

F.No.TA-2-01001/2/2020-TA-II(Comp 2001)/596
Government of India
Ministry of Finance
Department of Expenditure
Mahalekha Niyantrak Bhawan
GPO Complex, E-Block, INA, New Delhi-110 023

Dated: 23rd July, 2021

OFFICE MEMORANDUM

Subject: Roles and responsibilities of Pr.CCAs/CCAs/CAs as Heads of Accounting Organisation in Ministries/Departments-reg.

Departmental Accounting Organizations headed by Pr.CCAs/CCAs/CAs (Independent Charge) supervise the PAOs of Civil Ministries/Departments to establish an efficient and effective payment system, and to support the tax collection system. They also have to monitor the performance of the system in conformity with prescribed rules and regulations, financial reporting functions and carry out Internal Audit in civil Ministries/Departments of the Union Government. They discharge the functions through and with the assistance of the CAs/Dy.CAs/ACAs and Sr.AOs/AOs of the Ministry/Department concerned on these matters. The organisation has been at the forefront in leveraging information technology for delivery of these services in consonance with the constantly changing technological environment and increasing ICT penetration in the country.

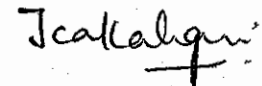
2. Rule 86 of GFR,2017 mandates that Public Finance Management System (PFMS), an integrated Financial Management System of the CGA, shall be used for sanction preparation, bill processing, payment, receipt management, Direct Benefit Transfer, fund flow management and financial reporting. Further Treasury Single Account System(TSA) has been introduced for Just in time releases to Central Autonomous Bodies. In addition to the other responsibilities, Pr.CCAs/CCAs/CAs (IC) shall play a pivotal role for coordination in implementation of the various modules of PFMS and TSA in different Ministries/Departments and Implementing Agencies (IAs).

3. The spectrum of work, for which Pr.CCAs/ CCAs/CAs (Independent Charge) are responsible, are enumerated in para 1.3 of the Civil Accounts Manual (CAM) which is in line with the Charter of FAs issued by the Department of Expenditure in the year 2006. The changes in CAM are necessitated to keep it in tune with the changing environment. In accordance with the revised outcome driven financial and accounting regime, a charter containing the roles and responsibilities of Pr.CCAs/CCAs/CAs (IC) as Head of Accounting Organisation are given in **Annexure I** to provide guidance to the users. The roles and responsibilities of CCAs/CAs not working as Head of Accounting Organisation and of Dy.CAs/ACAs are given in **Annexure II**.

4. Correction slip to para 1.3 of the Civil Accounts Manual shall be issued separately.

This issues with the approval of Controller General of Accounts.

Encl: As above.



(T.C.A. Kalyani)

Jt. Controller General of Accounts

To

1. All Pr.CCAs/CCAs/CAs of Ministries/Departments.

Copy for kind information to:

1. FS & Secretary (Expenditure).
2. All Secretaries of Ministries/Departments.
3. Controller General of Accounts.
4. All Financial Advisors of Ministries

✓ Sr.AO (ITD) - For uploading in cga website.

Charter of Pr.CCAs/CCAs/CAs (IC) as Heads of Accounting Organisation in Ministries/ Departments

Pr.CCAs/CCAs/CAs (IC) of the Ministries/Departments concerned are the heads of the accounting organisation in the respective Ministries/Departments. Their broad functions are prescribed as below-

1. Receipts, Payments and Accounts:

- i. Oversee that effective and efficient systems with necessary internal controls are in place for accounting of all receipts and payments of respective Ministry/Department of the Central Government.
- ii. Supervise payments and receipts through Pay and Accounts Offices and Cheque Drawing and Disbursing Offices (CDDOs) of various Central Civil Ministries/Departments in conformity with prescribed Rules and regulations.
- iii. Supervise timely payment to claimants (Government servants, vendors, grantee and loanee institutions etc. including payment to suppliers w.r.to procurement through GeM) as per codal provisions.
- iv. Ensure efficiency, accuracy and timely submission of monthly and annual accounts to o/o of CGA.
- v. Ensure timely, accurate, comprehensive, relevant and useful Financial Reporting.
- vi. Ensure accuracy and timely submission of monthly reports to o/o CGA.
- vii. Monitor efficient service delivery to the Ministry/Department by the accredited/ authorized banks and monitor their system for timely realization of receipts into Government Accounts.
- viii. Monitor adherence to prescribed accounting standards, rules and principles.
- ix. Ensure timely submission of Audited Annual Appropriation Accounts duly signed by Chief Accounting Authority of the Ministry/Department to o/o CGA.
- x. Ensure preparation of annual 'Accounts at a Glance' in r/o their Ministry/Department.
- xi. Examine the proposal of Ministries/Departments for opening of a Personal Deposit Account or framing accounting procedure in respect of a newly created Fund in the Public Account of India for making it operational.
- xii. Review of payment sanctions (including GST refunds sanction) by Pr.CCA /CCA /CA as per the monetary limit prescribed by O/o CGA from time to time.
- xiii. Monitor the clearance of balances under Debt, Deposit, Suspense and Remittance (DDSR) heads and take timely corrective actions to clear adverse balances under the heads.
- xiv. Monitor opening of appropriate heads of account for new schemes as per Budget circular and LMMHA.
- xv. Monitor timely and accurate authorization of pension and other retirement benefits to retiring Government servants.
- xvi. Coordinate with GeM Standing Committee on the matters relating to procurement and related payments.
- xvii. Financial and technical advice specific to CBDT and CBIC on matters relating to accounting of direct/indirect taxes.
- xviii. Pr. CCA, CBDT/Pr. CCA, CBIC shall oversee and monitor the overall banking operations in regard to collection and refund of direct/indirect taxes and their reconciliation and remittance to the Government Account.
- xix. CCA, Finance shall be responsible for overseeing preparation of Internal Debt Accounting and compilation of Security/Bond-wise balances based on inputs from various stakeholders.

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- xx. Chief Controller(Pension),CPAO,O/o CGA shall oversee disbursement and accounting of pension and family pension through authorised Banks in respect of Central Civil Pensioners, National Capital Territory of Delhi, Union Territories without Legislature, Former Members of Parliament, retired Judges of the High Courts and the Supreme Court, All India Service Officers, pension and other amenities to the former Presidents/Vice Presidents of India, Pension to Freedom Fighters and Family Pension to the families of the Central Government employees who are covered by NPS. CPAO is entrusted with the responsibility of administering the "Scheme of payment of pension to Central Government (Civil) Pensioners through Authorized Banks".

In respect of the above responsibilities, the Pr.CCAs/CCAs/CAs(IC) shall function under the direction, superintendence and control of the Controller General of Accounts.

2. **Budget formulation including Outcome Budget:**

- i. Pr.CCA/CCA/CA (IC) shall monitor and assist in preparation of budgetary proposals and assist the administrative Ministries /Departments in better *inter-se* programme prioritization/allocation within the budgetary ceilings, based on the analysis of expenditure and profile of each programme /sub-programme.
- ii. Provide necessary support to the administrative Ministries/Departments in preparation of Outcome Budgets/Output-Outcome Monitoring Framework (OOMF) in accordance with the time schedule/ guidelines laid down from time to time by Ministry of Finance.
- iii. Furnish the budget estimates in respect of Public Account transactions to Budget Division and Composite Demands controlled by Budget Division for their inclusion in the Budget.
- iv. Furnish budget estimates for interest on Provident Fund balances of employees and on various deposits in the Public Account including Reserve Funds.
- v. Monitor all reports and statements related to Budget documents.

3. **Estimation of Non- Tax Revenue Receipts:**

- i. Assist FA in periodical reviews of various non-tax revenue receipts of the Ministries/Departments with the Administrative Divisions and furnish estimates of non-tax Revenue Receipts to Budget Division, DEA.
- ii. CCA, Finance shall be responsible to furnish non-tax revenue receipts estimates relating to Group Insurance Scheme for Central Government employees to the Budget Division for its inclusion in the Budget [Specific to CCA(Fin)]

4. **Internal Audit/Risk Based Audit:**

- i. Discharge the duties of Member Secretary of Internal Audit Committee headed by the administrative Secretary to review audit paras of PAC, C&AG and Internal Audit and concomitant compliance/course correction.
- ii. They are responsible to conduct special audit in Ministries/Departments as per the direction of Chief Accounting Authority or CGA. The Internal Audit Wing working under the control and supervision of the Pr.CCAs/CCAs/CAs would move beyond the existing system of compliance /regulatory audit and would focus on:
 - a. Assessment of adequacy and effectiveness of internal controls in general, and soundness of financial systems and reliability of financial and accounting reports in particular;

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- b. Identification and monitoring of risk factors (including those contained in the Outcome Budget/OOMF Framework);
 - c. Critical assessment of economy, efficiency and effectiveness of service delivery mechanism to ensure value for money; and
 - d. Providing an effective monitoring system to facilitate mid-course corrections.
- iii. Furnishes financial appraisal of schemes and monitors projects and schemes through regular Internal Audit.
 - iv. Conducts audit of accredited banks, authorised/other banks/CPPCs and Focal Point Bank branches including e-FPBs in respect of Government transactions in organisations where it has been required.
 - v. Conducts Internal Audit of collections of the National Small Savings Scheme. (Specific to M/o Finance)
 - vi. Shall ensure to prepare the annual Audit Plan and Annual Internal Audit Review.

The above functions shall be carried out as per the guidelines issued by the CGA from time to time.

5. Public Financial Management System & IT projects:

- i. Monitor the usage of PFMS and its different modules including coordinating with Ministry and PFMS Division of O/O CGA for timely, accurate and useful financial reporting for the purpose of tracking flow of funds to the last level implementing agency/beneficiary and its utilisation under Central Sector/Centrally Sponsored/Direct Benefit Transfer schemes of Government of India.
- ii. Coordinate integration of data bases and processes for establishing a Government Integrated Financial Management Information System (GIFMIS).
- iii. Render professional expertise in the functioning of the financial management system, from the system point of view and making it more effective.
- iv. Monitor the implementation of security guidelines issued for access control and other related security aspects of PFMS and ensuring data security by regular monitoring of the system.
- v. Ensure correct mapping of the accounting basket of Central Sector and Centrally Sponsored Schemes for accurate expenditure reporting.
- vi. Regular review of reports and information in PFMS and to present it to the Executive for decision making.
- vii. Monitor all reports and dashboard on regular basis to ensure accuracy of reports relating to performance of the schemes in their respective Ministries.
- viii. Ensure timely weeding out of dormant registration of Agencies and etc.

6. Expenditure and Cash Management:

Coordinate with Ministries/Departments for compliance of Cash Management system guidelines issued by Budget Division, MoF (Monthly Expenditure Plan[MEP]/Quarterly Expenditure Plan (QEP) limits, implementation of TSA system for release of funds to Autonomous bodies in 'Just-in-time' .

7. Disclosure and reporting requirements under FRBM Act.

Assist in preparation of the disclosure statements required under the FRBM Act in respect of their Ministry/Department for incorporation in the consolidated statement compiled by the Ministry of Finance for the Government as a whole.

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8. Monitoring of Assets and Liabilities:

Assist Ministries/Departments for maintaining comprehensive record of Assets and Liabilities and monitoring of Government Guarantees.

9. Interaction between Ministry of Finance and the FAs:

The Pr.CCAs/CCAs/CAs (IC) shall provide required material and assistance for the quarterly meeting of FAs with Secretary (Expenditure) and other financial inputs as required by FAs from time to time.

10. General Administration and Coordination:

- i. Exercise the powers of the Head of the Department for the Accounting Organisation and is responsible for the Administration and Establishment related functions.
- ii. Discharge of responsibilities in terms of the statutory powers to be exercised being the Appointing Authority/Disciplinary Authority.

Note:

- a. In Ministries/ Departments which are headed by Pr. CCAs, these items of work may be delegated to CCAs/CAs as per their administrative convenience, subject to codal provisions.
- b. In addition to the above, Pr.CCAs/CCAs/CAs shall also be responsible for any other works assigned by Chief Accounting Authority/ Controller General of Accounts.

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Chief Controller of Accounts(CCA) /Controller of Accounts (CA)
(not working as Head of Accounting Organisation)

Pr.CCAs/CCAs/CAs(IC) discharge their functions as Head of Accounting Organisation through and with the assistance of the CCAs/CAs/Dy.CAs/ACAs and Sr.AOs/AOs of the Ministry/Department concerned. CCAs/CAs with independent charge shall have the same roles mentioned for Pr.CCA/CCA being Head of Accounting Organization. However, other CCAs/CAs working under Pr.CCA/CCA shall assist them in the specific functions indicated below:-

A. Receipts, Payments and Accounts

- i. Ensure timely payment to claimants and monitors outstanding payment to suppliers/vendors in GeM.
- ii. Monitor timely issue of Inter-Governmental Adjustment Advice(IGAA) and IAAA to RBI by PAOs.
- iii. Monitor monthly cash flows and ensuring effective cash management. The work includes monitoring of expenditure against MEP/QEP ceiling given in DDG.
- iv. Review payment sanctions through PFMS (including GST refunds) as per the monetary limit prescribed by O/o CGA from time to time. In Ministries/Departments where there is no sanctioned post of Dy.CA, the payment sanctions above Rs.50 lakhs would also be reviewed by the respective CAs or CCAs as the case may be.
- v. Handle the work related to the Debt, Deposit, Suspense and Remittance(DDSR) heads and take corrective actions in respect of the adverse balances under the heads.
- vi. Consult with administrative divisions to review non-tax revenue receipts and user charges.

B. General Administration and Coordination

- i. Administration and Establishment related functions including procurement of stores and outsourcing of services of the accounting formation.
- ii. Exercise the delegated powers of Head of the Department.
- iii. Look after the legal and RTI matters, Parliament Questions, Official languages and augmentation of manpower in the office.

C. Banking Arrangements

- i. Banking arrangements of the Ministry and reconciliation issues with the banks.

D. Internal audit

- i. Appraise, monitor and evaluate the individual schemes.
- ii. Assessment of adequacy and effectiveness of internal controls in general, soundness of financial systems and reliability of accounting reports.
- iii. Identify and monitor risk factors and conducts risk based audit of the schemes in consultation with Programme Division/Implementing Agency of the Ministry/Department.
- iv. Prepare Internal Audit Annual Review
- v. Critical assessment of economy, efficiency and effectiveness of service delivery mechanism to ensure value of money.
- vi. Provide an effective monitoring system to facilitate mid-course corrections.
- vii. Perform the duties of Member Secretary of Internal Audit Committee.

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Deputy Controller of Accounts (Dy.CA)

Pr.CCAs/CCAs/CAs(IC) discharges their functions as Head of Accounting Organisation through and with the assistance of the CCAs/CAs/Dy.CAs/ACAs and Sr.AOs/AOs of the Ministry/Department concerned. However, Dy. CA level officers working under Pr.CCA/CCA/CA shall assist them in the specific functions indicated below:

A. Receipts, Payments and Accounts

- i. Ensure correctness of classification of accounts and figures in the monthly accounts of Ministry.
- ii. Ensure timely settlement of Letter of Authorisation (LoA) issued through PFMS.
- iii. Timely and accurate compilation & consolidation of monthly accounts and all monthly accounts certificates to be signed by CAs/CCAs should be routed through Dy. CA.
- iv. Timely realization of receipts and its correct accounting.
- v. Coordinate with the entire field PAOs, CDDDs for various reports, accounts etc.
- vi. Prepare weekly and monthly expenditure and receipt reports as required by Secretary/FA/CGA.
- vii. Prepare Accounts at a Glance, Quarterly and Annual Analysis of accounts and financial information.
- viii. Ensure proper maintenance of records in the accounting organization in digital format and its timely retrieval.
- ix. Review payment sanctions through PFMS (including GST refunds) as per the monetary limit prescribed by O/o CGA from time to time. In Ministries/Departments where there is no sanctioned post of Dy.CA, the payment sanctions through PFMS (including GST refunds) would also be reviewed by the respective CAs(independent) or CCAs(Independent) or Pr.CCAs as the case may be.
- x. Implementation of Bharatkosh Portal.
- xi. Monitor National Pension System (NPS) with reference to NSDL monthly report, uploading of quarterly report of NPS on NSDL portal for and on behalf of FA.

B. Budget

- i. Assist Pr.CCAs/CCAs/CAs in allocation of budget to PAOs.
- ii. Review periodically of receipts, its monthly and quarterly trends, and reviews of user charges, rent, licence fees, royalties, profit share and dividends.
- iii. Assist Pr.CCAs/CCAs/CAs in preparation of Receipt Budget, budget related reports for its inclusion in the Budget documents, report on dividend, FRBM statements etc. as per Budget Circular issued by Ministry of Finance from time to time.

C. Financial Management Systems & IT projects:

- i. PFMS related work, EAT module monitoring and training of agencies.
- ii. Coordinate with Program Divisions to see registration of IAs and use of EAT module of PFMS for Central Sector Schemes.
- iii. Reconcile the reports available in PFMS with the release data available with PAOs, on monthly basis.
- iv. Coordinate with Project Offices and SPMUs for rollout of CSS schemes in States.

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- v. Ensure and follow up with concerned SPMUs for mapping of their Ministries' CSS schemes with State schemes under PFMS-Treasury integration.
- vi. New IT projects development and implementation of the Ministry/Department.
- vii. Manage website of respective Pr. CCA/CCA/CA office with the help of the NIC team or through any external agency. If there is no separate website, coordinate with the main Ministry website for posting information.
- viii. Development of Dashboard for Pr. CCA/CCA/CA and Dy. CA in the respective ministry.
- ix. Monitor banks performance on KPIs pertaining to their Ministry with the launch of PFMS Dashboard and Bank monitoring app.
- x. Act as Assistant State Nodal Officer (ASNO) or ACGA, SPMU, PFMS if posted in the state.

D. Expenditure and Cash Management

- i. Provide support to improve cash management through monitoring of monthly cash flows effectively in the context of cash expenditure/commitments, tighten the system of receipt and payment monitoring and assist in securing greater convergence of revenue inflows and expenditure outflows.
- ii. Monitor the monthly and quarterly expenditure plans and report variations in timely manner.
- iii. Scroll and put through reconciliation and suspense balance related work.

E. Administration and Establishment:

- i. Assist CCA/CA in Administration, legal matter, disciplinary proceedings, vigilance related work and Establishment related functions of the accounting formation.
- ii. Assist Pr.CCAs/CCAs/CAs in conduct & supervision of the Internal Audit
- iii. Record and Inventory Management, weeding out of files and records, SAP related activities.
- iv. Appellate Authority under RTI Act.
- v. Matters related to Annual Training.
- vi. Independent charge assignments in the encadred posts in the Finance/Accounts Divisions of the Central Government/Autonomous/Public Sector Bodies/ institutions etc.

F. PR, Communication and event management:

- i. Responsibility to manage events, prepare the communication strategy and implement it in the respective CCA offices.

In addition to the above, Dy. CAs shall also be responsible for any other works assigned by Head of Accounting Organisation and Controller General of Accounts.

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Assistant Controllers of Accounts (ACAs)

ACAs shall work as Pay & Accounts Office (PAO) for first few months of posting in the accounting formation. Thereafter, ACAs shall function as Principal Accounts Office (Pr.AO) of Ministry/Department. This exposure to Pr.AO should also include general administration of the office, including Head of Office charge (in the absence of next higher level officer i.e. DCA). During this time, they should also lead independent audits and also should be made functional in-charge of Internal Audit Wing. Assistant Controllers of Accounts (ACAs) shall assist Pr.CCA/CCA/CA in discharging the following specific functions:

- i. PFMS related work, RECEIPT, EXPENDITURE, ADVANCE AND TRANSFER (REAT) module monitoring and training of agencies.
- ii. Implement IT and other initiatives in emerging fields viz. implementation of PFMS modules, risk-based internal audit, data analytics for generating MIS reports, process re-engineering, etc.
- iii. Specific involvement in budget work, or any other projects of the Ministry in consultation with Secretary/FA shall broaden their skill set, and also leverage the fact that ICAS officers comprise the majority of (and at times are the only) DRs at JTS/STS level in Ministries.
- iv. Independent charge assignments in the encadred posts in the Finance/Accounts Divisions of the Central Government/ Autonomous/Public Sector bodies/Institutes etc. should be assumed by ACAs (and DCAs).
- v. Organize Hindi Pakhwara and Vigilance Awareness Week in Pr. Accounts Office.

In addition to the above, ACAs shall also be responsible for any other works assigned by Head of Accounting Organisation and competent authority in the office of Controller General of Accounts.

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