

INTRODUCTION

The Principal Accounts Officer (RD) is common to the following Ministries / Departments of the Government of India:

1. **Ministry of Rural Development**
Department of Rural Development
Department of Land Resources
2. **Ministry of Panchayati Raj**
3. **Ministry of Drinking Water and Sanitation**

The Secretary of each department is the Chief Accounting Authority for that Department.

They are assisted in the discharge of the payments, accounting and internal audit functions by Chief Controller of Accounts (CCA). Under the Integrated Financial Scheme, CCA discharges his functions under the supervision of AS&FA. For consolidation of Accounts, Cadre related issues of Group B, Group C accounting officers etc, CCA reports to Controller General of Accounts. The Chief Controller of Accounts is assisted by one Controller of Accounts, one Assistant Controller of Accounts Six Pay & Accounts Officers and Nine Assistant Accounts Officers stationed at New Delhi.

The accounting organization Ministry of Rural Development is discharging the accounting functions of other Ministries, till the independent structure of accounting set up is put in place for other Ministries. Presently, there is one Principal Accounts Office, four Pay & Accounts Offices and one Internal Audit Wing.

The PAY & ACCOUNTS OFFICE is the basic unit of departmentalized accounts organization. Its main functions include:

1. Pre-audit and payment of all bills through e-payment & DBT, including those of loans and grants-in-aid submitted by Non-Cheque Drawing DDOs.
2. Compilation of monthly accounts of receipts and payments.
3. Maintenance of GPF accounts and authorization of retirement benefits.

The Principal Accounts Office consolidates monthly accounts compiled by its various Pay & Accounts Offices. The Principal Accounts Office also prepares through the CONTACT package, the monthly accounts to be rendered timely to the office of Controller General of Accounts by the prescribed date of 15th of the following month. Principal Accounts Office further prepares the APPROPRIATION ACCOUNTS and the STATEMENT OF CENTRAL TRANSACTIONS and the material for the FINANCE ACCOUNT OF THE UNION GOVERNMENT (CIVIL) for the Department relating to Industry, and makes payments of loans and grants to State Governments through the Reserve Bank of India and renders advice on accounting matters to the Ministry. It also performs all administrative and co-ordination functions for the Accounting Organization including training function and systems support.