The Secretary is the Chief Accounting Authority in the Ministry of Law & Justice, Supreme Court of India and Ministry of Corporate Affairs. He discharges his functions with the assistance of Financial Adviser and Chief Controller of Accounts.

The accounting organization is common to all the Departments of the Ministry of Law & Justice, Supreme Court of India and Ministry of Corporate Affairs, which comprises a Principal Accounts Office, 08 Pay and Accounts offices stationed at New Delhi(05), Chennai(01), Kolkata(01), Chennai(01) and an Internal Audit Wing. The Chief Controller of Accounts is assisted by 09 Senior Accounts Officers/Account Officers and 13 Assistant Accounts Officer.

Shri Binod Kumar is the present Chief Controller of Accounts.

The office of CCA is responsible for:

- All payments pertaining to Ministry are made through Pay and Accounts Offices and Cheque drawing DDOs of various departments located at various parts of the country, including pay and allowances, office contingencies, miscellaneous payments of admissible loans, advances to Government servants and authorization of grants-in-aid, Loans to State Governments.
- Preparing and accounting of Receipt Budget of the Ministry and monitoring the outstanding receipts, due to the Government.
- Compilation and consolidation of the monthly accounts of the Ministry and its submission to the Controller General of Accounts (CGA).
- Preparation of scheme wise expenditure and cash flow statements.
- The CCA is incharge of the Budget Division in the Ministry.

The role of CCA as per the revised charter of “Integrated Finance Scheme” issued by Ministry of Finance are enumerated below:-

- Receipts, Payments and Accounts:
  - Accurate and timely payments in conformity with prescribed rules and regulations.
  - Timely realization of receipts.
  - Timely and accurate compilation and consolidation of monthly and annual accounts.
  - Efficient service delivery to the Ministry/Department by the banking system.
  - Adherence to prescribed accounting standards, rules and principles.
  - Timely, accurate, comprehensive, relevant and useful Financial Reporting.

- Internal Audit/Performance Audit:
  - Assessment of adequacy and effectiveness of Internal controls in general, and soundness of financial systems 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 an effective monitoring system to facilitate and course corrections.

- Other financial management activities:
  - Budget formulation including the ‘Outcome Budget’
Expenditure and Cash Management.
- Estimation and flow of non-tax revenue receipts.
- Monitoring of Assets and Liabilities.
- Disclosure and reporting requirements under Fiscal Responsibility and Budget Management Act.

The Accounts organization is also responsible for:
- Ensuring prompt payments
- Speedy settlement of Pensions, Provident Fund and other claims
- Compilation and submission of Monthly and Annual Accounts, Finance Accounts to CGA
- Making available accounting information to concerned authorities for effective financial management

The CCA’s organization discharges its above responsibilities through two basic units (a) Pay and Accounts Office (b) Principal Accounts Office.

THE PAY AND ACCOUNTS OFFICE
is the basic unit of departmentalized accounts organization. Ministry of Law & Justice, Supreme Court of India and Ministry of corporate Affairs have 08 PAO Offices located at New Delhi(05), Chennai(01), Kolkata(01) and Mumbai(01). Its main functions include:
- Pre – check and payment of all bills, including those of loans and grants-in-aid, submitted by Non – Cheque Drawing DDOs.
- Issue of quarterly Letters of Credit to Cheque Drawing DDOs and Post -check of their vouchers.
- Compilation of monthly accounts of receipts and payments made by them incorporating therewith the accounts of the Cheque Drawing DDOs.
- Maintenance of GPF accounts and authorization of retirement benefits.

THE PRINCIPAL ACCOUNTS OFFICE
performs all administrative functions on matters relating to the Accounting organization in Ministry of Law & Justice, Supreme Court of India and Ministry of Corporate Affairs. It is also responsible for all co-ordination function of accounts with the Ministry, CGA and other organizations.

The functions of Pr.A.O. in respect of accounts:
- Consolidation of accounts of Ministry and its submission to the CGA
- Annual Appropriation Accounts
- Statement of Central Transactions
- Preparation of ‘Accounts at a Glance’
- Union Finance Accounts which are submitted to the CGA, Ministry of Finance and Director General of Audit, Central Revenue.
- Payment of loans and grants to State Governments.
- Rendering technical advice to all PAOs and Ministry; if necessary in consultation with other organization like DOPT, CGA, etc.
- Procuring and supplying cheque books to PAO/Cheque drawing DDOs
- Maintenance necessary liaison with Controller General of Accounts office and to effect overall co-ordination and control in accounting matters and accredited Bank. Verify and reconcile all receipts and payments made on behalf of Ministry of Law & Justice, Supreme Court of India and Ministry of Corporate Affairs through their accredited Banks.
- Maintaining accounts with Reserve Bank of India relating to Ministry of Law & Justice, Supreme Court of India and Ministry of Corporate Affairs and reconciling the cash balances.

Internal Audit is one of the main tools worldwide for the Management to introspect the short falls and weak links of the system and with the same aim CCA office for the information of the Chief Accounting Authority is assigned with this duty.
Contact Person:-
Shri Puntsog Angchok
Assistant Accounts Officer
Tel:-24698655, 9560804552