

Office of the Chief Controller of Accounts, Ministry of Finance

About Us

1.1 The Ministry of Finance comprises six Departments viz., *Department of Economic Affairs, Department of Expenditure, Department of Revenue, Department of Investment & Public Asset Management, Department of Public Enterprises and Department of Financial Services.*

1.2 The Chief Controller of Accounts, Ministry of Finance, is handling the payment and accounting functions for nine of the thirteen Grants/Appropriations pertaining to the Ministry of Finance. These nine grants account for over 80% of the expenditure of Government of India; the bulk of the expenditure pertaining to interest payments and redemption of debt.

2. Functions of the Chief Controller of Accounts

2.1 The Secretary of each Department is the Chief Accounting Authority and is assisted by the Financial Adviser and the Chief Controller of Accounts in discharging the finance and accounting functions.

2.2 The Chief Controller of Accounts (CCA) is in overall charge of the accounting organization of the Ministry. A significant responsibility assigned to CCA, MOF is the release of fund, transfer to the State Governments and Union Territories with Legislatures. These include the devolution of share of taxes, loans and grants, investment of the small saving collections from NSSF in State Securities.

2.3 CCA, MOF also accounts for the internal debt of the Government of India as well as the receipts and withdrawals in the Public Account pertaining to Government schemes like Public Provident Fund and the other Reserve Funds.

2.4 CCA, MOF undertakes settlement of personal claims including the retirement benefits of the employees of the Department.

2.5 Another important function of the CCA is financial reporting. The monthly accounts and annual accounts for the Ministry of Finance are sent to the Office of the Controller

General of Accounts for consolidation. The Scheme of Departmentalization of Accounts envisages a system of management accounts. CCA prepares monthly and quarterly review of receipts and expenditure for the information of the Secretaries of each Department.

2.6 Internal Audit being the responsibility of the CCA, Ministry of Finance the Internal Audit Wing under his office undertakes the audit of Banks handling National Small Savings schemes such as Public Provident Fund & Senior Citizen Savings Scheme. Another wing of the audit carries on the routine propriety audit of all the offices discharging payment functions in the Departments of Ministry of Finance viz. the Cheque Drawing and Disbursing Offices (CDDOs) and Non-Cheque Drawing and Disbursing Offices (NCDDOs) and Pay and Account Offices (PAOs).

3. In addition to above, there are certain other specialized functions discharged by the O/o Chief Controller of Accounts, as enumerated below: -

- Release and monitoring of repayment of loans to Financial Institutions.
- Payment and settlement of pension payments in respect of pensioners of certain other countries settled in India.
- Accounting of loans from foreign governments and
- Preparation of consolidated accounts of total receipts and payments of all the Ministries/ Departments for CGEGIS and calculation of interests of the Savings Fund and Insurance Fund.

4. Chief Controller of Accounts, Ministry of Finance has earnestly undertaken the implementation of Public Financial Management System (PFMS) for e-payment, accounting and fund management across all PAOs of the Ministry. DDOs and Programme Divisions have also been trained and are processing the bills etc. through PFMS. All PAOs/DDOs and Programme Divisions are now using the PFMS portal for all payments which are being released electronically to the beneficiaries. E-bill has also been piloted successfully in PAOs.

5. CCA, MOF has 25 PAOs all over the country to discharge the aforementioned responsibilities. There are in total 199 DDOs out of which 76 are CDDOs and remaining 123 are NCDDOs.

Pay & Accounts Offices Ministry of Finance



- Department of Economic Affairs (12) [08]
- ▲ Department of Revenue (04) [04]
- Department of Expenditure (05) [01]
- ✕ Dept. of Investment & Pub. Asset Mgt. (01) [01]
- Department of Financial Services (02) [02]
- ★ Department of Public Enterprises (01) [01]
- () No. of PAOs
- [] No. of Locations

New Delhi (12)

Uttar Pradesh (01) - Ghazipur

West Bengal (01) - Kolkata

Telangana (02) - Hyderabad - [02]

Madhya Pradesh (04) - Gwalior, Neemuch, Hoshangabad, Dewas

Maharashtra (05) - Nagpur [2], Mumbai[1], Nasik -[02]