

FUNCTIONS

I - ACCOUNTS

Preparation and Submission of

1. Monthly Civil Accounts of the State Government (25th of the succeeding month)

Process : Monthly Civil Account is rendered to State Government every 25th of the succeeding month. Every month the accounts from the treasuries are received from NIC electronically. The accounts of Works, RES and Forest Divisions are received in compiled form and data entries are carried out. After carrying out the preliminary checks and processes, Monthly Civil Accounts are generated.

Status : Monthly Civil Accounts for the month of February 2020 has been generated and forwarded to State Government on 24.03.2020.

2. Finance and Appropriation Accounts

Process : The Finance and Appropriation Accounts are prepared and submitted to Comptroller & Auditor General of India. After approval by C&AG of India, the accounts are placed before the legislature. Finance Accounts is prepared in accordance with the requirements of Article 149 and 151 of the Constitution of India and CAG's (Duties, Powers and conditions of Service) Act, 1971 read with the provisions of Madhya Pradesh Reorganization Act. The format of the Finance Accounts has been revised from the year 2009-10. The Finance Accounts contains 22 Statements and 13 Appendix.

Status : The Finance Accounts for the year 2017-18 was signed by the Comptroller and Auditor General of India on 31.07.2019 and the same has been placed before the State Assembly on 29.11.2019. Annual Accounts for the year 2018-19 is submitted to Headquarter office for checking.

3. Inspection of Treasuries at periodical intervals.

Process : There are 28 District Treasuries and 40 Sub-Treasuries in Chhattisgarh State. The Treasuries are supposed to render monthly cash account to the Accountant General. This office conducts periodical inspection of Treasury and Sub-Treasury and findings on such inspection, is included in our inspection report and the Inspection report are issued to the treasuries concerned and for taking action on observation made by Accountant General. Report for the year 2018-19 on the Annual Performance of these treasuries are also prepared and sent to O/o the Comptroller and Auditor General of India and State Government.

Status : During the year 2019-20, Treasury Inspection of 14 District Treasuries and 27 Sub-Treasuries have been carried out as per plan.

4. Cadre management of Divisional Accountants

The Accountant General (A&E), Chhattisgarh is entrusted with the cadre management of Divisional Accountants working in various PWD, PHE and Water Resources division within the state.

The cadre management includes Training, Promotion, Posting and transfer initiating disciplinary proceedings, conducting examination for promotion etc.

The number of divisions in the state are :-

PWD	-	57
PHE	-	36
WRD	-	62
Total	-	<u>155</u>

As on 31.12.2019, 119 Divisional Accountants are in position in various divisions.

The details are as follows:

Sr.DAO's	-	23
DAO I	-	37
DAO II	-	37
DA Ordinary	-	22
Total	-	119