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GOVERNMENT OF INDIA

MINISTRY OF HEALTH & FAMILY PLANNING

SCHEME FOR THE DEPARTMENTALISATION OF ACCOUNTS IN THE MINISTRY INCLUDING ATTACHED AND SUBORDINATE OFFICES

AUGUST, 1976

NEW DELHI

MINISTRY OF HEALTH AND FAMILY PLANNING
SCHEME FOR DEPARTMENTALISATION OF ACCOUNTS

1. Introductory

The accounts of the Ministry of Health and Family Planning and its attached and subordinate offices are proposed to be seperated from audit with effect from the 1st October, 1976. From this date the Comptroller and Auditor General of India will be relieved of the responsibility of compiling and keeping the accounts of this Ministry.

2. Organisational Set up.

The Secretariat of the Department of Health is headed by the Secretary (Ministry of Health and Family Planning) and the Department of Family Planning is under the overall charge of the Special Secretary.

2.1 Under the Ministry of Health and Family Planning there are two distinct departments namely, Department of Health and Department of Family Planning. Both the departments have a common Integrated Financial Adviser.

2.2. The Ministry has a budget (1976-77) of Rs.20,905.41 lakhs. Department-wise break up of the budget is given below:-

	Rs. in lakhs
A. Deptt. of Health	13,255.28
B. Deptt. of Family Planning	7,650.13
(Total A+B)	20,905.41

2.3 Financial requirements of the Ministry of Health and Family Planning are reflected in Demands No.46,47 and 48 presented to the Parliament. While provisions for Revenue Expenditure are shown under Revenue Major Heads 213, 267, 276, 280, 281,282,360 and 361 Capital & Loan requirements are exhibited under Major Heads 480, 481, 482, 681 and 760.

2.4 The Department of Health deals with medical and public health matters including drugs control and prevention of adulteration in drugs and food materials. The Ministry is advised on the broadlines of policy by Central Councils of Health and Family Planning. Technical advise on all medical and public health matters is rendered to the Department by the Directorate General of Health Services which is an attached office of this Ministry. The Directorate is also responsible for implementation of programmes through its subordinate offices including hospitals, Medical Stores Depots, Drugs Controller, Training and Research Institutions etc. There is no subordinate office under the Department of

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Health but under the Directorate General of Health Services there are sixty-three Subordinate Offices.

2.5 There are two categories of expenditure incurred by the Department of Health. The first is direct expenditure incurred by the Central Government at various institutions and establishments run by it; grants are also given to autonomous bodies. The second category of expenditure is that of grants to States and Union Territory Administrations. This expenditure is mainly on the various Centrally Sponsored Health Schemes, which are being implemented through the State Governments/Union Territory Administrations. The Ministry is also responsible for the working of some statutory bodies which regulate the teaching and practice of various medical and para medical subjects in the country viz Councils like the Indian Medical Council, Dental Council of India, Pharmacy Council of India, Indian Nursing Council, Council of Indian Medicines and Central Council of Research in Indian Medicine and Homoeopathy and autonomous organisations like the All India Institute of Medical Sciences and Dr. Rajendra Prasad Centre for Ophthalmic Sciences, New Delhi; Post-graduate Institute of Medical Education and Research, Chandigarh; Lady Hardinge Medical College and Hospital, New Delhi; Kalavati Saran Children Hospital, New Delhi; National Institute of Health Administration and Education, New Delhi; All India Institute of Speech and Hearing; Mysore; National Institute of Mental Health and Neuro-Sciences, Bangalore; Indian Council of Medical Research, New Delhi; Chittaranjan National Cancer Research Centre, Calcutta; Post-graduate Institute of Indian Medicine, Banaras Hindu University; Institute of Post-graduate Training and Research, Jamnagar; National Institute of Ayurveda, Jaipur; Central Research Institute for Yoga, New Delhi. The Vallabha Bhai Patel Chest Institute, Delhi and Kasturba Health Society, Sewagram, are also being wholly or substantially financed by the Government of India. Other voluntary organisations and Institutions like the Indian Red Cross Society, New Delhi; Tuberculosis Centre, Tuberculosis Hospital, Mehrauli etc. are also substantially assisted by the Central Government.

2.6 There are six Medical Store Depots under the Directorate General of Health Services located at Karnal, Bombay, Madras, Hyderabad, Calcutta and Gauhati. For the purchase of various types of medical stores a budget provision of over Rs.1,500 lakhs has been made in the Budget Estimates for 1976-77. There are two types of financial transactions which the

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Medical Store Depots undertake. Purchases are made by them either directly or through orders placed by them through the Directorate General of Supply and Disposals. Medical Stores so acquired are supplied to Government and non Government institutions and cost recovered from them.

2.7. The Special Secretary in the Ministry of Health and Family Planning is in overall charge of the Department of Family Planning. The Joint Secretary-cum-Commissioner (Family Planning) supervises the work of both the Secretariat Wing and the Technical Wing and also provides guidance to various programme activities such as sterilisation, post-partum, maternal and child health, training including multipurpose workers scheme, mass education and research. The Joint Secretary-cum-Commissioner (Family Planning) also assists the Special Secretary in policy formulations, implementation and in the coordination of the activities of various divisions of the Family Planning Programme. The India Population Project started in Karnataka and Uttar Pradesh with the assistance of World Bank is, however, directly under the control and supervision of Special Secretary who is assisted by an Assistant Commissioner.

2.8 Family Planning, like Health, is also a State subject and the programme is implemented through the State and Union Territory Governments as Centrally Sponsored Schemes with 100 per cent assistance from the Government of India. The Family Planning Department however, provides overall policy direction, and monitors and coordinates the programme all over the country. In the Fourth as well as the Fifth Five Year Plans Family Planning has been accorded the highest priority and Central assistances to the States on cent per cent basis for this National Programme has been assured till 1984-85.

2.9 The Department of Family Planning has no attached office but has 18 subordinate offices functioning directly under it to liaise with State Governments and other Organisations engaged in the Family Planning Programme within their jurisdiction.

3. Existing Accounting Arrangements.

Under the existing arrangements responsibility for audit and accounting of all transactions relating to the Ministry of Health and Family Planning rests with the Comptroller and Auditor General of India. This responsibility is discharged by the Comptroller and Auditor General of India through the Accountant General Central Revenues, New Delhi, who is the Principal

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Audit and Accounts Officer of this Ministry, and a few other Accountants General. All Bills are presented by the Drawing and Disbursing Officers of this Ministry to the concerned treasuries which after payment render initial accounts to the respective State/Central Accountants General. Detailed Accounts of the payments made by the treasuries are compiled in the offices of the Central/State Accountants General concerned and these detailed Accounts are passed on by them to the A.G.C.R. who compiles the accounts of paid vouchers received from the treasuries under the payment control and consolidates the entire Accounts of the Ministry of Health from the Accounts compiled in his own office as well as the accounts received from the State/Central Accountants General. Similarly the expenditure of this Ministry is reflected under various heads of Accounts in the Finance and Appropriation Accounts of the Central Government as compiled by the A.G.C.R. In the same manner, detailed Accounts of Receipts of this Ministry, which are of the nature of C.G.H.S. Contributions, (deducted from Pay Bills and credited to final Receipt head of Account) Hospital Receipts, Hostel fees, Tuition fees, Sale of contraceptives etc. etc. and are at present received by the departmental authorities, deposited in the treasuries or in the branches of the R.B.I./State Bank of India, are finally compiled by the A.G.C.R. from the receipt schedules received from the treasuries under his payment control as well as the compiled Accounts received from the Accountants General. Total Receipts of the Ministry are eventually reflected in the Finance Accounts of the Central Government prepared by the A.G.C.R.

3.2 The General Provident Fund accounts of Group 'A', 'B' and 'C' officers are at present being maintained by the A.G.C.R. and other Central/State Accountants General. They are also handling the pension cases of all employees of the Ministry of Health and Family Planning.

3.3. Jawaharlal Institute of Post-graduate Medical Education and Research, Pondicherry, is under the payment control of the Pay and Accounts Officer, Pondicherry. The accounts of the Receipts and Payments of this Institute are also compiled by that office. These functions too will be taken over by the Accounting Organisation of the Ministry of Health and Family Planning with effect from 1st October, 1976.

4. Broad features of the proposed Scheme.

4.1 Under the proposed Scheme, the Comptroller and Auditor General of India will be relieved of the responsibility of compiling and keeping the accounts of

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the transactions of this Ministry. Payment functions now discharged by the Treasuries will also be taken over by the Ministry and the Departments under it.

4.2 Chief Accounting Authority.

The Secretary of the Ministry of Health and Family Planning shall be the Chief Accounting Authority for all transactions of the Ministry and its Departments and this responsibility will be discharged by him through and with the assistance of the Integrated Financial Adviser of the Ministry, who will function for and on behalf of the Chief Accounting Authority. The Secretary, as Chief Accounting Authority, will have total and overall responsibility for smooth and efficient working of the Accounting and Payment set up and will be responsible for certification of the monthly accounts.

Functions of Financial Adviser.

4.3 The functions to be performed by the Integrated Financial Adviser for and on behalf of the Chief Accounting Authority, shall be the following in so far as this Scheme is concerned:

(a) He will be responsible for the preparation of the budget of the Ministry and its Departments in close coordination with the Heads of Departments concerned. He will be responsible for distribution of budget allotments among the various wings/ Departments of the Ministry and for control of expenditure.

(b) He will be responsible for arranging payment to State Governments, Autonomous bodies, corporations, authorities etc. towards grants-in-aid, loan etc. as well as contributions to international bodies as may be sanctioned by the Ministry.

(c) He will arrange for making payments to the Pay and Accounts Offices (as well as Departmental officers to whom cheque drawing powers will be delegated) of pay and allowances, office contingencies, miscellaneous payments, all admissible loans and advances to Government servants and their Provident Fund claims in accordance with the prescribed financial and treasury rules and procedures.

(d) He will be responsible for consolidation

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of the accounts (compiled and rendered by the Pay and Accounts Offices) for the Ministry as a whole in accordance with the instructions issued by the Central Government and/or C.A.G. and for rendering of the accounts to such authority as may be prescribed by the Central Government in consultation with the C.A.G.

(e) He shall be responsible on behalf of the Secretary for the preparation of Appropriation Accounts for the grants controlled by the Ministry. These accounts will be signed by the Chief Accounting Authority viz., Secretary and submitted to Budget Division (Department of Economic Affairs of the Ministry of Finance) and to the Accountant General Central Revenues or any other officer nominated by the C.A.G. The material needed for the preparation of Finance Accounts will be furnished by him to such authority as may be prescribed by the Central Government in consultation with the C.A.G.

(f) He will be responsible for organising a sound system of internal audit to ensure accuracy in accounting and efficiency of operation as part of the management.

(g) He will be responsible for introducing of an efficient system of management accounting best suited to the functional requirements of the Ministry and its Departments.

5. <u>Organisational set up of the Accounts Department.</u>

5.1 For the Ministry of Health and Family Planning there will be a Principal Accounts Officer of appropriate status under the Integrated Financial Adviser and he will be in overall charge of the payment and accounting work of the Ministry. Under the Principal Accounts Office which will also function as Pay and Accounts Office for the Secretariat of the Department of Health, there will be the following accounting formations:

i) Pay and Accounts Office (Ministry of Health and Family Planning - Department of Family Planning) New Delhi.

ii) Pay and Accounts Office (Ministry of Health and Family Planning - D.G.H.S.), New Delhi.

iii) Pay and Accounts Office (Ministry of Health and Family Planning - Safdarjang Hospital), New Delhi.

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iv) Pay and Accounts Office (Ministry of Health and Family Planning - Willingdon Hospital), New Delhi.

v) Pay and Accounts Office (Ministry of Health and Family Planning - C.G.H.S.), New Delhi.

vi) Pay and Accounts Office (Ministry of Health and Family Planning - Alipur Road), New Delhi.

vii) Pay and Accounts Office (Ministry of Health and Family Planning), Bombay.

viii) Pay and Accounts Office (Ministry of Health and Family Planning), Calcutta.

ix) Pay and Accounts Office (Ministry of Health and Family Planning), Pondicherry.

x) Pay and Accounts Office (Ministry of Health and Family Planning), Madras.

5.2 The Pay and Accounts Offices at Sl.Nos.(iii) to (x) referred to in para 5.1 above, which will deal with the subordinate offices of the D.G.H.S. will submit their compiled accounts to the Pay and Accounts Office (DGHS) mentioned at Sl.No.(ii) above, who will consolidate these accounts along with the accounts for the maintenance of which he is himself responsible, to the Principal Accounts Office for final consolidation of accounts for the Ministry of Health and Family Planning.

6. Payment arrangements under the Revised System.

6.1 The Payment arrangements under the revised system will be as under:-

Payments will be made either directly by the Pay and Accounts Office to which the particular office is attached after pre-check on presentation of bills by Drawing and Disbursing Officers to the Pay and Accounts Office or by giving cheque drawing powers to a selected number of Heads of Offices (or their D.D.Os authorised in this behalf) who will be authorised to pass and make payment in respect of their bills by drawing cheques. In the latter case, each such DDO will be placed in account with a local branch of a public Sector Bank (which will be accredited to the Department) by the Pay and Accounts Office and the Bank will be authorised to make payments of cheques drawn by the DDO upto the limit specified

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in the quarterly letters of credit opened by the Pay and Accounts Office in favour of the D.D.Os.

In the case of small offices, in whose case vesting of Cheque Drawing Powers ~~will~~ is not ~~be~~ considered necessary, they will be either required to present their bills directly to the Pay and Accounts Office concerned or to another D.D.O. at the same station, who has been vested with cheque drawing powers. Lists of D.D.Os directly attached with Pay and Accounts Offices, D.D.Os. given Cheque Drawing Powers and D.D.Os who will present their bills to other D.D.Os vested with Cheque Drawing Powers may be seen in Annexures I, II and III.

6.2 The power of making payments of their bills by drawal of cheques will be available only in respect of pay and allowances (including T.A. and medical claims) and office contigencies and not for other types of payments, viz., payment to suppliers for stores, works expenditure, G.P.F. Advance, House Building Advances, Motor Car Advances, etc. Keeping in view, however, very large number of financial transactions, which the Medical Store Depots have to under-take the Medical Store Depots not located at the seat of Pay and Accounts Offices viz. Medical Store Depots at Karnal, Hyderabad and Gauhati have been authorised to draw cheques for purchase of Stores also within the financial powers delegated to them.

6.3 Drawing and Disbursing Officers of the Secretariat and other offices who have not been vested with cheque drawing powers will prepare the bills and send them to the concerned Pay and Accounts Office (to whom they are attached). The Pay and Accounts Office will conduct pre-check (including check against budget allotment) and pass the bills for payment. Cheques will be drawn for net amounts of the bills in favour of the D.D.O. or the person entitled to receive the payment (suppliers, Contractors or Gazetted Officers in the case of personal claims) and made over to the D.D.O. for disbursement (Outstation ~~Contribution~~/payments will be made by means of Demand Drafts). The Pay and Accounts Office will draw cheques only on that branch of the Reserve Bank of India/ State Bank of India or the accredited Public Sector Bank with which he is placed in direct account.

6.4 The paying branch of the Bank (with which the Pay and Accounts Office is in direct account) will render daily payment Scrolls (in 2 copies) along with paid cheques to the Pay and Accounts Office. The Pay

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and Accounts Office will verify the entries in the scrolls and paid cheques with his record and return one copy of the scroll to the Bank with a certificate of its correctness. (Discrepancies, if any, will be got settled promptly with the Bank).

6.5 Where Drawing and Disbursing Officers have been delegated with cheque drawing powers, they will also prepare the bills for all claims relating to their offices. But instead of sending the bills to the treasuries for payment, they will themselves make payment by cheques, after applying such checks as may be prescribed in this regard, [illegible] of claims relating to pay and allowances (including T.A. and medical claims) and office contingencies for this purpose. Each such Drawing Officer will be placed in account and assigned a letter of credit with the local branch of the accredited bank at that station against which he will draw cheques required for payment of bills passed by him. The letter of credit will be opened by by the Pay and Accounts Officer for each quarter taking into account the budget allocation of the Drawing Officer and the anticipated cash requirements. The Drawing and Disbursing Officer will issue cheques for the net amount to be paid. They will send the bills in respect of other claims to the P.A.O. concerned.

6.6 This procedure applies in respect of bills for which the DDOs are authorised to make payments by cheques. Bills of other kind of claims should be submitted to the Pay and Accounts Officer concerned for pre-check and payment.

Deductions from Bills

6.7 Deductions from bills on account of income tax, C.G.H.S. contributions and Licence Fee (rent) will be adjusted in the accounts compiled by the Pay and Accounts Office to the respective final heads to which these are creditable. Deductions on account of P.L.I., Provident Fund recoveries, Loans and advances, which are adjustable in the books of Accounts Officers of other Departments/ Governments will be initially adjusted under suitable suspense heads of Accounts which will be cleared by payment by cheque/Demand Draft to the Accounts Officers concerned.

Cheque Books.

6.8 The Pay and Accounts Officers as well as Drawing and Disbursing Officers authorised to draw cheques will be supplied cheque books for whose safe custody and accountal they will be responsible. Detailed procedure in this regard has been prescribed in the G.I. Ministry of Finance O.M.No.F.2(27)/76-Sc dated 14th May, 1976.

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Provident Fund Account.

6.9 The Provident Fund Account of Group 'D' staff will continue to be maintained by the Heads of offices as at present. The Pay and Accounts Office shall maintain the accounts in respect of staff belonging to Groups A, B and C. The individual accounts of the subscribers will be posted from schedules attached to the bills (in respect of subscription and recovery of advances) and from paid vouchers (in respect of withdrawals). Applications for final payment of Provident Fund will be received in the Pay and Accounts Office and payment will be made by cheques/drafts by the Pay and Accounts Office. For payments of advances out of Provident Fund and final withdrawals, sanctions will be issued by the competent administrative authority. On receipt of the sanction, the Pay and Accounts Office will make the payments by cheques/drafts to the D.D.O. concerned for disbursement to the subscriber and obtaining the acknowledgement.

Long term advances

6.10 Payments of long term advances like House Building Advances, Motor Car Advances, Scooter Advances etc. will be made by the Pay and Accounts Office on receipt of sanction of the competent authority, as in the case of advances from Provident Fund. Watching of the recoveries of such advances and maintenance of the registers and broad sheets for this purpose will be responsibility of the Pay and Accounts Office. For short term advances (recoverable in less than 60 instalments), while payment will be made by the Pay and Accounts Offices on the basis of sanctions, the head of the offices, will be hitherto, continue to be responsible to effect recovery and maintain necessary registers.

Payment of Loans /Grants to State Governments/Corporations/Other bodies etc.

6.11 Payments of loans/grants to State Governments Corporations, other bodies will be ~~made~~ direct by the Principal Accounts Office on the basis of the sanction of the competent authority. The Bills for the drawal of these amounts will be prepared/~~countersigned~~ by the drawing and disbursing officer of the Department of Health. The Principal Accounts Office will also be responsible for maintaining account and watching recoveries of loans and receipt of utilisation certificates.

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The Pr. Accts office will arrange for payment of loans/grants to State Govts as may be sanctioned by the Govt in accordance with the procedure to be prescribed in this behalf.

Pension and Gratuity - Fixation.

6.12 The verification and authorisation of pensionary entitlement of the officers and staff will be done by the Pay Accounts Office on the basis of the Pension papers submitted by the departmental authorities. The Pay and Accounts Officers will also make direct payments of pensions if the pensioners so desire by issue of cheques/drafts in accordance with the procedure to be prescribed in this behalf.

7. Departmental Receipts.

7.1 Departmental receipts consist mainly of C.G.H.S. contributions, Hospital receipts, Hostel and Tuition fees, Sale of contraceptives, recovery on account of medical Stores supplied by the Medical Store Depots to Government/non-Government institutions etc. etc. They are now received by the departmental officers either in cash or by means of drafts or treasury challans. In future all such receipts can be received in the form of cash, local cheques/drafts drawn in favour of the Pay and Accounts Officer concerned. The C.G.H.S. contribution are at present being deducted from pay bills which procedure will continue. The receipts realised by the Departmental Officers who are not cheque drawing DDOs will be remitted to the Pay and Accounts Office by means of crossed drafts alongwith a challan indicating full details. The Cheque Drawing Officers will remit such amounts realised by them directly into the Bank, with which they are in account, and the Bank will render weekly receipt scrolls in the same manner as in the case of payments. The Pay and Accounts Officer will remit the cheque/draft received by him to the Bank with properly classified challans. The Departmental Officers will also prepare and render a weekly statement of receipts to the Accounts Officer giving full particulars of the number and date of the challan, amount, by whom deposited, head of account etc. The Bank will also prepare daily receipt scrolls and send them to the Accounts Office with the original challans for compilation and for reconcilation with the statements received from the departmental officers.

7.2 The receipts will also continue to be accepted at the treasuries as under the existing arrangements and the receipts ~~scrolls~~ will be forwarded by the State Accountants General with a draft to the concerned Pay and Accounts Officer of the Ministry of Health and Family Planning.

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8. Rendering of Weekly accounts/bank scrolls.

8.1 Each Drawing and Disbursing Officer will at the end of each weekly period (1st to 7th, 8th to 14th 15th to 21st and 22nd to the end of the month) render to the concerned Pay and Accounts Office alongwith the paid vouchers weekly account in the form of a list of payments showing the number, date and amount of the cheques issued against each voucher The Bank will also prepare weekly scrolls in quadruplicate showing the cheques paid during the week. One copy of the scroll will be sent to the Drawing Officer, two copies will be sent to the Pay and Accounts Office (one of which will be supported with cheques) and the last copy retained by the Bank. The Accounts Office mentioned therein is the Accounts Office to which ~~a~~ DDO is attached.

Action on weekly accounts/scrolls.

8.2 On receipt of the weekly statement of payments from the Drawing and Disbursing Officers, post check of the accounts and vouchers will be carried out in the Pay and Accounts Office on a priority basis. Payments shown in the weekly statements or the schedule of settlement with Bank will also be reconciled with payment scrolls and paid cheques received from the Bank. One copy of the scroll will be returned to the Bank from which it was received, with a certificate of confirmation of the figures shown therein. Discrepancy, if any, should be got reconciled with the Bank and the Drawing Officer. The Drawing Officer will also on receipt of the copy of the scroll, reconcile it with his records.

Basic Records

The Pay and Accounts Office will maintain basic records necessary for conducting pre-check of bills presented for payment and post-check of vouchers received from the Drawing and Disbursing Officers.

9. Compilation of Accounts.

9.1 On the basis of the receipt and payment transactions reported in the weekly or monthly accounts from the departmental officers and the scrolls received from the Banks, as well as payments made by itself, the Pay and Accounts Office will compile the monthly accounts on the prescribed due dates. (The paid vouchers etc. will be retained in the Accounts Office). The account will be prepared according to the Major, Minor and Detailed heads of account as well as according to budgetary units of appropriation for facilitating

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the Compilation of Appropriation Accounts.

9.2 The Pay and Accounts Offices referred to at Sl.No.(iii) to (x) in para 5.1 will render their compiled accounts to the Pay and Accounts Office, Ministry of Health and Family Planning - D.G.H.S. referredto at Sl.No.(ii) in para ibid. These accounts will be consolidated by the PAO (DGHS) and submitted to the Principal Accounts Office who will compile the accounts of the payments made by him on behalf of the Department of Health and consolidate the entire accounts of the Ministry of Health and Family Planning from the accounts prepared by him and the accounts received from the PAO, DGHS and PAO, Family Planning.

9.3 The payment and receipt scrolls with paid cheques and original challans will be recieved by the Pay and Accounts Offices. They will also be responsible for effecting bank reconcilition and clearance of suspense head "Pay and Accounts Officer cheques - Ministry of Health and Family Planning" appearing in their books.

9.4 Under the existing system detailed classified accounts of a month are required to be submitted by Accountant General, Central Revenues to the Ministry of Finance by the 5th of the third following month. For instance the accounts for April are due to be submitted by the 5th July. Under the new system, which eliminates the stage of compilation at the treasury level, it would be possible to complete the process more expeditiously. With this object in view, the following schedule is prescribed:-

a) Submission of weekly accounts by drawing and disbursing Officers, who are invested with cheque drawing powers 1st batch covering transactions from 1st to 7th by the 9th of the month. 2nd batch covering transactions from 8th to 14th by the 16th of the month. 3rd batch covering transactions from 15th to 21st. By the 23rd of the month. Last batch covering transactions from 22nd to end of the month By the 3rd of the following month.

b) The weekly lists of payments or monthly compiled accounts received from the Drawing and Disbursing Officers who have been invested with cheque drawing powers, and the payments/receipts scrolls received from the bank (with vouchers) by the Pay and Accounts Offices should be compiled as and when they are received. Post check of vouchers will also be conducted by them. The compilation of payments made by the Pay and

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Accounts Offices should also be done simultaneously. The accounts for the region should be finally compiled, consolidated and rendered to the Principal Accounts Office of the Department by the 15th of the following month.

c) The Accounts for the Department as a whole should be consolidated by the Principal Accounts Office and rendered to the Integrated Financial Adviser by the 25th of the following month (e.g. the accounts for April will be rendered to the Integrated Financial Adviser by the 25th of May).

d) Integrated Financial Adviser should finally examine and approve the account for the Department by the 30th of the following month and render it to the final compiling authority by the 5th of the second following month (i.e. for April, the accounts will be rendered to that authority by 5th June).

e) On receipt of the monthly account, extracts will be supplied by the Budget and Accounts Section of the Internal Finance Division to the concerned Divisions of the Ministry for watching progress of expenditure against each unit of allocation.

Suspense Heads of Cheques

9.5 A bill is deemed to have been paid as soon as the cheque is issued. The system of drawal of funds by cheques, would necessitate the operation of a Suspense Head "Pay and Accounts Office cheques - Ministry of Health and Family Planning" to which all payments will be initially credited while accounting for payments. Clearance of this Suspense Head is effected as and when corresponding debits are received through the Bank Scrolls. The Accounts Office will keep a systematic watch over the clearance of this head. A statement should also be prepared of cheques issued but not paid. The account of outstanding cheques should be reconciled with the credit balance under the Suspense Head "Account Office Cheques".

Inter Departmental/Governmental Adjustments.

9.6 Inter Departmental and inter-Governmental adjustments will also be carried out by exchange of cheques or demand drafts with the Departments or Governments concerned without the operation of exchange account or settlement account.

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Appropriation Accounts

9.7 The Annual Appropriation Accounts for the grants controlled by the Ministry of Health and Family Planning will be prepared by the I.F.A. on behalf of the Secretary and the accounts signed by the Secretary will be rendered to the authority nominated by the Ministry of Finance/Comptroller and Auditor General of India.

Forms

9.8 For the sake of uniformity the forms to be used by the D.D.Os and Accounts Officers for maintaining accounts records and submission of accounts shall be standardised in consultation with the Ministry of Finance and the Comptroller and Auditor General.

10. Vesting of cheque drawing powers in departmental officers.

The Scheme provides for the giving of cheque drawing powers to several departmental officers stationed at places other than the accounts offices. There are inherent risks involved in vesting this power in a number of Drawing and Disbursing Officers of small units scattered all over the country and dispensing with pre-check by Accounts Officers before payment. This system has been provided keeping in view the measure of convenience which this arrangement would give to the spread-out offices in obtaining prompt payment of bills relating to salaries, travelling allowances, office contingencies etc. The alternative to this would be either to open a large number of accounts offices which would not be feasible, viable and economical or to require the Drawing and Disbursing Officers to send their bills to a small number of Accounts Officers for pre-check and payment resulting in inevitable delays in payment, particularly of personal claims and consequent dis-satisfaction amongst the employees. Thus, vesting cheque drawing powers in the drawing officers to some extent is unavoidable. However, to minimise the risks involved, this scheme contemplates a system of placing a limit of this drawal by quarterly letters of credit issued by the Accounts Offices, submission of weekly accounts to the Accounts Offices with paid vouchers and effective post-audit by the Accounts Offices. Prompt post

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audit of transactions falling under this category will be provided for in the detailed procedure of conducting these checks and scope and extent thereof will be as prescribed by the Ministry of Finance. However, the successful operation of this scheme will require the exercise of utmost care and vigilance.

11. Internal Audit Organisation.

There will be an Internal Audit Organisation under the Secretary for ensuring the correctness of payment and accounts records and other subsidiary registers, etc. The Accounts Offices as well as the offices of the Drawing and Disbursing Officers shall be subject to local inspection at prescribed intervals to ensure the efficacy and adequacy of the procedures followed and checks and controls exercised. The Internal Audit Organisation will also be responsible for checking the correctness of maintenance of Provident Fund Accounts, Accounts of Loans and Advances, Store Accounts, etc. of various sub-offices will also be inspected by this organisation. A manual of Internal Audit shall be drawn up in consultation with the Ministry of Finance specifying the duties and functions of this organisation.

12. Inspection Reports/Audit Objections/Internal Audit Observations and Reports of Internal Check Organisation.

A numerical record of the number of objections outstanding against each Division of the Ministry (including its sub-offices) will be maintained in the Budget and Accounts Section of the Internal Finance Division as hitherto and progress watched through periodical reports received from the Divisions as well as the Audit Offices/Principal and Branch Accounts Offices and Internal Audit Organisation.

Progress of serious cases reported to the Internal Finance Division will also be watched by this Section.

Quarterly meetings will be held presided over by Integrated Financial Adviser and attended to by representatives of all concerned Divisions, to review the progress of settlement of these objections.

13. Organisational Chart

An organisational chart of the proposed set up is given in Annexure IV.

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14. <u>Staff requirements</u>

The staff requirements of the Principal Accounts Office, the Internal Check Organisation, and the Pay and Accounts Officers are given at Annexure V.

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ANNEXURE-I

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List of Offices whose Drawing and Disbursing Officers will submit their bills to Pay and Accounts Offices for payment.

I Principal Pay and Accounts Office

1. Ministry of Health & Family Planning, Deptt. of Health, New Delhi.

II. Pay and Accounts Office, Ministry of Health and Family Planning, Deptt. of Family Planning, New Delhi.

2. Ministry of Health and Family Planning, Deptt. of Family Planning, New Delhi.

3. Central Health Transport Office, New Delhi.

III. Pay and Accounts Office, Ministry of Health and Family Planning - D.G.H.S., New Delhi.

4. Directorate General of Health Services, New Delhi.

5. Airport Health Office, Palam Airport, New Delhi.

6. Lady Reading Health School, New Delhi.

7. Raj Kumari Amrit Kaur College of Nursing, New Delhi.

8. Rural Health Training Centre, Najafgarh, New Delhi.

IV. Pay and Accounts Office, Ministry of Health and Family Planning - C.G.H.S., New Delhi.

9. Central Government Health Scheme, New Delhi.

V. Pay and Accounts Office, Ministry of Health and Family Planning - Safdarjang Hospital, New Delhi.

10. Safdarjang Hospital, New Delhi.

VI. Pay and Accounts Office, Ministry of Health and Family Planning, Willindon Hospital, New Delhi.

11. Willingdon Hospital, New Delhi.

VII. Pay and Accounts Office, Ministry of Health and Family Planning - Alipur Road, Delhi

12. National Institute of Communication Diseases, Alipur Road, Delhi.

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13. National Malaria Eradication Programme, Alipur Road, Delhi.

VIII. Pay and Accounts Office, Ministry of Health and Family Planning, Bombay.

14. Assistant Drugs Controller (India) Bombay.

15. Central Drugs Standard Control Organisation, Bombay.

16. Drug Inspectors Training Scheme, Bombay.

17. Port Health Office, Bombay.

18. Government Medical Stores Depot, Bombay.

19. Port Health Office, Bombay Airport, Bombay.

20. Central Government Health Scheme, Bombay.

21. All India Institute of Physical Medicine and Rehabilitation, Bombay.

IX. Pay and Accounts Office, Ministry of Health and Family Planning, Calcutta.

22. Assistant Drugs Controller (India), Calcutta.

23. Central Drugs Standard Control Organisation (East Zone), Calcutta.

24. Central Drugs Laboratory, Calcutta.

25. Port Health Office, Calcutta.

26. Airport Health Office, Dum Dum Airport, Calcutta.

27. Central Government Health Scheme, Calcutta.

28. Central Food Laboratory, Calcutta.

29. All India Institute of Hygiene and Public Health, Calcutta.

30. The Serologist and Chemical Examiner to the Government of India, Calcutta.

31. Government Medical Stores Depot, Calcutta.

X. Pay and Accounts Office, Ministry of Health and aFamily Planning, Pondicherry.

32. Jawaharlal Institute of Post-graduate Medical Education and Research, Pondicherry.

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XI. <u>Pay and Accounts Office, Ministry of Health and Family Planning - Madras.</u>

33. Assistant Drugs Controller (India), Madras.

34. Central Drugs Standard Control Organisation (South), Madras.

35. Port Health Office, Madras.

36. Central Government Health Scheme, Madras.

37. B.C.G. Vaccine Laboratory, Guindy, Madras.

38. Government Medical Stores Depot, Madras.

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ANNEXURE II

Offices whose Drawing and Disbursing Officers will be vested with Cheque Drawing Powers for making payments of bills themselves.

I. Pay and Accounts Office, Ministry of Health and Family Planning, Department of Family Planning New Delhi.

1. Regional Health Office, Calcutta.
2. - do - , Patna.
3. - do - , Lucknow.
4. - do - , Chandigarh.
5. - do - , Bhopal.
6. - do - , Ahmedabad.
7. - do - , Bangalore
8. - do - , Shillong.
9. - do - , Jaipur.
10. - do - , Simla.
11. - do - , Jammu & Kashmir, Srinager.
12. - do - , Bhubaneswar.
13. - do - , Poona.
14. - do - , Hyderabad.
15. - do - , Madras.
16. - do - , Trivandrum.
17. Family Planning Training & Research Centre, Bombay.

II. Pay and Accounts Office, Ministry of Health and Family Planning - Directorate General of Health Services, New Delhi.

18. Government Medical Stores Depot, Karnal.
19. Central India Pharmacopoeia Laboratory, Ghaziabad.

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III. <u>Pay and Accounts Office, Ministry of Health and Family Planning - Central Government Health Scheme, New Delhi.</u>

20. Central Government Health Scheme, Kanpur.

21. - do - , Allahabad.

22. - do - , Meerut.

IV. <u>Pay and Accounts Office, Ministry of Health and Family Planning, Alipur Road, Delhi.</u>

23. National Institute of Communicable Diseases, Alwer

24. - do - , Varanasi.

25. - do - , Conoor.

26. - do - , Calicut.

27. - do - , Rajamundri.

28. - do - , Patna.

29. - do - , Bangalore.

30. National Institute of Communicable Diseases, Lucknow.

31. - do - , Hyderabad.

32. - do - , Shillong.

33. - do - , Bangalore.

34. - do - , Bhubaneswer.

35. - do - , Baroda.

36. Central Research Institute, Kasauli.

V. <u>Pay and Accounts Office, Ministry of Health and Family Planning, Bombay.</u>

37. Central Government Health Scheme, Nagpur.

38. Port Health Office, Near Kandla, Bhuj.

39. Port Health Office, Marmagoa Port, Goa.

VI. <u>Pay and Accounts Office, Ministry of Health and Family Planning, Calcutta.</u>

40. Government Medical Stores Depot, Gauhati.

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41. Hospital for Mental Diseases, Kanki, Ranchi.

42. Central Government Health Scheme, Patna.

VII. Pay and Accounts Office, Ministry of Health and Family Planning - Madras.

43. Government Medical Stores Depot, Hyderabad. ✓

44. Central Government Health Scheme, Hyderabad.

45. Central Leprosy Teaching and Research Institute, Thirumani, Chingleput.

46. National Tuberculosis Institute, Bangalore.

47. Central Government Health Scheme, Bangalore.

48. Port Health Organisation, Visahkapatnam.

49. Port Health Office, Mandapam Camp, Rameshwaram Tamil Nadu.

50. Airport Health Office, Tiruchinapalli.

51. Port Health Office, Cochin.

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ANNEXURE-III

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List of Offices whose Drawing and Disbursing Officers will submit their bill for Pay and Allowances & Office Contingencies to other Drawing and Disbursing Officers vested with Cheque Drawing Powers.

Under the Accounting Jurisdiction of	Units which will submit their bills.	Units which will make payments.
Pay and Accounts Office, Ministry of Health and Family Planning. D.G.H.S.	1. Central Drugs Standard Control Organisation (North Zone)	Central India Pharmacopoea Laboratory, Ghaziabad.
	2. Food Research and Standardrisation Laboratory, Ghaziabad.	"
Pay and Accounts Office, Ministry of Health and Family Planning, Bombay.	3. Model Vital Health Statistics Unit, Nagpur.	Central Govt. Health Scheme, Nagpur.
Pay and Accounts Office, Ministry of Health and Family Planning, Madras.	4. Central Drugs Standard Control (Organisation) Cochin.	Port Health Office, Cochin.

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Accounting set up - Ministry of Health & Family Planning

SECRETARY
(Chief Accounting Authority)

Integrated Financial Adviser

Controller of Accounts

Dy ~~Assistant~~ Controller of Accounts
Principal Pay and Accounts Office, *
Nirman Bhavan, New Delhi.

Dy ~~Assistant~~ Controller of Accounts
Internal Audit Organisation,
Nirman Bhavan, New Delhi.

Pay and Accounts Office, Department of Family Planning, Nirman Bhavan, New Delhi.	Pay and Accounts Office, Directorate General of Health Services, Nirman Bhavan, New Delhi
Budget: Rs.7650.13 lakhs Staff : 1013	Budget: Rs.507.32 lakhs Staff : 1782
DDOs under the Payment control of P.A.O. — Annexure I (S.No.2 & 3) Annexure II (S.No.1 to 17)	DDOs under the Payment control of P.A.O. — Annexure I (S.No.4 to 8) Annexure II (S.No.18 & 19) Annexure III (S.No.1 & 2)

Pay and Accounts Office, C.G.H.S. New Delhi	Pay & Accounts Office, Safdarjang Hospital, New Delhi.	Pay & Accounts Office, Willingdon Hospital, New Delhi.	Pay and Accounts Office, N.I.C.D. Alipur Road, Delhi.
Budget: Rs.578.51 lakhs Staff : 2677	Budget: Rs.339.20 lakhs Staff : 2332	Budget: Rs.196.73 lakhs Staff : 1353	Budget: Rs.228.40 lakhs Staff : 1652
DDOs under the Payment control of PAO — Annx.I (S.No. 9) Annx.II (S.No.20-22)	DDOs under the Payment control of PAO — Annx.I S.No. 10)	DDOs under the payment control of PAO — Annx.I S.No. 11)	DDOs under the payment control of PAO — Annx.I S.No.12-13 Annx.II (S.No.23-36)

*Principal Pay and Accounts Office will also be Pay and Accounts Office for the Depts. of Health

ANNEXURE-IV

Pay and Accounts Office, Bombay	Pay and Accounts Office, Calcutta.	Pay and Accounts Office, Pondicherry	Pay and Accounts Office, Madras.
Budget: Rs.497.73 lakhs Staff : 1505	Budget: Rs.584.13 lakhs Staff : 2560	Budget :Rs.179.29 lakhs Staff : 1754	Budget :Rs.969.52 lakhs Staff : 1866
DDOs under the Payment Control of P.A.O. — Annx.I (S.No. 14-21) Annexure II (Sl.No.37-39) Annexure III (Sl.No.3)	DDOs under the Payment control of P.A.O. — Annex.I (S.No. 22-31) Annx.II (S.No.40-42)	DDOs under the Payment control of P.A.O. — Annx.I (S.No. 32)	DDO under the Payment control of P.A.O. — Annex.I (S.No.33 to 38) Annx.II (S.No.43-51) Annex.III (Sl.No.4)

ANNEXURE V.

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MINISTRY OF HEALTH AND FAMILY PLANNING

Staff requirements of the Accounts Organisation for the Ministry of Health and Family Planning

Name/scale of post.	Internal Audit	Principal A/C Office (including Deptt. of Health	P.A.O. Deptt. of FP New Delhi.	P.A.O. DGHS, New Delhi (including Consolidation.	P.A.O. CGHS New Delhi.	P.A.O. Safdarjang Hospital, New Delhi	P.A.O. Willingdon Hosp. N.Delhi.	PA.O. Alipur Road, Delhi (including Kasauli)	P.A.O. Bombay	P.A.O. Calcutta.	P.A.O. Pondicherry	P.A.O. Madras	Total	Leave Reserve	Grand Total
Controller of Accounts (2000-2250)		1											1		1
~~Assistant~~ Dy. Controller of Accounts (1100-1600)	1	1											2		2
Accounts Officer (840-1200)	3	1	1	1	1	1	1	1	1	1	1	1	14	-	14
Jr. A/Cs Officer (500-900)	6	4	2	4	3	3	2	3	3	3	3	3	39	-	39
Sr./Jr. Accountant (425-640) (330-560)	7	12	8	20	21	20	10	15	15	20	16	17	181	~~25~~ 23	~~206~~ 204
Clerks/ Typists. (260-400)	-	5	2	4	5	4	2	3	3	5	3	3	39	4	43
Sr./Jr. Stenos. (425-700) (330-560)	4	3	1	1	1	1	1	1	1	1	1	1	17	2	19
Class IV including Daftry (200-250) (196-232)	3	6	2	4	5	4	3	4	4	5	4	4	48	5	53
Total:	24	33	16	34	36	33	19	27	27	35	28	29	341	34	375
					Leave Reserve										
(a) Sr./Jr. Accts. including AOs, Jr. AOs and Stenos.	2.0	2.0	1.2	2.6	2.6	2.5	1.4	2.0	2.0	2.5	2.1	2.2	25.1		
(b) Clerks/ Typists.	-	0.5	0.2	0.4	0.5	0.4	0.2	0.3	0.3	0.5	0.3	0.3	3.9		
(c) Class IV	0.3	0.6	0.2.	0.4	0.5	0.4	0.3	0.4	0.4	0.5	0.4	0.4	4.8		