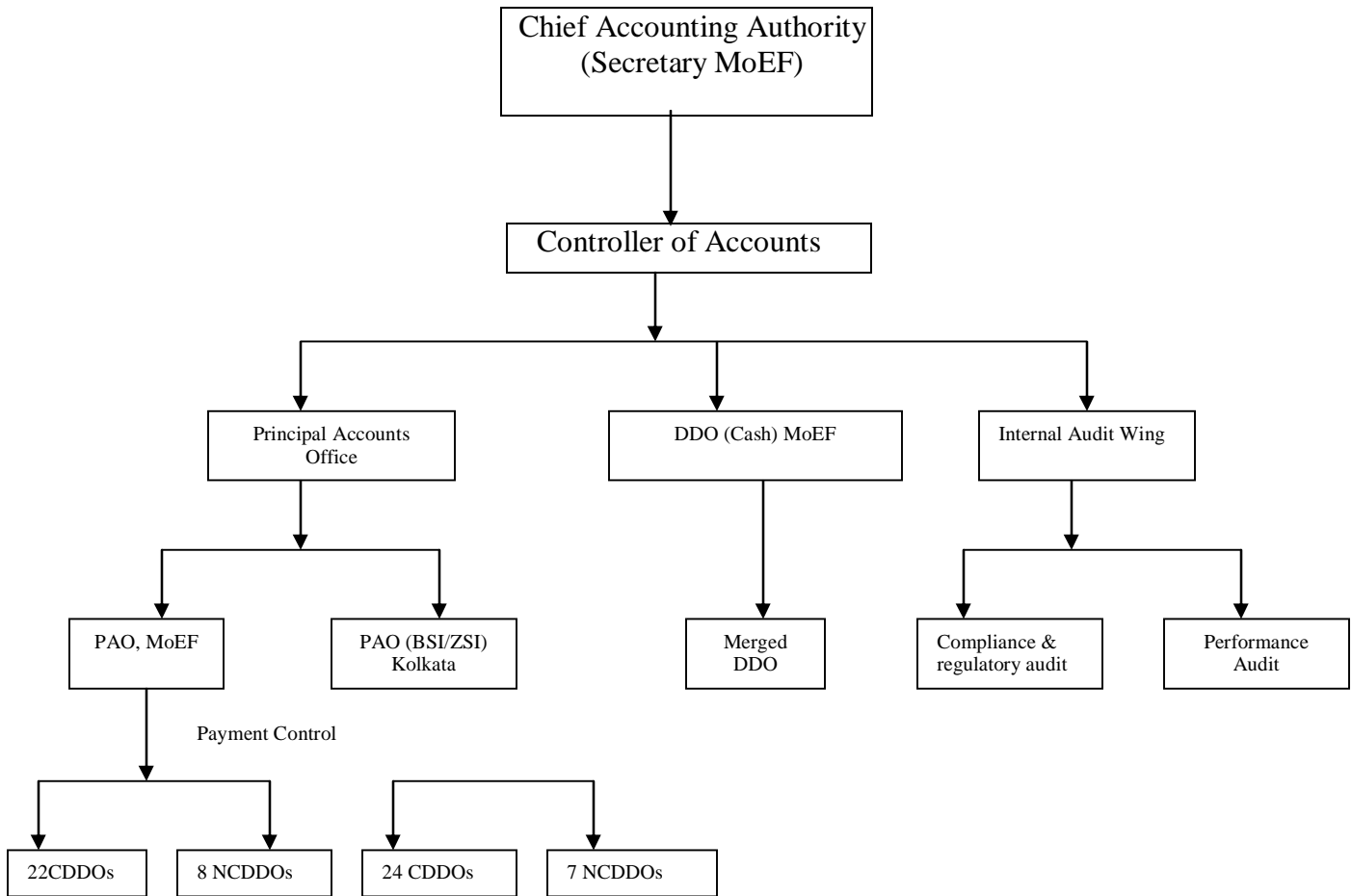
The following reports are prepared in Principal Accounts Office on the basis of Data submitted by the PAOs:-

- (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 of loans & interest payment thereon.

**HIGHLIGHT OF ACCOUNTS**



# ACCOUNTING ORGANISATION



# Preparation of Annual Accounts of Government of India

