

## CHAPTER XIII

# DEPARTMENTAL ACCOUNTING ORGANISATION AND SET-UP

The accounting division of the Ministry is under the overall charge of the Chief Controller of Accounts (CCA), who is responsible for accounts, payments, budget, internal audit and cash management. Apart from the CCA, the organisation comprises three deputy controllers of accounts, one under secretary (budget), one accounts officer (budget), twelve pay and accounts officers/regional pay and accounts officers and other staff at Delhi, Kolkata, Mumbai, Chandigarh, Jaipur, Bangalore, Lucknow and Guwahati. The cash branches of the secretariat also work under the overall supervision of the chief controller of accounts.

The annual accounts of the Ministry, such as the statement of central transactions (SCT), appropriation accounts, (Grant No. 76 - 2002-2003) and finance accounts are compiled and given to the Controller General of Accounts (CGA) in the Department of Expenditure, Ministry of Finance. Computer generated monthly expenditure figures are also furnished to all the pay and accounts offices (PAOs)/regional PAOs (RPAOs) of the Ministry to facilitate monitoring of programmes and schemes. The monthly compilation of accounts has already been computerised, while other items of work, such as payments, are in the process of being computerised.

The budget division, under the chief controller of accounts, is responsible for preparing detailed demands for performance budget, inspection reports and coordinating the replies to the Comptroller & Auditor General (C&AG)/Public Accounts Committee(PAC) paras.

The budget of the Ministry is presented in Parliament as Grant No. 76 Ministry of Road Transport and Highways. The saving and excess expenditure in respect of this grant for 2002-03 is given in Appendix VIII. Sources and uses (application) of funds for 2002-03 are presented in Appendices IX and X, respectively.

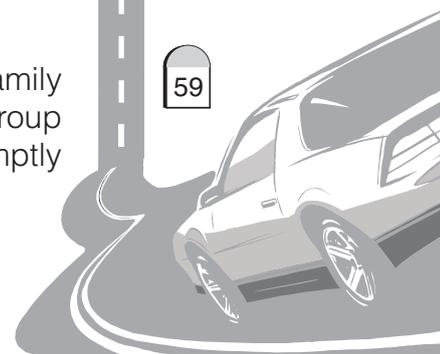
The personal claims of government employees, such as pension, family pension, gratuity, provident fund, Central Government Employees Group Insurance Scheme (CGEGIS) and leave encashment are being settled promptly through an effective network of PAOs.



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An internal audit of the expenditure incurred by the Ministry and its subordinate formations and organisations receiving grants-in-aid was conducted during the year by this organisation. The headquarters and regional pay and accounts officer (NH) also conducted an internal test check of the state PWDs, which incur expenditure on NH on behalf of the Ministry. In addition, special audits were also conducted, which yielded significant results.

## COMPUTERISATION

The Ministry and the office of the Chief Controller of Accounts are taking a number of measures to computerise operations for overall improvement and transparency in the Ministry's accounting functions. One of these is the setting up of the NHFMIS to automate the various expenditure and accounts processes. The online availability of financial and, by implication, approximate progress on NH works is expected to provide a unique tool for monitoring and midcourse correction.

Another important initiative in the computerisation of the accounting system, taken at the CCA's initiative, is the implementation of the Compact package covering most of the functions of the pay and accounts offices. The overall objective of the Compact package is to achieve accuracy and speed in the various functions of the pay and accounts office. In addition to removing the drudgery of manually writing data, the package uses computer support to ensure that once the accounts data is entered, it can be used at various places without need for re-entry for other purposes like compilation of monthly accounts or generating management information system (MIS) reports.

The Compact package will not only enrich the existing accounting practices and provide more management information, it will also help in better analysis of the accounting information.

There are various functions, especially those relating to reconciliation, which involve a lot of drudgery. The Compact package will help in taking care of such functions apart from improving overall accuracy and exchequer control.

The package also provides for internal controls and audits through computerised validation, thus improving the quality of accounts. Improvement in office ambience is always a by-product of computerisation and it is expected that this will happen in the pay and accounts offices too.

In addition, several other steps are being taken in the office of the CCA to increase computerisation. Under these, officials are regularly sent for training at the Institute of Government Accounts and Finance (INGAF).



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