

PREFACE

I have great pleasure to bring out the current issue of “Accounts at a Glance” for the year 2008-2009. This document gives a broad over-view of Government activities in respect of Department of Consumer Affairs and Department of Food & Public Distribution as reflected in the Finance Accounts, Appropriation Accounts and Statement of Central Transactions (SCT). The information is presented in a simple form with the help of statements, Charts, Tables and Graphs etc. to make the document lucid and useful. Certain features such as trend of Revenue and Capital Receipts, Revenue and Capital Disbursement, Plan and Non-Plan Disbursement, Major Sources of Receipt and Expenditure have been highlighted.

I trust that the current edition serves as a useful reference document. Comments and suggestions for improving our next edition are sincerely welcome.

Dated:

New Delhi 110 001

(P.C. Das)

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STRUCTURE & FUNCTIONS OF THE MINISTRY

The Ministry of Consumer Affairs, Food and Public Distribution has two Departments, namely the Department of Food and Public Distribution and the Department of Consumer Affairs.

The Department of Food and Public Distribution works under the overall guidance of the Union Minister of Agriculture, Consumer Affairs, Food and Public Distribution, Sh. Sharad Pawar, who is assisted by Minister of State, Prof. K. V. Thomas.

1. The main functions of the Department of Food and Public Distribution are:-

- (i) Formulation and implementation of national policies on procurement, import, movement, distribution and stocking of food grains.
- (ii) Provision of storage facilities for the maintenance of Central Reserves of food grains.
- (iii) Fixation of statutory minimum prices of Sugar payable by Sugar Factories, Development and regulation of the Sugar Industry (including training in sugar Technology).
- (iv) Fixation of price of levy sugar and its supply for PDS and regulation of supply of free sale sugar.
- (v) Entering into treaties and agreements with foreign countries in regard to trade and commerce in food grains and certain foodstuffs.
- (vi) Promoting Public Distribution System in State/District level with an objective to control inflation and artificial scarcity of essential commodities and to provide the consumable items to the weaker section of the society at cheaper rates.

1.1 In carrying out its various functions, the Ministry is assisted by its attached and subordinate offices, namely the Directorate of Sugar, National Sugar Institute, Kanpur, Save Grain Campaign offices, Indian Grain Management & Research Institute, Hapur and its three field stations. Directorate of Vanaspati Vegetable Oils and Fats. In addition, the Department has three Public Sector Undertakings viz The Food Corporation of India (FCI), Central Warehousing Corporation (CWC) and Hindustan Vegetable Oils Ltd. (HVOC). However only one unit namely breakfast cereal unit is now operational under Hindustan Vegetable Oils Ltd.

1.2 The Sugar Directorate is responsible for fixation of statutory minimum prices of sugarcane payable by sugar factories, development and regulation of sugar Industry (including training in sugar Technology) and fixation of price of levy Sugar and regulation of releases of levy sugar vis-à-vis free sale sugar. The Directorate also sanctions loans to the Sugar Mills.

- 1.3 Research and Development of Sugar Industry is vital in bringing about significant changes in Socio-Economic structure of the rural economy. The National Sugar Institute, Kanpur plays a significant role in this direction and for proper development of Sugar Industry and maintaining its operational efficiency.
- 1.4 Research & Development on storage and preservation of food grains is carried out at the Indian Grain Management and Research Institute, Hapur and its five field stations. Save Grain Campaign, which was launched, as a pilot project in 1965-66 has become a regular scheme to popularise the Scientific methods of pest control, food grains storage and preservation mainly concerning with entomological, chemical & toxicological aspects.
- 1.5 The Directorate of Vanaspati Vegetable Oils and Fats as well as Hindustan Vegetable Oils Corporation (HVOC) are to promote the production of edible oils and arrange the import of Oils in case of higher demand. The edible oil so imported is being supplied to common man through PDS at affordable prices.
- 1.6 The Prime Minister had approved the revamped PDS with the objective to improve its reach to the vulnerable sections living in remote areas of the country. This scheme envisages creation of more facilities at block level, increase in fair price shops and distribution through Mobile vans in backward areas etc.
- 1.7 Food Corporation of India, which operates throughout the country, has been given the basic responsibility to undertake the procurement, storage, quality control, movement and distribution of foodgrains and other foodstuffs through Public Distribution System.
- 1.8 The Central Warehousing Corporation have custom bounded warehouses, container freight stations and large number of acquired and built warehouses, suitable for storage of agricultural and industrial products.

2. The main functions of the Department of Consumer Affairs are:-

- (i) To Protect & promote welfare of Consumers through consumer protection act, 1986
- (ii) Formulate standards for goods & services
- (iii) Monitor prices of essential commodities through essential commodities act, 1955
- (iv) Establish consumer protection machinery
- (v) Generate consumer awareness and to strengthen consumer movement in the country
- (vi) Redressal of consumer grievances & increase responsiveness of organisations towards solving consumer problems
- (vii) Making available the essential commodities, ensuring the smooth PDS and for protection of consumer interest.
- (viii) Forward Market Commission keeps markets under observation and takes appropriate action in relation to them.
- (ix) Bureau of Indian Standard is successfully promoting and nurturing the standardization movement in the country.

1.1 In carrying out its various functions, the Department is assisted by its attached and subordinate offices namely; Indian Institute of Legal Metrology, Ranchi, Forward Market Commission, Mumbai, Regional Reference Standard Laboratory, National Test House, Bureau of Indian Standards and has to cooperative society Viz. Super Bazar and NCCF. However, Super Bazar is under liquidation and is subjudged under Hon'ble Supreme Court of India

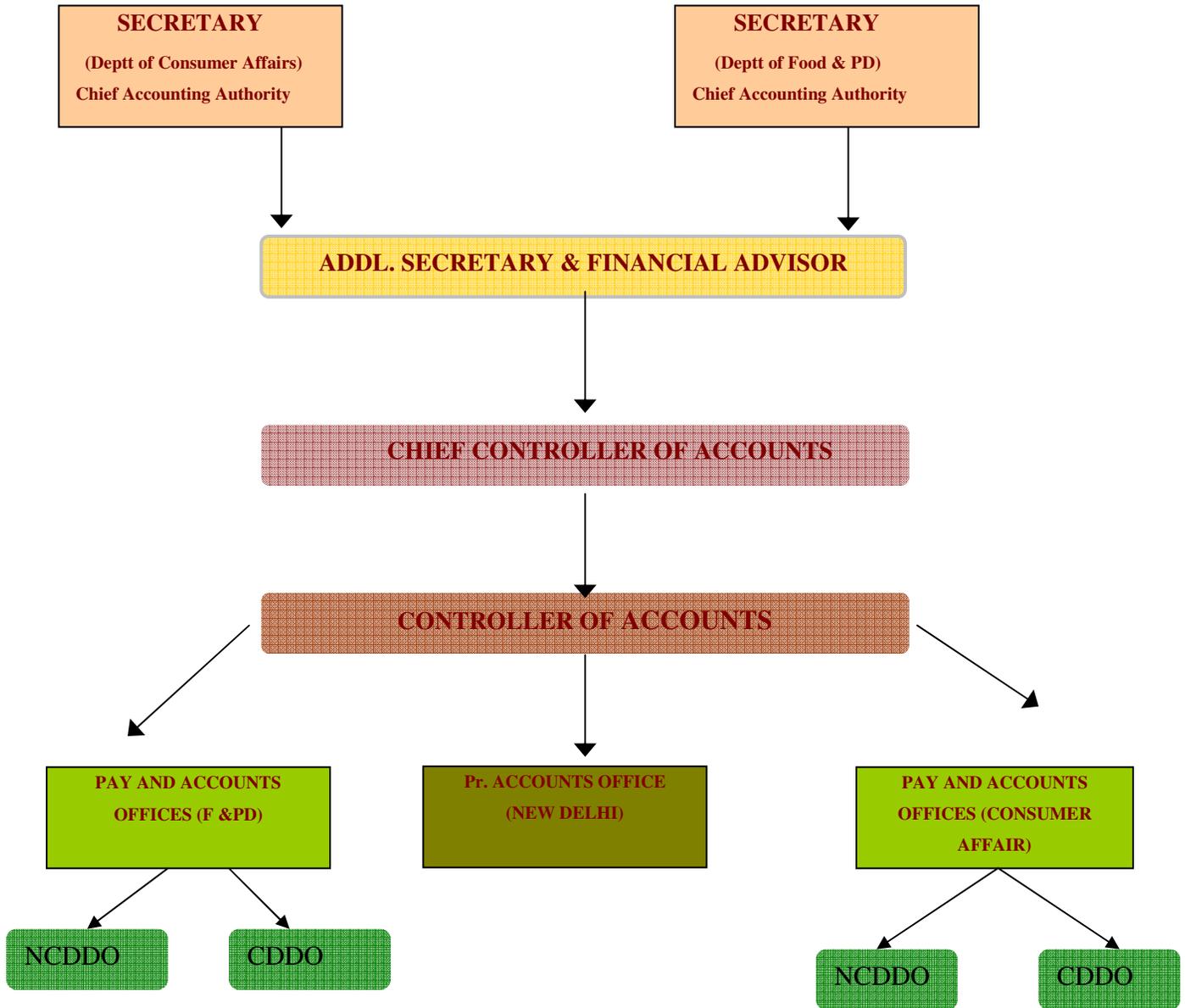
1.2 Bureau of Indian Standards a statutory body has taken over the role of earlier Indian Standard Institute, with a view to ensure better quality of goods, coordination among various standards formulation and certification. The BIS has introduced a certificate mark scheme for different products, modernizing and upgradation of testing laboratories and to increase efficiency, quality and Co-operation.

1.3 Ministry has set up the National Consumer Disputes Redressal Commission (NCDRC) to provide better protection to Consumer and for speedy and inexpensive redressal of their grievances. Ministry has also provided financial assistance to State/Union Territories for organising State level seminars on Consumer Protection and for starting training programmes on regular basis to generate the consumer consciousness and awareness in the country.

1.4 There are five Regional Reference Standard Laboratories at Bangalore, Ahmedabad, Bhubneswar, Faridabad and Guwahati to provide facilities for testing of Weights and Measures. The regulation of weights and measures and weighing and measuring instruments in this country is carried out under the standards of Weights and Measures Act, 1976 and the standards of Weights and Measures (Enforcement) Act, 1985. Through these legislation, the Government ensures that all weights and measures used for trade or commerce, for industrial production or for protection of human health and safety are accurate and reliable so that users are guaranteed of their performance.

- 1.5 The “Indian Institute of Legal Metrology” at Ranchi exists for imparting training to the Inspectors of Weights & Measures Department of various State Governments in the country and the participants from the Developing Countries as well.
- 1.6 A Set up of Forward Market Commission provides regulation of forward/future trading in as many as 79 commodities including rice, wheat, gold and silver. Presently there are 24 Exchanges including three National Exchanges conducting future trading in the country.
- 1.7 The National Test House, which has various test laboratories all over the country, conducts testing and evaluation of materials, products, equipments, apparatus and systems, in particularly all branches of Science & Technology except for food, Pharmaceuticals, arms and ammunitions.
- 1.8 The Payment and Accounting organisation having Pay and Accounts Offices located at New Delhi, Mumbai, Kolkata & Chennai is responsible for monitoring the flow of finance (both receipts & payment), preparation of monthly accounts, Annual Finance Accounts, Appropriation Accounts and the receipt budget of the Ministry.

THE ORGANISATION



**APPROPRIATION ACCOUNTS
(2008-2009)**

DEPTT OF FOOD & PUBLIC DISTRIBUTION

REVENUE SECTION

CAPITAL SECTION

**BUDGET
Rs. 45347.35**

**BUDGET
Rs. 45883.31**

**BUDGET
Rs. 535.96**

**ACTUAL EXP
Rs. 45070.20**

**ACTUAL EXPENDITURE
Rs. 45596.57**

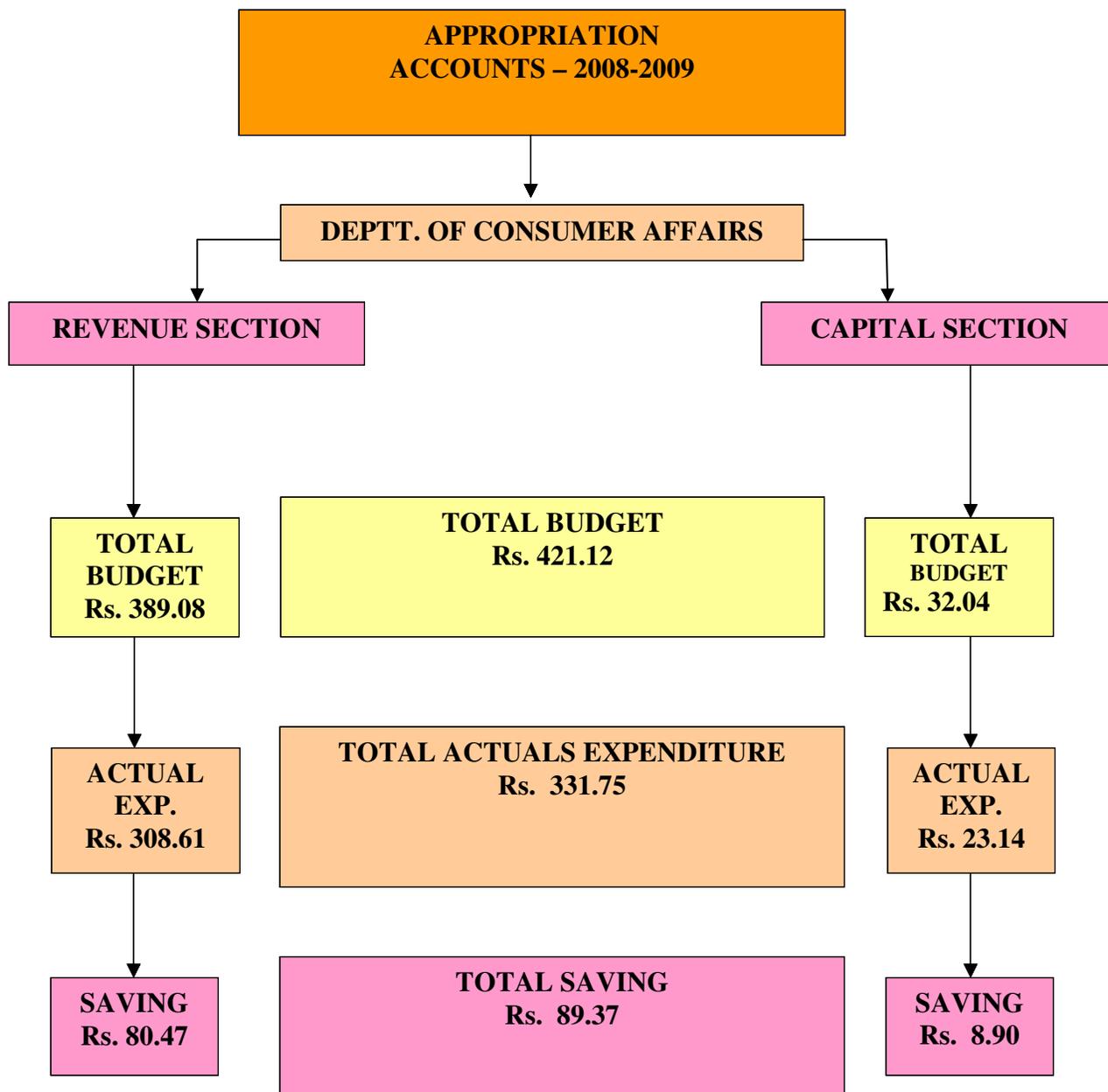
**ACTUAL EXP.
Rs. 526.37**

**SAVING
Rs. 277.15**

**SAVING
Rs. 286.74**

**SAVING
Rs. 9.59**

**Source :Appropriation Accounts
(Rs. In Crores)**



SOURCE :-
 APPROPRIATION ACCOUNTS
 (Rs. in Crores)

**A BIRD'S EYE VIEW OF THE APPROPRIATION ACCOUNT
2008-2009**

**DEPTT OF CONSUMER
AFFAIRS**

**DEPTT OF FOOD AND
PUBLIC DISTRIBUTION**

**BUDGET
Rs 421.12**

**BUDGET
Rs. 46304.43**

**BUDGET
Rs 45883.31**

**ACTUAL
EXP.
Rs 331.75**

**ACTUAL EXPENDITURE
Rs. 45928.32**

**ACTUAL
EXP.
Rs 45596.57**

**SAVING
Rs 89.37**

**SAVING
Rs 376.11**

**SAVING
Rs 286.74**

**SOURCE :-
APPROPRIATION ACCOUNTS
(Rs. in Crores)**

GOVERNMENT ACCOUNTS

Under Article 112 of the Constitution, a Statement of estimated Receipts & Expenditure of Govt. of India has to be laid before the Parliament in respect of every financial year. This statement titled “Annual Financial Statement” is the main Budget Document.

The Budget distinguishes expenditure on Revenue Accounts from Other Expenditure.

Therefore, there are two sections of Accounts: -

(1) REVENUE BUDGET

(2) CAPITAL BUDGET

Based on the budget and accounts, the Govt. determines the shape of its monetary and fiscal policies.

BASIC STRUCTURE OF ACCOUNTS AND FLOW OF FUNDS.

The Accounts of Govt. consists of three parts:-

(i) CONSOLIDATED FUND OF INDIA

(ii) CONTINGENCY FUND OF INDIA

(iii) PUBLIC ACCOUNTS

CONSOLIDATED FUND OF INDIA

All revenues received by the Government by way of taxes like Income Tax, Central Excise, Customs and other receipts flowing to the Government business like receipts from Railways & Posts (Non-Tax Revenues) are credited into Consolidated Fund. Similarly, all loans raised by the Govt., by issue of Public Notifications, Treasury Bills (Internal Debts) are credited into this fund. All expenditure incurred by the Government for conduct of its business including repayment of Internal & External debt & release of loans to State/Union Territories Governments for various purposes is debited against this fund.

CONTINGENCY FUND OF INDIA

Contingency Fund is set up by the Central and State Governments under Article 367 (I) of the Constitution. It is considered like an imprest placed at the disposal of the President/Governor to enable advances to be made by them out of such fund for the purpose of meeting urgent unforeseen expenditure pending authorization of such expenditure by Parliament/ legislature by law under Article 115 or 116 of the constitution. The Fund is accounted for under a single major Head Code ‘8000’. As and when the Parliament/legislature meets the total

expenditure incurred out of Contingency Fund is got recouped by debiting the concerned functional major/sub-major/minor heads with the approval of the Parliament/ Legislature.

PUBLIC ACCOUNTS

In the Public accounts, the transactions relate to debt other than included in the Consolidated Fund of India. It also includes deposits, advances, remittances and transactions grouped under Suspense Accounts. The transactions under debt, deposit and advances in this part are those in respect of which Government incurs a liability to repay the money received or has a claim to recover the amounts paid together with repayment of the debt and deposits and the recoveries of these advances. Hence, this account acts as banker to the employees etc. and these transactions do not require voting of the Parliament, except for allowing provision for interest on the GPF etc. as Government utilizes the balances available under these funds for their normal activities.

ACCOUNTING ORGANISATION

With the introduction of Departmentalized Accounting System in the year 1976, a major exercise to integrate accounts with administrative ministries and departments was undertaken for all ministries and departments of the Union Governments and all Union Territories except Andaman and Nicobar Islands. As a result of this, a new Accounting Organisation headed by the Controller General of Accounts was created in the Ministry of Finance, Department of Expenditure and the task of compilation of the Accounts of the Union Government was entrusted to the CGA. The Controller General of Accounts has been made responsible for establishing and maintaining a technically sound management system in the Departmentalized Accounts Offices of the Central Government including modernization and computerization. An Account setup was formed in each Civil Ministry/Department of the Government of India with the Secretary of the Department as the Chief Accounting Authority discharging his responsibilities with the assistance of the Financial Adviser of the Ministry and Chief Controller of Accounts/Controller of Accounts who manage this Accounts Organisation.

The Payment and Accounting Organisation under the Chief Controller of Accounts is responsible for:

- (i) Arranging payments, through Pay and Accounts Offices and cheque drawing and disbursing officers of pay and allowances, provident fund claims, office contingencies, miscellaneous payments, loans and advances to Government Servants and others as well as grants-in-aid. There are 8 PAOs, 2 CDDOs & 40 Non-CDDOs in the Ministry. The Non-CDDOs present their claims bills to the accredited PAOs who issue cheques after scrutiny of the bills. The CDDOs are authorised to make payments for

salaries and contingent claims after observing the relevant checks. The CDDOs issue cheques on the basis of Letter of Credit (LOC) issued in their favour by the PAOs to the accredited bank branches.

- (ii) Issuance of Pension Payment Orders (PPO) in respect of retiring Government Servants and payment of retirement benefits.
- (iii) Arranging Internal Inspection of payments and accounts records maintained by the various subordinate offices and PAOs of the department 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 and other financial irregularities and thus act as an aid to management. Each office's nature of work and volume of work regulates the periodicity of audit. Under the recent instruction of the Ministry of Finance, Department of Expenditure, the internal audit reports are to be submitted to the Secretary of the Ministry.
- (iv) Compilation of monthly accounts through its various PAOs, Consolidation of the Accounts, preparation of Appropriation Accounts and the Statement of Central Transactions and the material for the Finance Accounts of the Union Government (Civil) for the Ministry as a whole, and its submission to the CGA for consolidation.
- (vi) Post audit of the Vouchers of Cheque Drawing DDO's.

The Accounting Organisation while performing above functions ensures: -

- ◆ Prompt payments .
- ◆ Speedy settlement of Pension, Provident Fund and other claims .
- ◆ Timely compilation of Accounts.
- ◆ Making available accounting information to concerned authorities for effective budgetary Control
- ◆ Bank reconciliation of payments and receipts.
- ◆ Watching recovery of Loans to various agencies.
- ◆ Introduction of the. Management Information System suited to the functions and requirements of the Ministry
- ◆ Settlement of Accounts with other Accounting organisations on cash basis.
- ◆ Watching of Utilisation of grants and ensuring prudent use of public money under the financial principles and regulations.

PRINCIPAL ACCOUNTS OFFICE

- ◆ Performs all administrative and co-ordination functions.
- ◆ Is also responsible for all accounting matters viz., Co-ordination of accounts of the Ministry.

The Functions of Principal Accounts Office (Pr. A.O.) in respect of Accounts include:-

- ◆ Consolidation of accounts of the Ministry and its submission to the CGA.
- ◆ Posting of Monthly accounts on the Ministry's Website.
- ◆ In depth evaluation of Monthly expenditure.
- ◆ Consolidation of Flash Figure and its Submission to the CGA
- ◆ Annual Appropriation Accounts (All the four stages)
- ◆ Statement of Central Transactions.
- ◆ 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.
- ◆ Rendition of advice on financial and accounting matters to the departments and PAOs.
- ◆ Preparation of 'Accounts at a Glance'.
- ◆ Preparation of Receipt Budget.
- ◆ Procuring and supply of cheque books to PAOs/Cheque Drawing DDOs.
- ◆ Maintaining necessary liaison with Controller General of Accounts Office and to effect overall co-ordination and control in accounting matters. Verifying and reconciling all receipts and payments made on behalf of Ministry of Consumer Affairs, Food and Public Distribution through the accredited banks, viz Reserve Bank of India, Central Bank of India & State Bank of India.

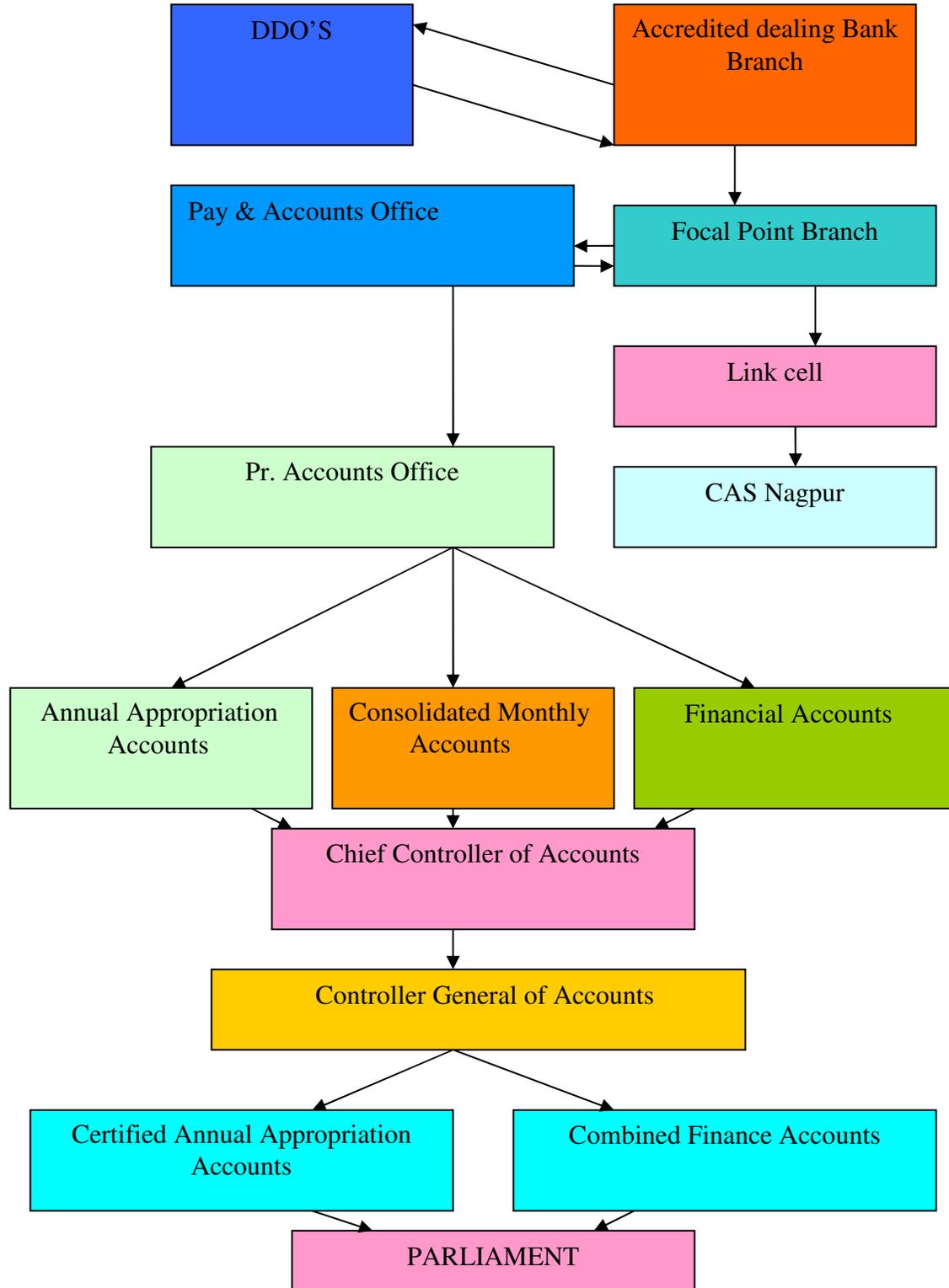
GOVERNMENT ACCOUNTING PROCESS

Under the Departmentalised Accounting System, the Chief Controller of Accounts, Ministry of Consumer Affairs, Food and Public Distribution has been assigned the functions relating to accounting of all expenditure voted by the Parliament in respect of the Ministry. Pay and Accounts Offices make payments pertaining to respective Departments. All transactions pertaining to the Ministry/Department are accounted for in the books of the Pay and Accounts Offices (PAO's) or Drawing and Disbursing Officers(DDO) authorised to make payment by cheque (therefore called Cheque Drawing and Disbursing Officers) . The RBI/PSB plays a major role in accounting of their transactions. Each PAO/CDDO is linked with a particular branch of the Public Sector Bank and all receipts and payments are handled by it. The PAO/CDDO makes all the payments by drawing cheques on this bank.

Like any other accounting organization, the Principal Accounts Office of this Ministry generate periodic reports like the monthly accounts and the annual accounts. The monthly accounts fulfil the need of day-to-day administration. The annual accounts represent a fairly accurate view of the financial stewardship of the Government during the year.

The Principal Accounts Office compiles the monthly accounts submitted to it by the Various PAOs, which reflect the receipts and payments collected or authorised by the Pay and Accounts Office or by the cheque drawing DDOs. The Principal Accounts Office submits the Consolidated Monthly and Annual Accounts of the Ministry/Department to the Controller General of Accounts.

FLOW OF ACCOUNTS



GOVERNMENT BUDGETING-REAPPROPRIATION OF FUNDS

An important aspect of budgeting is re-appropriation of funds. Subject to the provisions of Rule 10 of the Delegation of Financial Powers Rules, 1978 and also subject to such other general or specific restrictions as may be imposed by the Finance Ministry in this behalf, re-appropriation of funds from one primary unit of appropriation to another such unit within a Grant or appropriation may be sanctioned by the Competent Authority at any time before the close of the financial year to which such grant or appropriation relates. Re-appropriation of funds shall be made only when it is known or anticipated that the appropriation for the unit from which funds are to be transferred will not be utilized in full or that savings can be effected in the appropriation for the said unit. Funds shall not be re-appropriated from a unit with the intention of restoring the diverted appropriation to that unit when savings become available under other units later in the year.

SUPPLEMENTARY GRANTS

If the amount provided for the sanctioned Budget for any service in a financial year is found to be insufficient for the purpose in that year or when a need arises during that year for supplementary or additional expenditure upon some 'new service' not contemplated in the original budget for that year, the Government shall arrange to obtain the necessary supplementary grants or appropriation in accordance with the provision of Article 115(1) of the Constitution.

ADVANCE FROM CONTINGENCY FUND

When a need arises to incur unforeseen expenditure in excess of the sanctioned grants or appropriation or on a 'new service' not provided in the budget and there is no sufficient time for the voting of the Supplementary Demands and the passing of the connected appropriation bill, an advance from the Contingency Fund set up under Article 267 (1) of the Constitution shall be obtained before incurring the expenditure.

An advance from the Contingency Fund shall also be obtained to meet expenditure in excess of the provision for the service included in an Appropriation (Vote on Account) Act.

The procedure to be followed for obtaining an advance from the Contingency Fund and its recoupment to the fund shall be as laid down in the Contingency Fund of India Rules, 1952 as amended from time to time.

COMPUTERISATION

Keeping in view the emerging requirements of advance technology and immediate information needs, the Office of the Chief Controller of Accounts aims at providing a complete and comprehensive computer based financial information system.

Computerisation in the Accounts Organisation operates at two levels: -

PRINCIPAL ACCOUNTS OFFICE LEVEL:

Those accounts are consolidated in Principal Accounts Office through another software called "CONTACT". The consolidated accounts of the Ministry is sent to the Ministry of Finance, Controller General of Accounts for further consolidation of accounts of the Union of India. Several reports are generated using 'CONTACT'. Another package is used to generate various reports regarding Statement of Central Transaction(SCT) called "SCT".

PAO LEVEL:

In the PAO Office, COMPACT was implemented during the recent financial year. The software covers the major accounting tasks of the PAOs and supplies input to the CONTACT software working at the Principal Accounts Office. It is designed and developed with an attempt to address all the Software System Attributes such as availability, portability, security and maintainability. Hardware & Software have been procured. The features of the new software are:

1. It is at the lowest level of accounting and it provides information to the higher levels of accounting system for further processing.
2. It covers all the major accounting and payment functions i.e. Pre Check, Budget, Compilation, GPF and Pension.
3. It aims at generation of Monthly Consolidated Accounts data in the electronic format for incorporation of the Principal Accounts Offices in the CONTACT Software database.
4. It is to provide various managerial reports for expenditure analysis like Expenditure Control Register, Receipts versus Expenditure comparison, Date wise Monthly Statement (DMS).
5. It would help in preparation/printing of cheques to be issued by the PAOs.

Our endeavour is to ensure that the Monthly Accounts produced by us will contain accurate information on each item of expenditure and receipt of the Ministry and at some later stage to ensure computerisation of Account vouchers on daily basis.

The PAO offices are regularly uploading the data in E-Lekha on daily basis at Website www.Cga.nic.in/elekha/elekhahome.asp. After Compilation of accounts, the PAO uploads the monthly accounts at the website.

All the PAO's local as well as outstation are now sending Monthly accounts in COMPACT package only and old software IMPROVE has been totally discontinued.

THE INTERNAL AUDIT

1. The audit is managed by three Audit Parties, two at Kolkata and one at Headquarters New Delhi under the Chief Controller of Account. The Periodicity of audit of the DDOs are in accordance with the relevant provisions of the Internal Audit Manual of this organization. On completion of Audit, inspection reports are compiled and vetted by the officer incharge and after approval of the Chief Controller of Account, issued to the concerned administrative heads and DDOs for compliance and remedial action.
2. During the financial year 2008-09, 52 units came under the preview of Audit. Out of this 45 Units were audited during 2008-09 and balance 07 were not audited. However these have been taken up for the conduction of audit inspection during the year 2009-10.
3. A number of paras raised by audit resulted in recovery of over payments of Rs. 11,89,547/- , non recoveries of Govt. dues from various Audi tees/Authorities/ Institutions to the tune of Rs. 9,68,03,15,650/- and infructuous/irregular expenditure of Rs. 16,48,30,976/-. Suggestions were also made by Internal Audit Parties to DDOs for proper maintenance of records and Accounts. Also advised to make payments in accordance with the rules and provisions of the Govt. of India.

ANNEXURE – I
ACCOUNTS HIGHLIGHTS
FINANCIAL YEAR 2008-2009

(Rupees in Crore)

S.No.	Item	Budget	Actual	%
	RECEIPTS			
1.	REVENUE RECEIPTS			
	1.1 Tax Revenue	1.70	4.91	288.82
	1.2 Non Tax Revenue	449.45	21.35	4.74
	Total Revenue Receipts (1.1 + 1.2)	451.15	26.23	5.81
2.	CAPITAL RECEIPTS			
	2.1 Recoveries of Loans	11.02	2.06	18.69
	2.2 Misc. Receipts	----	-----	----
	Total Capital Receipts (2.1+2.2)	11.02	2.06	18.69
	TOTAL RECEIPTS (1+2)	462.17	28.32	6.13
	EXPENDITURE			
3.	NON-PLAN EXPENDITURE			
	3.1 On Revenue Account	45481.64	45232.70	99.45
	3.2 On Capital Account	509.21	507.18	99.60
	Total Non-Plan Expenditure (3.1+3.2)	45990.85	45739.88	99.45
4.	PLAN EXPENDITURE			
	4.1 On Revenue Account	254.79	146.11	57.35
	4.2 On Capital Account	58.79	42.33	72.00
	Total Plan Expenditure (4.1 + 4.2)	313.58	188.44	60.09
5.	TOTAL EXPENDITURE (3+ 4)	46304.43	45928.32	99.19
	Breakup under Revenue & Capital			
	5.1 Total Revenue Expenditure (3.1+4.1)	45736.43	45378.81	99.22
	5.2 Capital Expenditure (3.2 + 4.2)	568.00	549.51	96.74

(Source – SCT & Appropriation Accounts)

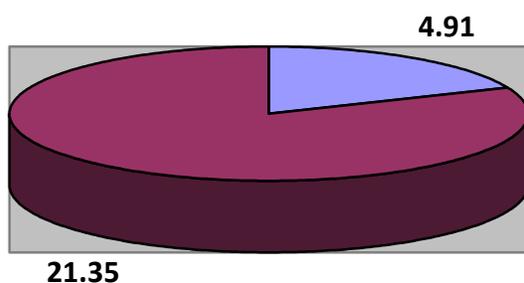
ANNEXURE – II

**RECEIPTS OF MINISTRY OF CONSUMER AFFAIRS,
FOOD & PUBLIC DISTRIBUTION
FINANCIAL YEAR 2008-2009**

(Rupees in Crore)

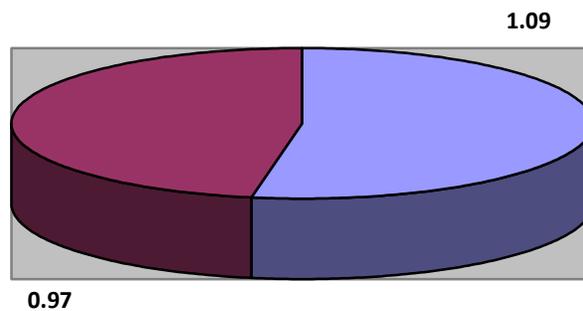
Sl. No.	ITEM	AMOUNT
1.	Tax Revenue	4.91
2.	Non Tax Revenue	21.35
3.	TOTAL REVENUE RECEIPTS (1 + 2)	26.26
4.	Loan Recoveries from PSUs/Consumer Industries	1.09
5.	Loan Recoveries from UTs/State Governments	0.00
6.	Repayment from Govt. Servants	0.97
7.	Misc. Capital Receipt	0.00
8.	TOTAL CAPITAL RECEIPTS (4+5+6+7)	2.06
9.	TOTAL RECEIPTS (3 + 8)	28.32

Revenue Receipt 2008-09



■ Tax Revenue ■ Non Tax Revenue

Capital Receipt 2008-09



■ From PSU/Ind. ■ From Govt. Servants

FUND FLOW
FINANCIAL YEAR 2008-2009
CONSOLIDATED FUND OF INDIA (Rupees in Crore)

RECEIPTS(CR)		DISBURSEMENT (DR)	
(A) REVENUE RECEIPTS	26.26	(A) REVENUE EXPENDITURE	44788.99
General Services	1.64	General Services	21.77
Social Services	0.36	Social Services	0.05
Economic Services	11.90	Economic Services	44750.38
Interest Receipts	1.27	Grants-in-aid (States, U.Ts, & Co-operation with other countries, under Colombo Plan (Refund of Utilised financial assistance.)	16.79
Dividends & Profits	6.18		
Other Receipts	4.91		
(B) CAPITAL RECEIPTS	2.06	(B) CAPITAL EXPENDITURE	28.64
Loan Recoveries			
From State Govts. & UTs	0.00	General Services	--
From Government Servant	0.97	Social Services	--
From Consumer Industries	1.09	Economic Services	27.07
Misc. Capital Receipt	--	Loans & Advance	1.57
TOTAL C.F.I. (A + B)	28.32	TOTAL C.F.I. (A + B)	44817.63

PUBLIC ACCOUNTS

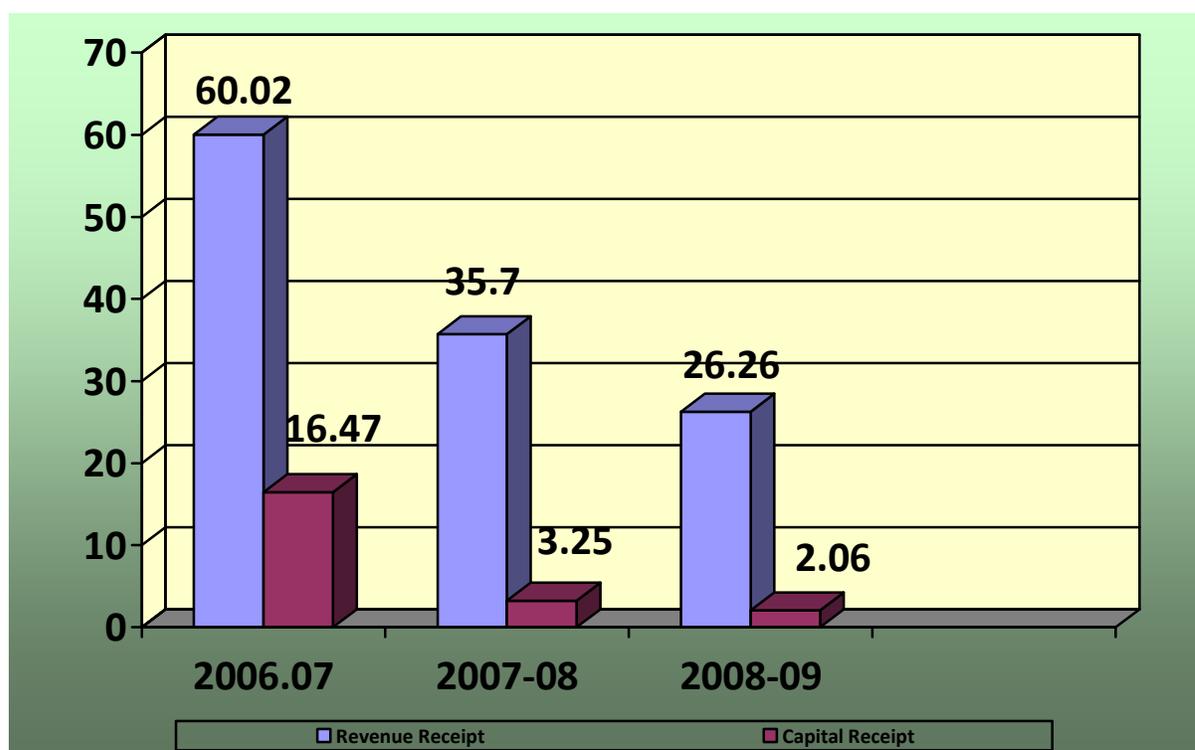
RECEIPTS(CR)		DISBURSEMENT (DR)	
Small Savings, Provident Fund etc	20.52	Small Savings, Provident Fund etc	15.13
Deposits & Advances	5.19	Deposits & Advances	0.00
Reserve Fund	862.65	Reserve Fund	1078.70
Suspense & Misc.	45568.25	Suspense & Misc.	573.47
TOTAL (Public Accounts)	46456.61	TOTAL (Public Accounts)	1667.30
TOTAL RECEIPTS	46484.93	TOTAL DISBURSEMENT	46484.93

Source: SCT

**TREND OF TOTAL RECEIPTS
CONSOLIDATED FUND OF INDIA**

(Rupees in Crore)

	2006-2007	2007-2008	2008-2009
REVENUE RECEIPTS			
Interest Receipts	1.65	1.98	1.27
Other Receipts	58.37	33.72	24.99
Total	60.02	35.7	26.24
% increase over previous year	(+) 130.05	(-)59.48	(-)26.44
CAPITAL RECEIPTS			
Public Sector Undertakings	14.77	2.13	1.09
States & UTs	0.73	0.07	0.00
Government Servants	0.97	1.05	0.97
Misc. Capital Receipt	0	0	0
Total	16.47	3.25	2.06
% increase over previous years	226.14	(-)19.73	(-) 36.61
GRAND TOTAL	76.49	38.95	28.32



ANNEXURE – V
BUDGET, RECOVERIES AND EXPENDITURE
MINISTRY OF CONSUMER AFFAIRS, FOOD AND PUBLIC DISTRIBUTION

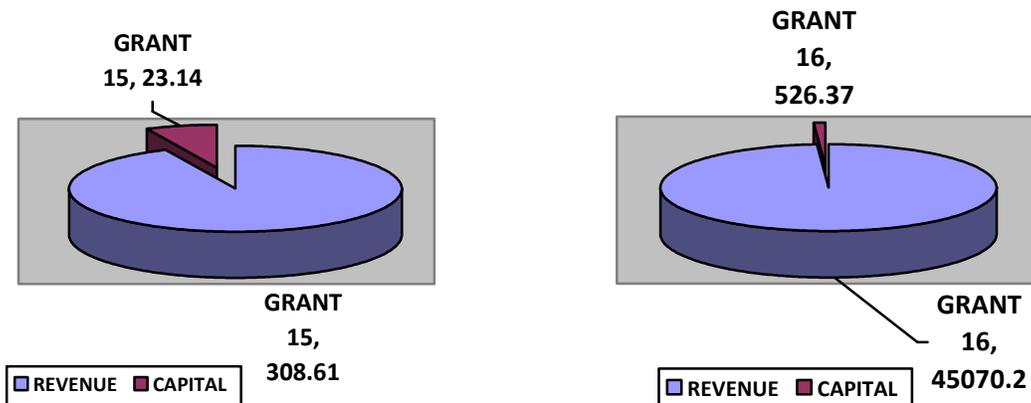
(Rupees in Crore)

	Budget 2008-2009	Actual 2008-2009	Excess (+) Less (-)
Gross	46304.43	45928.32	(-) 376.11
Deduct Recoveries	1203.44	1079.14	124.30
NET	45100.99	44849.18	(-) 251.81

GRANT WISE EXPENDITURE

(Rupees in Crore)

Grant No.	Department	Revenue	Capital	Total
15	Consumer Affairs	308.61	23.14	331.75
16	Food & Public Distribution	45070.20	526.37	45596.57
Grant Total		45378.81	549.51	45928.32



Source :- Appropriation Account

**THE DIVISION AND SCHEMewise ACTUAL EXPENDITURE
VIS-À-VIS BUDGET ESTIMATE**

(Rupees in thousand)

Sl	Name of the Scheme	Final Budget	Expenditure	Variation
	GRANT NO. 15 REVENUE SECTION			
1	3451- Secretariat Economic Services Deptt. of Consumer Affairs	11,19,29	11,83,04	(-) 36,25
2	2552- North Eastern Areas Direction and Administration Consumer Protection Cell	1,00	-	(-) 1,00
3	2852 - Industries-General Standardization and Quality Control- National system for standardization	66,60	66,00	(-) 60
4	3425- Other Scientific Research- Others Sample Testing Centre	18,73,39	19,73,07	+ 99,68
5	3456- Civil Supplies-Direction and Administration Consumer Protection Cell	89,74,22	80,65,66	- 9,08,56
6	Consumer Dispute Redressal Commission	3,93,20	3,86,85	- 6,35
7	Projects under Consumer Welfare Fund	12,58,00	3,73,83	- 8,84,17
8	Consumer Education and Training, HRD/Capacity Building	1,16,00	1,15,60	- 40
9	National Agricultural Co-operative Marketing Federation of India Ltd.	43,90,00	43,90,18	+ 18
10	State Trading Corporation of India Ltd.	50,00,00	50,00,00	-
11	PEC Ltd.	50,00,00	50,00,00	-
12	3475 - Other General Economics Services Weights and Measures Unit	35,73	38,45	+ 2,72
13	Regional Reference Standard Laboratories	1,35,79	1,47,83	+ 12,04
14	Indian Institute of Legal Metrology	1,11,90	1,01,14	- 10,76
15	Strengthening of Weights and Measures Infrastructure	16,21,00	16,67,15	+ 46,15
16	Forward Markets Commission	4,31,96	4,06,36	- 25,60
17	Strengthening of Forward Markets Commission	3,42,31	3,31,01	- 11,30
18	Contribution to International Organisation of Legal Metrology	9,15	9,27	+ 12
19	3601 Grants-in-aid to State Governments: Grants for Consumer Welfare Programme	3,00,00	1,25,92	- 1,74,08
20	Strengthening of Consumer Disputes Redressal Agencies	10,00,00	13,23,87	+ 3,23,87
21	Consumer Awareness Programme	92,00	38,00	- 54,00
22	Consumer Helpline	5,67,37	2,17,33	- 3,50,04
23	3602 Grants-in-aid to Union Territory Governments Grants for Consumer Welfare Programme	50,00	..	- 50,00
24	Consumer Helpline	1,50,00	..	- 1,50,00

<u>CAPITAL SECTION</u>				
25	5425 Capital outlay on Other Scientific and Environmental Research Construction of Laboratory Building for National Test House	10,55,61	8,29,37	- 2,26,24
26	5475 Capital outlay on Other General Economic Services Indian Institute of Legal Metrology, Ranchi	30,81	30,81	..
27	National Consumer Dispute Redressal Commission	10,00,00	10,00,00	..
28	Regional Reference Standard Laboratories	4,67,22	4,19,56	- 47,66
29	7475 Loans for Other General Economic Services Loans to Consumer Co-operative Societies in Urban Areas	34,99	34,49	- 50
GRANT NO. 18				
REVENUE SECTION				
1	3451- Secretariat Economic Services Department of Food and Public Distribution	23,64,44	23,65,89	+ 1,45
2	Departmental Canteen	24,00	13,59	- 10,41
3	2408- Food Storage and Warehousing Direction & Administration Directorate of Sugar	3,08,23	3,02,55	- 5,68
4	Other Offices	8,06,65	10,02,51	+ 1,95,86
5	Directorate of Vanaspati, Vegetable Oils and Fats	2,18,30	1,99,77	- 18,53
6	National Sugar Institute	8,99,63	8,94,66	- 4,97
7	Consultancy, Training and Research	1,48,05	1,64,32	+ 16,27
8	Subsidy payable to Food Corporation of India and others on Food grains transactions	36744,10,69	36744,10,00	- 69
9	Sugar subsidy payable to FCI and others on account of levy sugar import of Sugar etc	143,26,00	82,13,00	- 61,13,00
10	Subsidy to State Govt. on decentralised procurement of food grains	6951,09,00	6923,98,00	- 27,11,00
11	Subsidy for sugar Mills denotified under SU (TOM), Act, 1978	1,31,00	90,16	- 40,84
12	Subsidy for imported Edible Oils for Distribution through States/UTs Govts	424,25,31	424,25,31	..
13	Transfer to/ from Sugar Development Fund	250,00,00	250,00,00	..

14		Contribution to International Sugar Council	18,83	20,00	+ 1,17
15		Contribution to International Grain Council	13,71	13,68	- 3
16		Subsidy for maintenance of Buffer Stocks of Sugar	276,96,00	272,43,17	- 4,52,83
17		Grants-in-aid for Development of Sugar Industry	3,00,00	34,75	-2,65,25
18		Departmental Canteen National Sugar Institute	19,00	18,69	- 31
19		Reimbursement of Internal Transport and freight charges to sugar factories on export shipments and payments of other permissible claims	285,00,00	285,00,00	..
20		Scheme for extending Financial Assistance to Sugar Undertakings	34,98,00	..	- 34,98,00
21		Save Grain Campaign	1,34,54	64,77	- 69,77
22		Indian Grain Management and Research Institute	4,32,56	3,84,81	- 47,75
23		Central Grain Analysis Laboratory	2,50	17	- 2,33
24		Quality Control Cell	7,17,94	5,69,44	-1,48,50
25		Construction of Food Storage godowns in NE region by State Govt	3,71,52	3,71,52	..
26		Construction of Storage godowns by J & K Govt	1,00,00	1,00,00	..
27	3456	Civil Supplies Reimbursement of losses to State Trading Corporation in its trading operations on Govt. account	20,00	18,62	- 1,38
28		Scheme relating to strengthening Public Distribution System	21,81,80	18,70,06	- 3,11,74
29	3601	Grants-in-aid to State Governments Evaluation, Monitoring and Research in Food Grain Management and Strengthening Public Distribution Scheme	39,23,46	1,43,93	- 37,79,53
30	3602	Grants-in-aid to Union Territory Governments Evaluation, Monitoring and Research in Food Grain Management and Strengthening Public Distribution Scheme	2,25,00	46	- 2,24,54

	<u>CAPITAL SECTION</u>			
31	4408 Capital Outlay on Food Storage and Warehousing National Sugar Institute	1,11,18	98,48	- 12,70
32	Investments in Public Sector and other undertakings Food Corporation of India	3,10,00	3,10,00	..
33	Construction of food storage godown in North Eastern Region by FCI	15,45,00	15,45,00	..
34	6860 Loans for Consumer Industries Rehabilitation/Modernisation of Sugar Mills	182,49,27	182,49,27	..
35	Sugar Mills for Cane Development	6,50,73	6,50,73	
36	Hindustan Vegetable Oils Corporation Ltd. (HVOC)	87,50	87,50	..
37	Sugar Factories for bagasse based cogeneration powerproject	256,96,00	256,96,00	..
38	Sugar factories for production of anhydrous alcohol or ethanol from alcohol	60,00,00	60,00,00	..

ANNEXURE – VI**TREND OF SECTORAL ANALYSIS OF EXPENDITURE****(Rupees in Crore)**

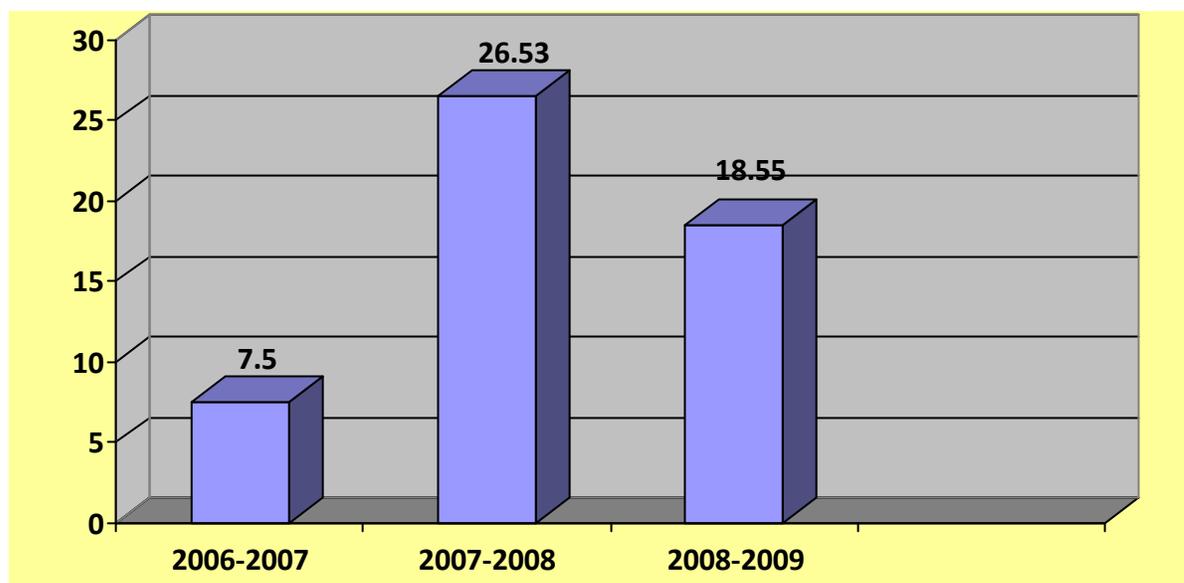
Years Particulars	2006-2007			2007-2008			2008-2009		
	Plan	N.Plan	Total	Plan	N.Plan	Total	Plan	N.Plan	Total
(REVENUE ACCOUNT)									
Social Services	-	0.05	0.05	-	0.03	0.03	-	0.05	0.05
Grant-in- Aid	57.10	--	57.10	37.66	--	37.66	16.79	--	16.79
General Service	-	24.32	24.32	-	18.49	18.49	-	21.77	21.77
Economic Services	114.37	24326.50	24440.87	75.08	31781.18	31856.26	90.86	45659.52	44750.38
Total	171.47	24350.87	24522.34	112.74	31799.70	31912.44	107.65	44681.34	44788.99
(CAPITAL ACCOUNT)									
Social Services	--	--	--	--	--	--	--	--	--
General Services	--	--	--	--	--	--	--	--	--
Loans & Advances	--	4.32	4.32	--	2.03	2.03	--	1.57	1.57
Economic Services	7.73	--	7.73	30.80	--	30.80	27.07	--	27.07
Total	7.73	4.32	12.05	30.80	2.03	32.83	27.07	1.57	28.64

Source---- SCT

**INVESTMENT MADE BY GOVERNMENT OF INDIA
IN VARIOUS PUBLIC SECTOR UNDERTAKINGS**

(Rupees in crore)

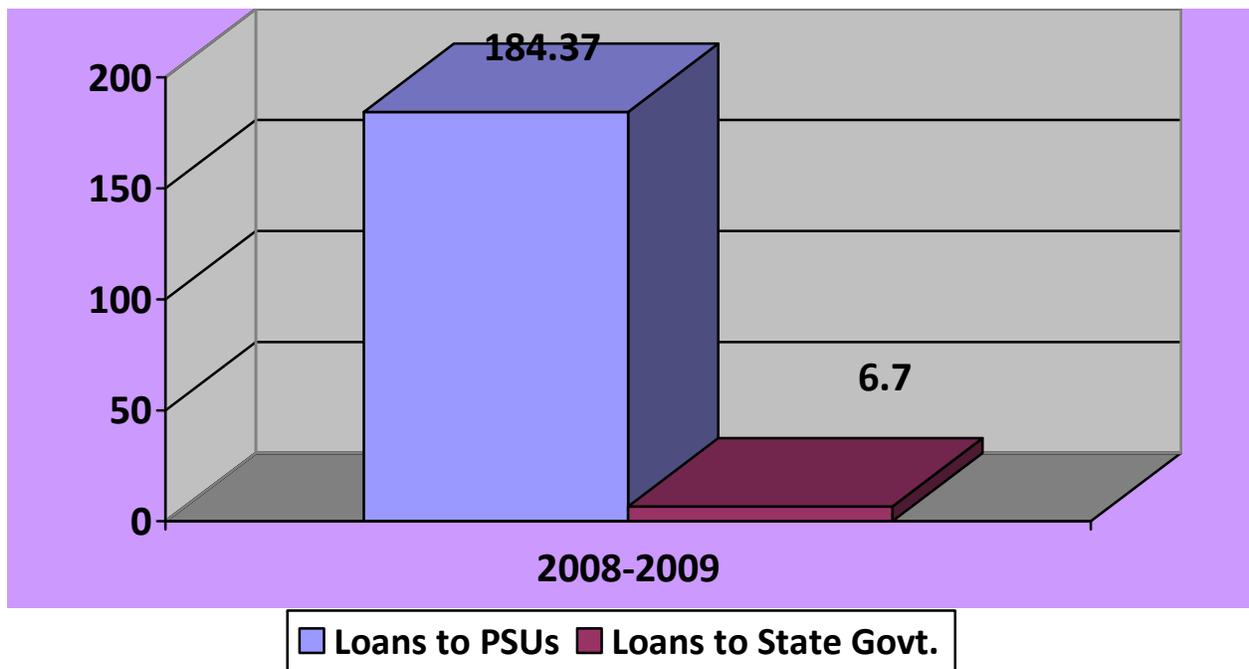
Sl No.	Public Sector Undertaking	2006-2007	2007-2008	2008-2009
1.	Food Corporation of India	7.50	26.53	18.55
	Total	7.50	26.53	18.55



**STATEMENT SHOWING OUTSTANDING LOANS
AS ON 31-03-2009**

(Rupees in Crore)

	Particulars	Outstanding as on 31.03.2007	Loans released during the year	Recoveries during the year	Outstanding as on 31.03.2008
A.	Loans to PSUs.	184.24	1.22	1.09	184.37
B.	Loans to UTs	--	--	--	--
C.	Loans to State Govt.	6.70	--	--	6.70
	Total	190.94	1.22	1.09	191.07



ANNEXURE – X

**STATEMENT SHOWING OUTSTANDING LOANS
AND REPAYMENTS IN RESPECT OF PSUs
AS ON 31.03.2009**

(Rupees in Crore)

Particulars	Outstanding As on 31.03.2008	Loans released during the year	Recoveries during the year	Outstanding As on 31.03.2009
Loans to PSUs/Statutory Bodies/ Companies				
Notified Sugar Undertakings	22.92	--	1.09	21.83
Hindustan Vegetable Oils Corporation Ltd., New Delhi	93.15	0.88	--	94.03
Bureau of Indian Standards, New Delhi	--	--	--	
Super Bazar Co-operative Stores Ltd., New Delhi	68.17	0.34	--	68.51
National Co-operative Consumer Federation of India Ltd. New Delhi	--	--	--	
National Co-operative Development Corporation, New Delhi	--	--	--	
Total	184.24	1.22	1.09	184.37

Source :- Finance Account

**STATEMENT SHOWING OUTSTANDING AND REPAYMENT
OF LOANS IN RESPECT OF STATE GOVTS. & UT's
AS ON 31.03.2009**

(Rupee in thousands)

	Particulars	Recoveries during the year	Outstanding as on 31.03.2009
	CENTRALLY SPONSORED PLAN SCHEME		Nil
1.	Andhra Pradesh	0	3,91,08
2.	Assam	0	22,98
3.	Madhya Pradesh	0	89,28
4.	Mizoram	0	Nil
4.	Bihar	0	11
5.	Chhattisgarh	0	1,49,68
6.	Jammu & Kashmir	0	Nil
7.	Jharkhand	0	Nil
8.	Gujarat	0	16,66
9.	Himachal Pradesh	0	Nil
10.	Karnataka	0	Nil
11.	Kerala	0	Nil
12.	Maharashtra	0	Nil
13.	Manipur	0	Nil
14.	Rajasthan	0	Nil
15.	Sikkim	0	Nil
16.	Tamil Nadu	0	Nil
17.	Uttar Pradesh	0	Nil
18.	West Bengal	0	Nil
	TOTAL	0	66,979

Source :- Finance Account