CHAPTER 19

DEPARTMENTAL ACCOUNTING ORGANIZATION

19.1 The Secretary, Ministry of Tribal Affairs is the Chief Accounting Authority. He discharges the responsibility with the help of the Financial Adviser and the Chief Controller of Accounts of the Department. The Chief Controller of Accounts is the head of the Accounting Organization of the Ministry.

The Pay and Accounting Office (PAO) performs the function of pre-check of various type bills including Grant-in-Aid, compilation of accounts, monitoring of expenditure w.r.t. allocated budget, various MIS reports etc. The Principal Accounts Office is responsible for computerized monthly accounts, Appropriation Accounts, Statement of Central Transactions, Union Finance Accounts, other related functions such as Grants-in-Aids to State/ UT Government, procuring/supply of Cheque books to the PAOs, preparation of Receipt Budget, liaison with O/o the Controller General Accounts etc.

19.2 The release of payment and monitoring of expenditure work of the Ministry of Tribal Affairs is performed by their Pay and Accounts Office who is submitting monthly accounts through Pr. Accounts Office to the Controller General of Accounts, Khan Market, New Delhi.

The State Bank of Patiala, Shastri Bhawan is the accredited bank for the Ministry of Tribal Affairs.

19.3 Computerizationof Accounts & Payment Function

19.3.1 Compact

All the modules of COMPACT viz. Pre-Check, Compilation, GPF and Pension are being used by the Pay & Accounts Office.

Additional facility of e-payment has been provided in COMPACT. Using this facility, cheques are no more required to be issued. Only electronic advices to Bank are made for payment and uploaded on Govt. electronic Payment Gateway i.e. GePG. Accredited Bank downloads the file containing e-advices and makes e-payments by ways of RTGS/NEFT etc. directly to the Bank Account of the payee.

It has reduced paper work and eliminated delays in making payments. It is the fastest and secure procedure of making payments as they are authorized by the PAO affixing Digital Signature.

19.3.2 E-Lekha

The Pay & Accounts Office is uploading the COMPACT data in e-lekha on daily basis at website www.cga.nic.in/elekha/elekhahome.asp enabling Ministry and other stakeholder to monitor various MIS Reports and bringing transparency in the work of PAO.

19.3.3 Public Financial Management System (PFMS)

Public Financial Management System (PFMS) earlier known as the Central Plan Scheme Monitoring System (CPSMS) has been launched with a view to have reliable data on flow of funds from Government of India to States and other implementing entities or amounts flowing from them to districts and sub-districts and expenditure points. Accordingly, mapping up of all the Plan schemes of this Ministry has been done by this organization through specific software developed for this purpose i.e. Public Financial Management System. All the concerned officials of the department have been imparted

training in this regard. Through this software the status of release of Grants-in-aid to different organizations /bodies can be seen. It has been found to be immensely useful by the Department also. New utility in this system has been provided to view the unutilized funds/grants in Bank Accounts of the implementing agency under various schemes.

Consequent upon decision of Govt. of India on Direct Benefit Transfer of funds to beneficiaries' bank accounts under various schemes, additional modality has been provided in PFMS for this purpose.

New modality has been provided for uploading the scanned sanction orders of releases to States and online generation of Inter-Government Accounting Advices (IGAA) and same are sent to RBI online which ensure prompt credit to State Governments.

19.4 New Pension Scheme (NPS)

New Pension Scheme has been introduced in respect of all the employees appointed on or after 1.1.2004. Under this scheme, 10% of the Pay (including Grade Pay + D.A.) of such employees are to be recovered from their salary and along with matching contribution from the Govt. is to be deposited to NSDL, Central Record keeping Agency (CRA) through their trustee bank. This scheme has been in operation in this Ministry.

19.5 Internal Audit

The internal Audit Unit of Principal Accounts Office conducting compliance audit, is also involved in appraisal, monitoring and evaluation of individual schemes. Internal Audit now also focuses on:

- Assessment of adequacy and effectiveness of Internal control in general, and soundness of financial system and reliability of financial and accounting reports in particular;

- Identification and monitoring of risk factors (including those contained in the Outcome Budget);

- Critical assessment of economy, efficiency, and effectiveness of service delivery mechanism to ensure value for money; and

- Providing and effective monitoring system to facilitate and course corrections.

- As per records, the position of outstanding paras in respect of the Ministry of Tribal Affairs is as under:-

1	Outstanding paras as on 01.04.2013	53
2	Additions during the year 2013-14	11
3	Para settled during the year 2013-2014	18
4	Outstanding as on 31.03.2014	46

19.6 Utilization Certificates

A Web based software has been developed by the Office of the Chief Controller of Accounts for effective monitoring and evaluation of the status of Utilization Certificate and for capturing the complete information related to Grants-in-Aid released by the Ministry to various organizations.

There are two levels of Data Entry in the Software. The first level is meant for the Drawing and Disbursement Officer of Ministry dealing with the Grants-in-Aid to enter the sanction & bill details. The second level is meant for the Pay and Accounts Office to verify and finally accepts the sanctions & bills.

The program generates various MIS reports which are useful in decision making by the Ministry/ Department.