

## **Office of the Principal Chief Controller of Accounts**

The payment, budget, accounting, cash management and internal audit functions of the Department of Road Transport and Highways is with the Principal Chief Controller of Accounts. The organization comprises of the Principal Chief Controller of Accounts, Controller of Accounts, Deputy Controller of Accounts, Under Secretary (Budget), Section Officer (Budget) ,Principal Accounts Office and twelve Pay and Accounts Offices located at Delhi(Two PAOs), Mumbai, Bangalore, Kolkata, Chandigarh, Guwahati, Jaipur, Lucknow, Raipur, Hyderabad, Patna and

The organizational setup of the Principal Chief Controller of Accounts is responsible for the following major tasks:-

- ❖ Making payments to the Ministry and Subordinate/Attached Offices, Public Sector Undertakings, State Governments, Autonomous Bodies, Societies and Associations.
- ❖ Direct Payment Procedure made to the States for the expenses incurred on jobs on National Highways.
- ❖ Collection, accounting and budgeting the receipts of the Department of Road Transport and Highways.
- ❖ Preparation of monthly accounts , Annual Appropriation Accounts, Statement of Central Transactions and their submission to the Controller General of Accounts, Department of Expenditure, Ministry of Finance.
- ❖ Preparation of Annual Budget including the performance Budget and Coordination with the Ministry of Finance in the budget process during the year.
- ❖ Monitoring/disposal of all the audit paras and observations made by the Comptroller and Auditor General (C&AG) of India in its annual reports (civil and commercial) and in the general inspection reports.
- ❖ Coordination with Monitoring Cell, Department of Expenditure, Ministry of Finance for the 'Action Taken Note'.
- ❖ Monitoring disposal of all the audit paras and observations coming under the purview of the Public Accounts Committee and other Parliamentary Committees.

- ❖ Internal Audit/Inspection of the accounts of all the wings of these Ministries and Public Works Divisions of States involved in construction and maintenance of National Highways.
- ❖ Preparation of Management Information System (MIS) Reports based on accounting, budget and audit for submission to various authorities.
- ❖ Rendition of advice on financial and accounting matters to various units of the Ministry.
- ❖ Implementation of Voucher- Level- Computerization in the Pay and Accounts Offices.
- ❖ Implementation of PFMS for compilation of accounts in the Principal Accounts Office.

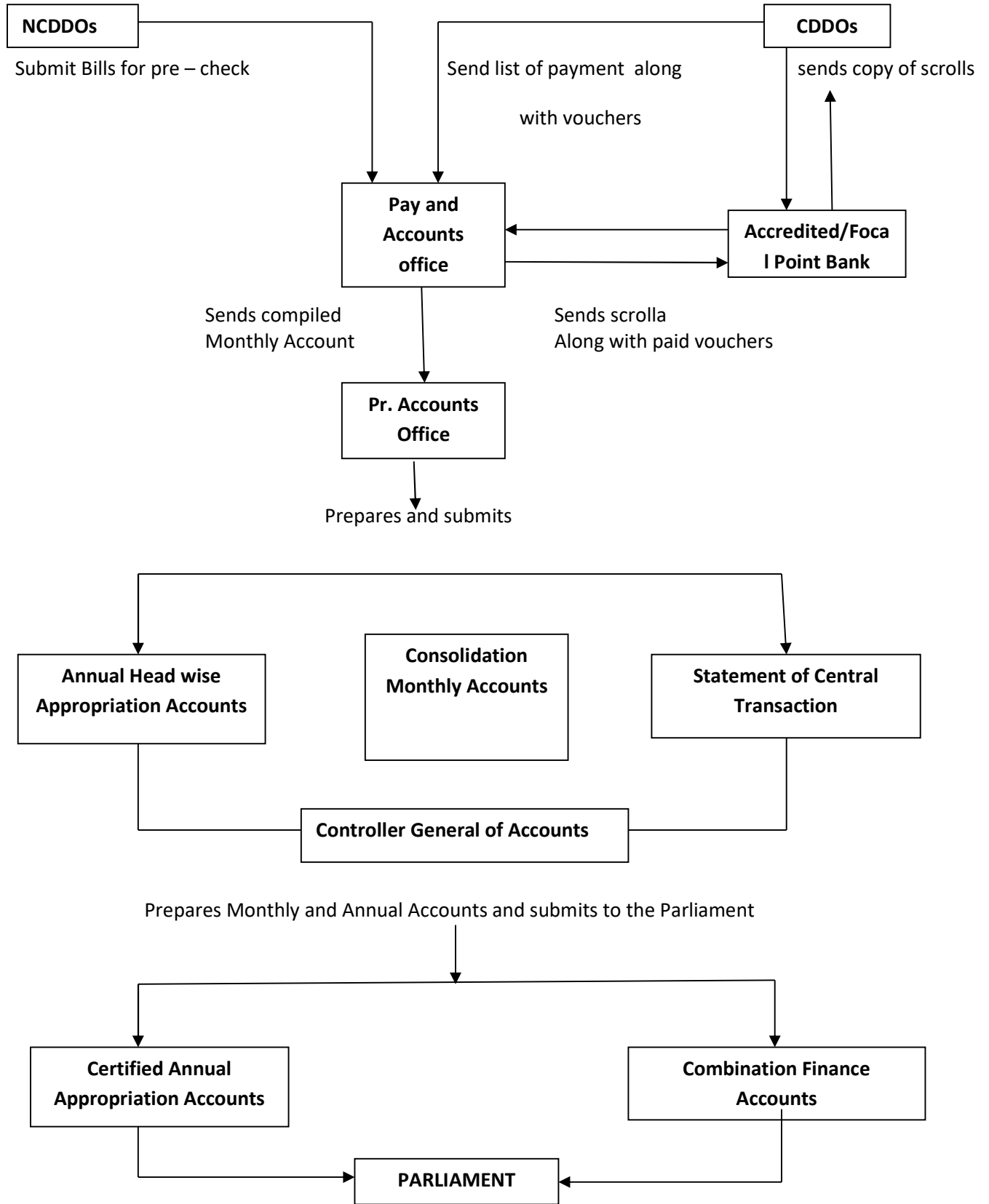
The "Annual Accounts" of the Department of Road Transport and Highways in the shape of the Statement of Central Transactions, the Appropriation Accounts, and the Finance Accounts are compiled and rendered to the Controller General of Accounts, (Department of Expenditure), Ministry of Finance. Computer generated monthly expenditure figures are also furnished to all the divisions of the Ministry to facilitate monitoring of the pace of expenditure on various programmers and schemes. The monthly compilation of accounts has already been computerized in a phased manner, while other items of work like payments etc. are also at the advanced stage of computerization.

The Budget Division under the Principal Chief Controller of Accounts is involved with preparation of the detailed Demands for Grants relating to the Demands of the Ministry and preparation of the performance Budget. It also coordinates the preparation of replies to the observations of the Comptroller and Auditor General of India (C and AG), the Public Accounts Committee (PAC) and the Inspection reports.

**Related links <http://www.cga.nic.in/>**

**<http://www.finmin.nic.in/>**

### FLOW CHART OF ACCOUNTS



NCDDO:- Non-cheque Drawing and Disbursing Officer  
 CDDO: - Cheque Drawing and Disbursing Officer