

FUNCTIONS

All Payments pertaining to the Ministry are made through the Pay and Accounts Offices. There are 6 Drawing and Disbursing Officers under the Ministry presenting their claims/bills to the accredited Pay & Accounts Office who issues cheques/epayments/DBT after exercising the necessary scrutiny.

**** DBT/PFMS**

E-Payment : Swatch Bharat Kosh:

ACCOUNTING PROCESS

The PAOs are the field units where the accounting process starts. The vouchers and the Bank scrolls form the basis for compilation of Accounts. Monthly accounts are prepared and submitted to the Principal Accounts Office. The Principal Accounts Office consolidates the monthly accounts received from all the PAOs and renders a consolidated Monthly Account for the entire Ministry to the Controller General of Accounts for further consolidation of entire Government Accounts.

Annual Finance Accounts and Appropriation Accounts are also prepared by the Principal Accounts Office. Finance Accounts present classified and consolidated accounts of transactions of the Ministry under the Consolidated Fund, Contingency Fund and the Public Account. Appropriation Accounts give grant-wise expenditure against the corresponding provision approved by Parliament with explanations for variation. Both Finance Accounts and Appropriation Accounts are submitted to the Controller General of Accounts. They finally find a place in the Union Government's account prepared by the Controller General of Accounts and laid before the Parliament along with the Audit Report of the Comptroller and Auditor General of India.

BANKING ARRANGEMENTS

SBBJ is the accredited Bank for all four departments. Payments are made through electronic mode or through cheque/DD issued by the P.A.O. Receipts are also remitted to the Bank by the DDOs/concerned parties/PAOs or through normal banking clearing system. After payment, the bank sends a daily scroll of payments as well as receipts through the Focal Point Bank to the PAO. The banking arrangements were reviewed and streamlined a few years earlier under which one PAO deals with only one Focal Point Bank of the accredited Bank.

INTERNAL AUDIT

The INTERNAL AUDIT WING carries out audit of accounts of various units/schemes(MNREGA/PMGSY/RH) of the Ministry to ensure that rules, regulations and procedures prescribed by the Government are adhered to by these units in their day-to-day functioning. It provides valuable information to rectify the procedural omissions and deficiencies and, thus, acts as an aid to the management. The periodicity of audit of a unit is regulated by its nature, volume of work and availability of manpower to conduct internal audit.