

## **Preface**

I have great pleasure to bring out the current issue of "Accounts at a Glance" for the year 2011-2012. 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.

**Bharati Das**

**CHIEF CONTROLLER OF ACCOUNTS**

# CONTENTS

CHAPTER	SUBJECT	PAGES
1.	Introduction	3
<b>SECTION - I Department of Consumer Affairs</b>		<b>(6-11)</b>
2	Organisation	6
3	Appropriation Accounts & Schemewise Expenditure	7
4	Consumer Welfare Fund & E-Payment	11
<b>SECTION - II Department of Food and Public Distribution</b>		<b>(13-19)</b>
5	Organisation	13
6	Appropriation Accounts & Schemewise Expenditure	14
7	Sugar Development Fund & Subsidies	18
<b>SECTION - III Accounting Organisation of Consumer Affairs, Food and Public Distribution</b>		<b>(21-31)</b>
8	Flow of Accounts	21
9	Accounting Organisation	22
10	Internal Audit	27
11	Revision of Pension	29
<b>SECTION - III Financial Statements of Consumer Affairs, Food and Public Distribution</b>		<b>(33-40)</b>
12	Fund Flow Statement	33
13	Accounts Highlights	34
14	Expenditure Analysis	35
15	Receipt Analysis	37
16	Statement Showing Outstanding Investment & Loans	39

# INTRODUCTION

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

## 1. 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) Strengthen consumer protection machinery
- (v) Generate consumer awareness and to strengthen consumer movement in the country
- (vi) Help consumers redress their grievances & increase responsiveness of organisations towards solving consumer problems
- (vii) Monitoring the price of 22 essential commodities, which are collected from 55 designated centres.
- (viii) Bureau of Indian Standards lays down specifications, standards and codes and ensures quality control of bio-fuels for end users.
- (ix) The Department has set up the National Consumer Disputes Redressal Commission (NCDRC) to provide better protection to consumers and for speedy and inexpensive redressal of their grievances.
- (x) There are five Regional Reference Standard Laboratories at Bangalore, Ahmedabad, Bhubneswar, Faridabad and Guwahati to provide facilities for testing of Weights and Measures.
- (xi) Forward Market Commission regulates forward/futures trading in as many as 79 commodities including rice, wheat, gold and silver.
- (xii) The National Test House, which has various testing laboratories all over the country, conducts testing and evaluation of materials, products, equipments, apparatus and systems, particularly in all branches of Science & Technology except for food, Pharmaceuticals, arms and ammunitions.

**2. 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 storing 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 levy sugar price and its supply for PDS and regulation of supply of free sale sugar.
- (v) 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.
- (vi) Fixation of statutory minimum prices of sugarcane payable by sugar factories, development and regulation of sugar Industry
- (vii) Research & Development on storage and preservation of food grains is carried out at the Indian Grain Management and Research Institute.
- (viii) The Directorate of Vanaspati Vegetable Oils and Fats promotes the production of edible oils and arranges the import of Oils in case of higher demand.

## Section I

# Department of Consumer Affairs

# THE ORGANISATION

**SECRETARY**  
*(Department of Consumer Affairs)*  
*Chief Accounting Authority*

**ADDITIONAL SECRETARY & FINANCIAL ADVISOR**

**CHIEF CONTROLLER OF ACCOUNTS**

**CONTROLLER OF ACCOUNTS**

*PR. ACCOUNTS OFFICE*  
*(NEW DELHI)*

*PAY AND ACCOUNTS OFFICES*  
*(DEPTT. OF CONSUMER AFFAIR)*

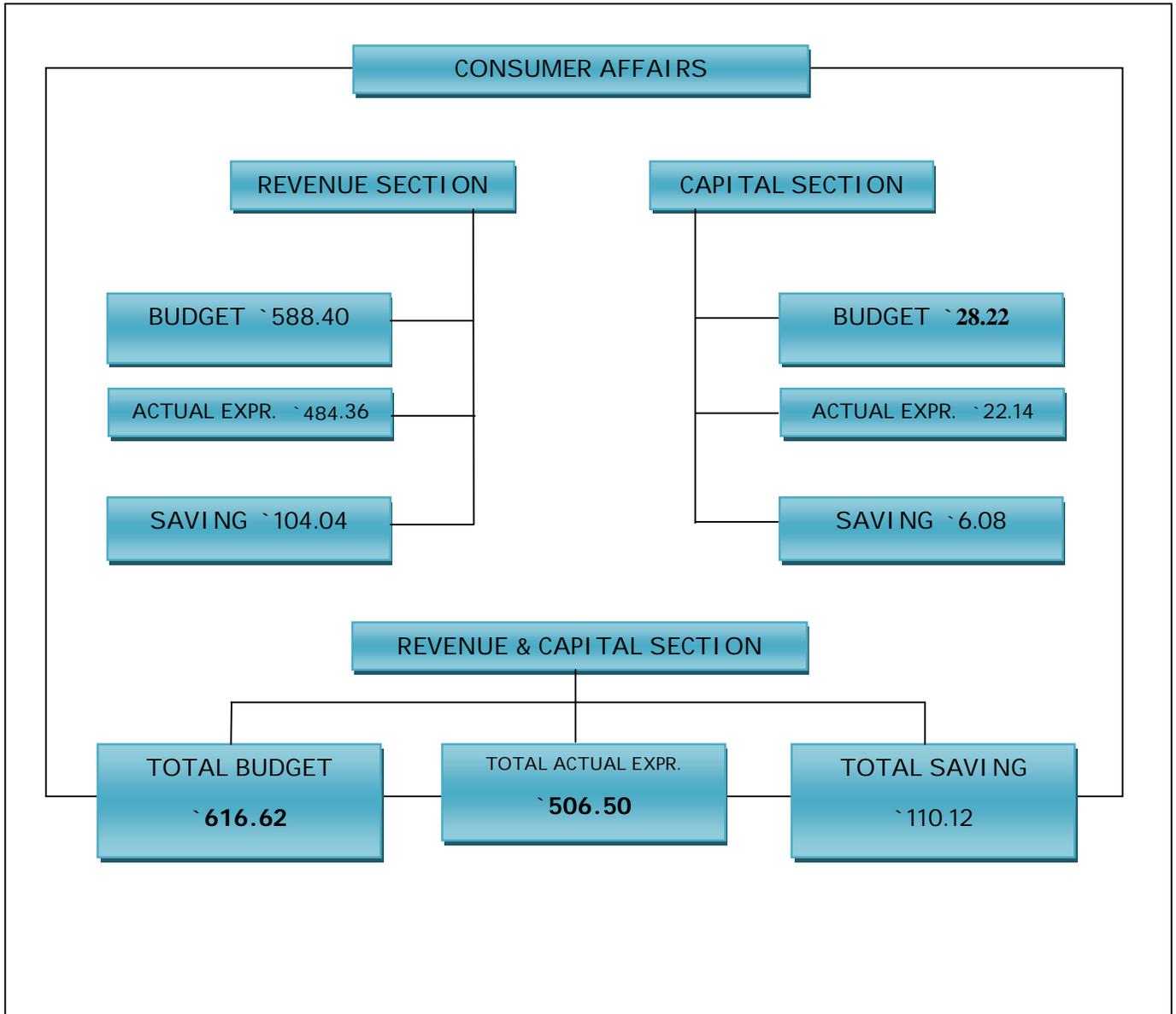
NCDDOs

CDDOs

# Appropriation Accounts 2011-12

## DEPARTMENT OF CONSUMER AFFAIRS

(` in Crore)



# BUDGET, RECOVERIES AND EXPENDITURE

## Grant - 16 DEPARTMENT OF CONSUMER AFFAIRS

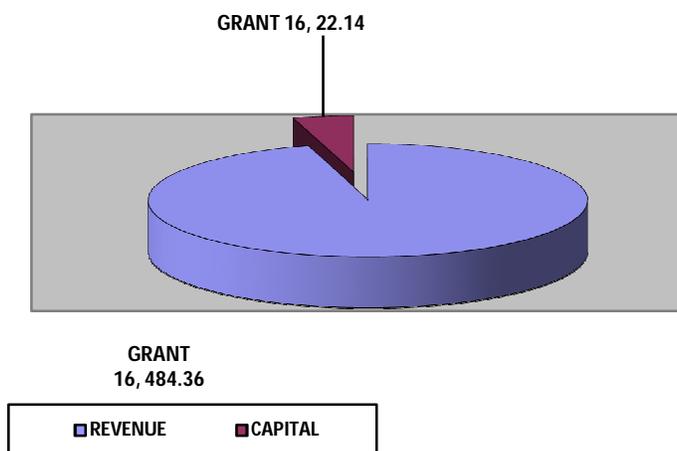
(` in Crore)

	Budget 2011-2012	Actual 2011-2012	Excess (+) Less (-)
Gross	616.62	506.50	(-) 110.12
Deduct Recoveries	31.30	29.16	2.14
<b>NET</b>	<b>585.32</b>	<b>477.34</b>	<b>(-) 107.98</b>

## EXPENDITURE & RECOVERIES

(` in Crore)

	Department	Revenue	Capital	Total
Expenditure	Consumer Affairs	484.36	22.14	506.50
Deduct Recoveries	Consumer Affairs	29.16	--	29.16
<b>NET</b>		<b>455.20</b>	<b>22.14</b>	<b>477.34</b>



# The Division and Schemewise Actual Expenditure

Vis-À-Vis Budget Estimate

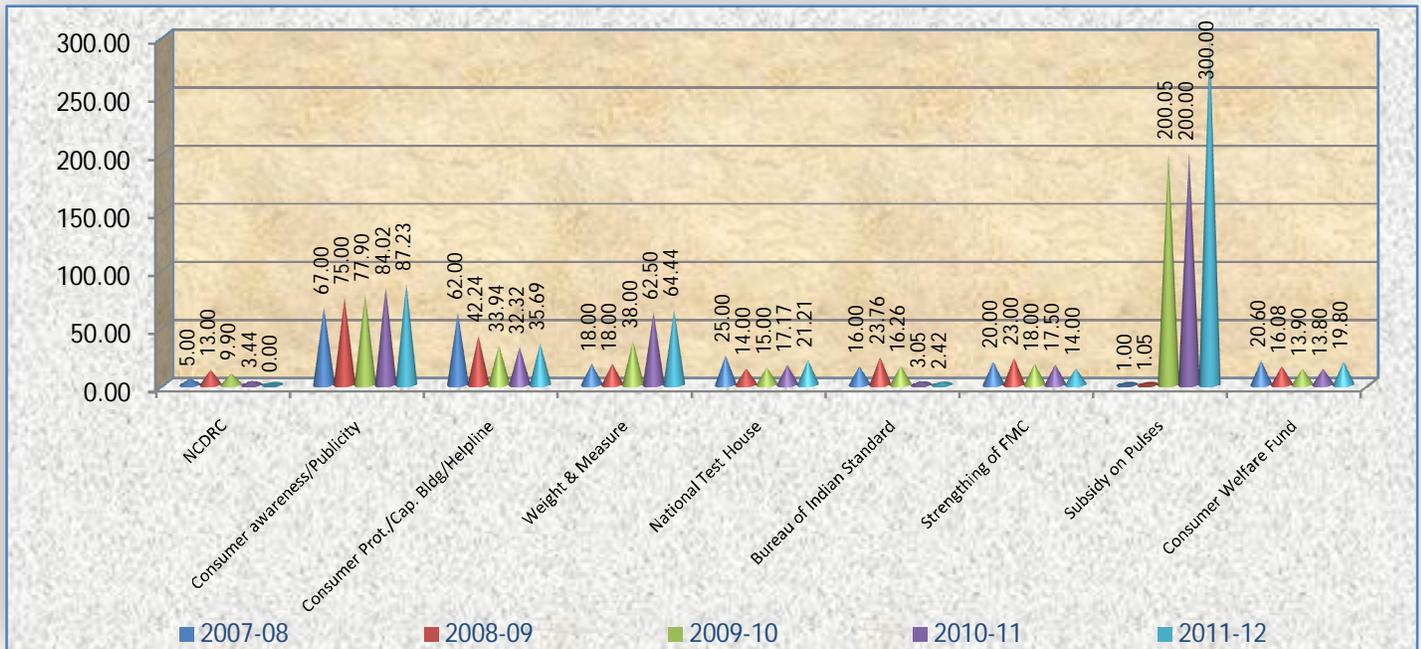
(` in thousand)

Sl	Name of the Scheme	Final Budget	Expenditure	Variation
	<b>GRANT NO. 16 REVENUE SECTION</b>			
1.	3451 Secretariat Economic Services Deptt. of Consumer Affairs	15,08,56	14,84,74	-23,82
2.	2852 Industries-General Standardization and Quality Control- National system for standardization	1,65,00	1,65,00	--
3.	Setting up of Gold Hallmarking/Assaying Centres in India	63,48	63,48	--
4.	3425 Other Scientific Research- Others Sample Testing Centre	25,70,11	25,50,19	-19,92
5.	3456 Civil Supplies-Direction and Administration Consumer Protection Cell	84,92,50	84,59,38	-33,12
6.	Consumer Dispute Redressal Commission	6,14,30	6,12,69	-1,61
7.	Projects under Consumer Welfare Fund	13,30,91	13,27,84	-3,07
8.	Consumer Education and Training, HRD/Capacity Building	4,93,10	4,93,10	--
9.	2408 Food, Storage and Warehousing – Subsidy for meeting losses on import of Pulses by PSUs	250,00,00	250,00,00	--
10.	3475 Other General Economics Services Weights and Measures Unit	58,96	52,45	-6,51
11.	Regional Reference Standard Laboratories	2,16,75	2,10,39	-6,36
12.	Indian Institute of Legal Metrology	1,44,02	1,27,42	-16,60
13.	Strengthening of Weights and Measures Infrastructure	22,45,00	22,44,37	-63
14.	Forward Markets Commission	5,63,40	5,46,96	-16,44
15.	Strengthening of Forward Markets Commission	9,46,56	9,07,70	-38,86
16.	Contribution to International Organisation of Legal Metrology	18,60	18,96	36
17.	3601 Grants-in-aid to State Governments: Grants for Consumer Welfare Programme	13,00,00	13,00,00	--
18.	Strengthening Consumer Fora	7,05,00	6,77,16	-27,84
19.	Strengthening of Weight & Measures Infrastructure	18,73,00	18,50,59	-22,41
20.	Consumer Awareness Programme	2,50,00	2,50,00	--
21.	Consumer Helpline	93,99	93,98	-1

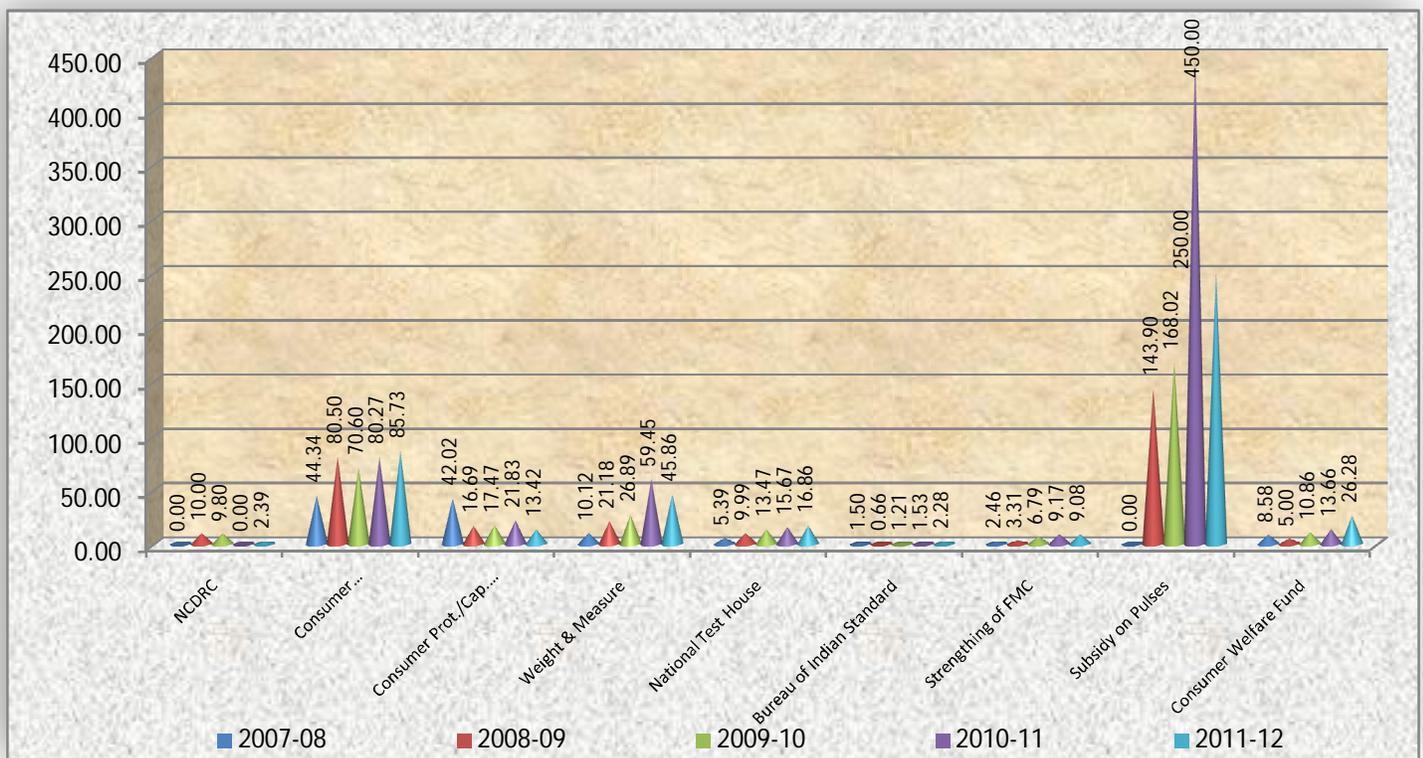
<b><u>CAPITAL SECTION</u></b>					
23.	5425	Capital outlay on Other Scientific and Environmental Research Construction of Laboratory Building for National Test House	16,20,00	14,83,97	-1,28,03
24.	5475	Capital outlay on Other General Economic Services Indian Institute of Legal Metrology, Ranchi	3,00,00	1,75,64	-1,24,36
25.		National Consumer Dispute Redressal Commission	2,39,00	2,38,94	-6
26.		Regional Reference Standard Laboratories	3,33,00	3,15,56	-17,44

# Schemewise Expenditure analysis for Department of Consumer Affairs

## Budget Estimates



## Actual Expenditure



# Consumer Welfare fund

The Central Excise and Salt Act, 1944 (1 of 1944) was amended in 1991 to enable the Central Government to create the Consumer Welfare Fund where the money, which is not refundable to the manufacturers etc., shall be credited. The money credited to the Fund is to be utilized by the Central Government for the welfare of the consumers in accordance with the Rules framed.

Consumer Welfare fund rules were notified on 25th November, 1992 subsequently on the recommendations of the Central Consumer Protection Council. The Rules were further amended on 27th January, 1994 to make them more broad based. The rules were further amended on 16.06.94, 16.01.95 and 13.6.2002. The fund has been set up by the Department of Revenue. However, the Ministry of Consumer Affairs, Food and Public Distribution will operate it.

The overall objective of the consumer Welfare Fund is to provide financial assistance to promote and protect the welfare of the consumers and strengthen the voluntary consumer movement in the country particularly in the rural areas.

# State/UT wise Grants-in-aid released during 2011-12

## Department of Consumer Affairs

(` in thousands)

Sl. No.	State	Amount
1	Andhra Pradesh	52,00
2	Arunachal Pradesh	2,00,00
3	Assam	6,00
4	Bihar	2,06,00
5	Chandigarh	67,55
6	Goa	3,00
7	Gujarat	4,66,99
8	Himachal Pradesh	1,25,00
9	Karnataka	6,00
10	Kerala	3,80,66
11	Madhya Pradesh	3,78,14
12	Maharashtra	2,24,61
13	Manipur	16,00
14	Meghalaya	1,17,00
15	Mizoram	23,72
16	Nagaland	2,29,00
17	Orissa	6,00
18	Pondicherry	21,96
19	Rajasthan	33,60
20	Tamilnadu	1,42,22
21	Tripura	2,85,16
22	Uttar Pradesh	4,00,66
23	Uttarakhand	27,10
24	West Bengal	35,77
	<b>Total</b>	<b>34,54,14</b>

## Section II

# Department of Food & Public Distribution

**THE ORGANISATION**

**SECRETARY**  
*(Department of Food & Public Distribution)*  
*Chief Accounting Authority*

**ADDITIONAL SECRETARY & FINANCIAL ADVISOR**

**CHIEF CONTROLLER OF ACCOUNTS**

**CONTROLLER OF ACCOUNTS**

*PR. ACCOUNTS OFFICE*  
*(NEW DELHI)*

*PAY AND ACCOUNTS OFFICES*  
*(Dept. of Food & Public Distribution)*

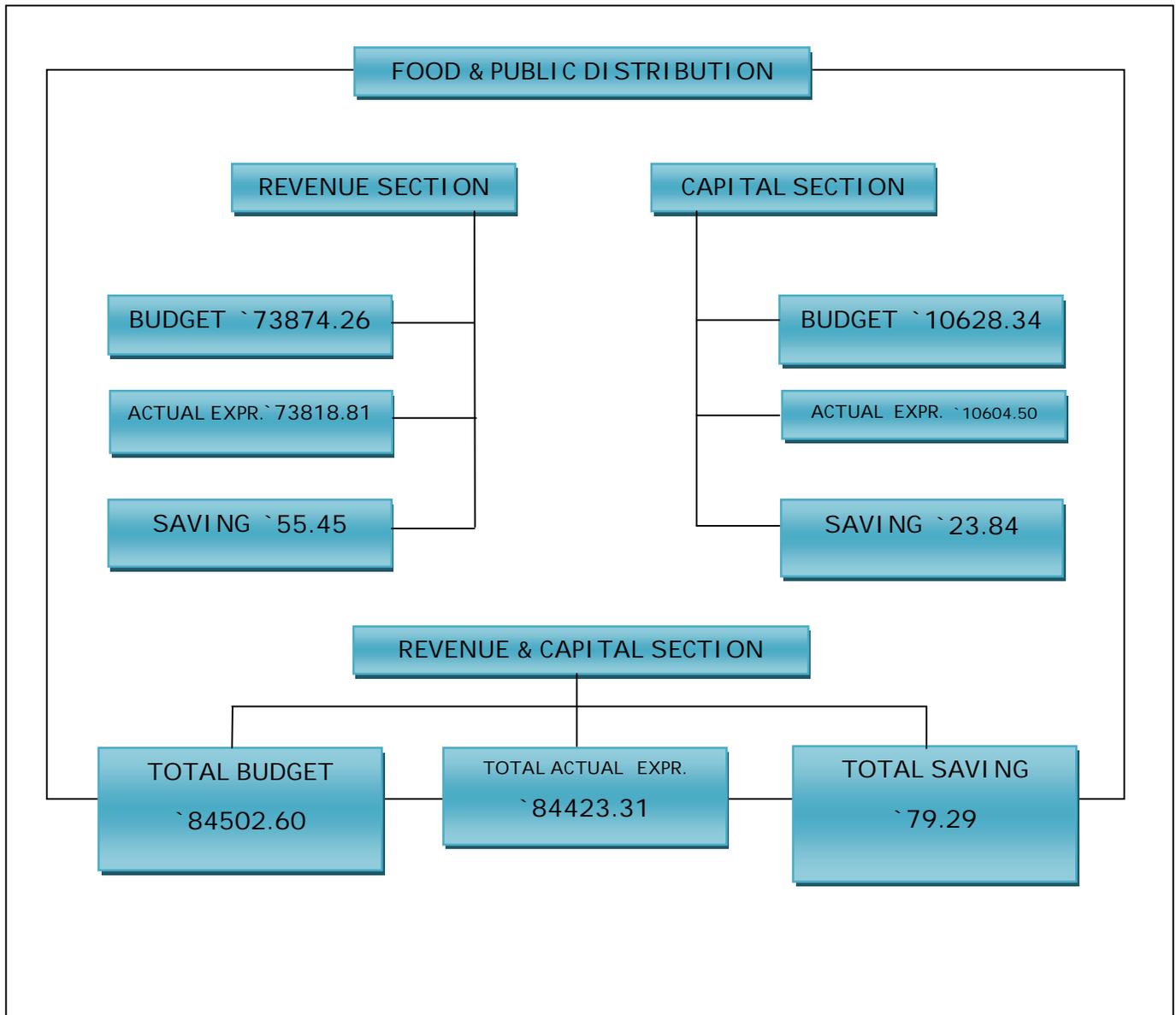
NCDDOs

CDDOs

# Appropriation Accounts 2011-12

## Department of Food & Public Distribution

(` in Crore)



## BUDGET, RECOVERIES AND EXPENDITURE

### Grant - 17 Department of Food & Public Distribution

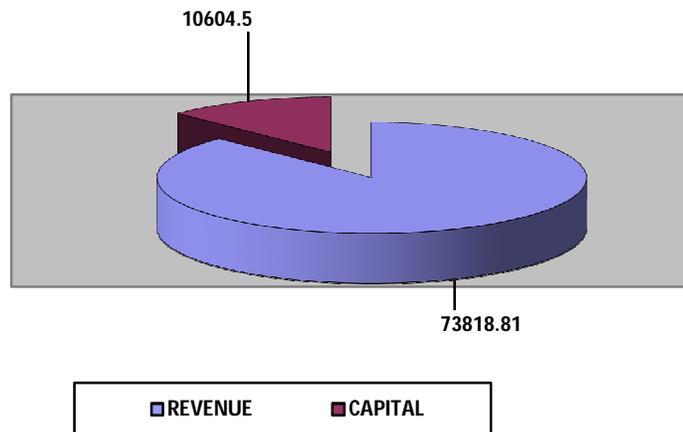
( in Crore)

	Budget 2011-2012	Actual 2011-2012	Excess (+) Less (-)
Gross	84502.60	84423.31	(-) 79.29
Deduct Recoveries	725.31	623.19	(-) 102.12
<b>NET</b>	<b>83777.29</b>	<b>83800.12</b>	<b>(-) 181.41</b>

### GRANT WISE EXPENDITURE

( in Crore )

Grant No.	Department	Revenue	Capital	Total
Expenditure	Food & Public Distribution	73818.81	10604.50	84423.31
Deduct Recoveries	Food & Public Distribution	80.63	542.56	623.19
<b>NET</b>		<b>73738.18</b>	<b>10061.94</b>	<b>83800.12</b>

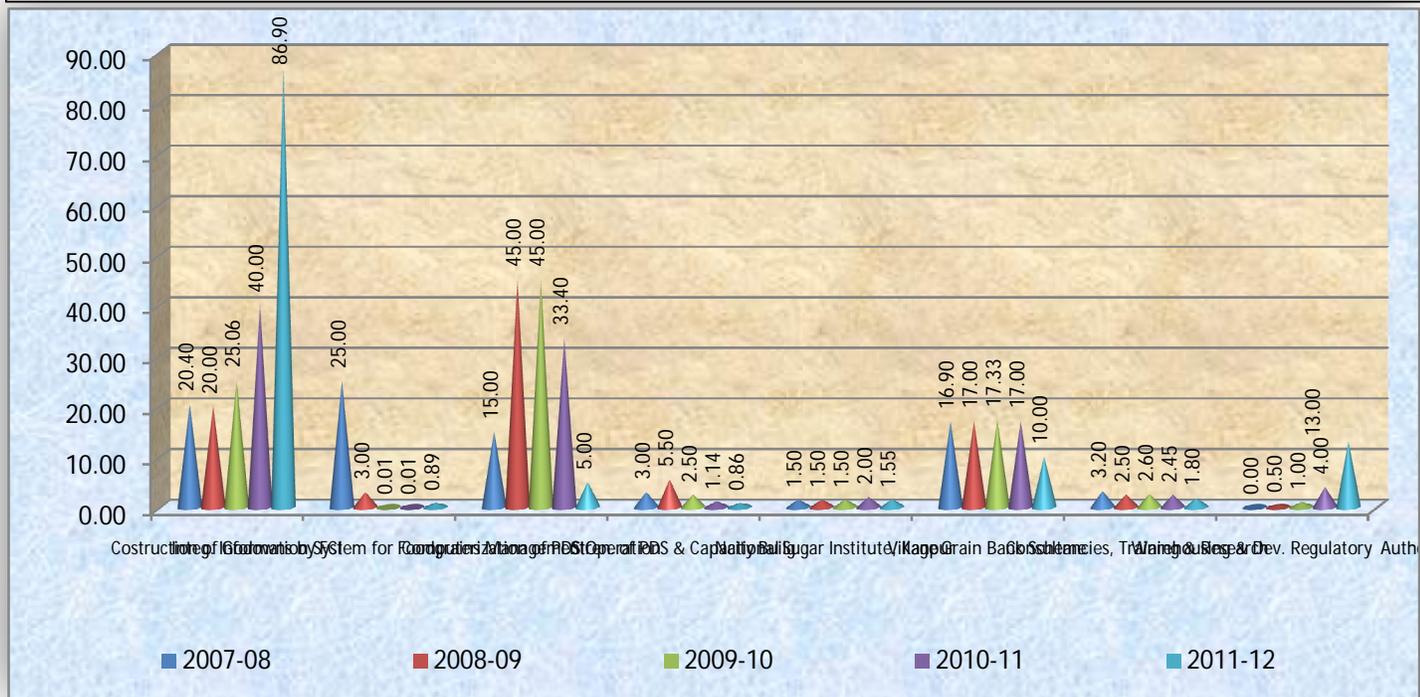


<b>GRANT NO. 17 REVENUE SECTION</b>					
1.	3451	Secretariat Economic Services Department of Food and Public Distribution	33,90,01	33,80,35	-9,66
2.		Departmental Canteen	40,30	33,56	-6,74
3.	2408	Food Storage and Warehousing Direction & Administration Directorate of Sugar	4,19,70	3,83,57	-36,13
4.		Other Offices	25,96,41	25,95,16	-1,25
5.		Directorate of Vanaspati, Vegetable Oils and Fats	2,47,29	2,19,27	-28,02
6.		National Sugar Institute	13,60,69	13,53,77	-6,92
7.		Consultancy, Training and Research	1,79,01	1,65,66	-13,35
8.		Subsidy payable to Food Corporation of India and others on Food grains transactions	59525,89,73	59525,89,73	--
9.		Sugar subsidy payable to FCI and others on account of levy sugar import of Sugar etc	446,00,00	446,00,00	--
10.		Subsidy to State Govt. on decentralised procurement of food grains	12845,00,00	12845,00,00	--
11.		Subsidy for sugar Mills denotified under SU (TOM), Act, 1978	5,17,05	5,17,05	--
12.		Subsidy for imported Edible Oils for Distribution through States/Uts Govts	366,26,00	366,25,66	-34
13.		Subsidy to State Governments and Uts Administration of a Pilot Scheme on introduction of smart Card based delivery of essential commodities under TPDS	10,00	10,00	--
14.		Transfer to/ from Sugar Development Fund	400,00,00	400,00,00	--
15.		Contribution to International Sugar Council	26,00	24,00	-2,00
16.		Contribution to International Grain Council	21,76	21,75	-1
17.		Subsidy for maintenance of Buffer Stocks of Sugar	11,50,00	11,49,02	-98
18.		Grants-in-aid for Development of Sugar Industry	1,00,00	1,00,00	--
19.		Departmental Canteen National Sugar Institute	25,00	24,82	-18
20.		Reimbursement of Internal Transport and freight charges to sugar factories on export shipments and payments of other permissible claims	150,00,00	150,00,00	--

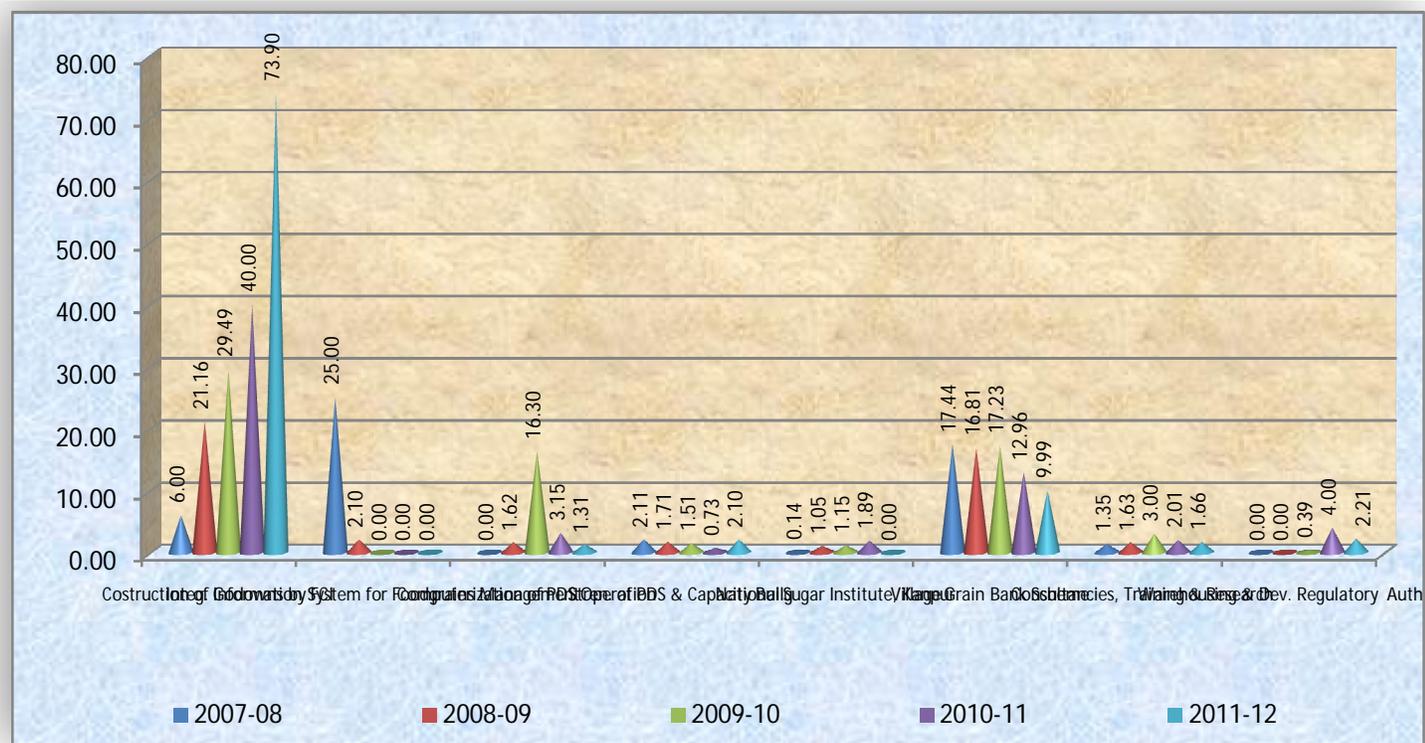
21		Interest Subvention to Cooperative Sugar mills through NABARD	35,00,70	35,00,70	--
22.		Scheme for extending Financial Assistance to Sugar Undertaking, 2007	46,74,00	46,74,00	--
23.		Indian Grain Management and Research Institute	4,17,68	3,94,55	-23,13
24.		Central Grain Analysis Laboratory	18,31	17,63	-68
25.		Quality Control Cell	6,66,84	6,41,86	-24,98
26.		Warehouse Development and Regulatory Authority	2,22,00	2,21,00	-1,00
27.		Construction of Food Storage godowns in NE region by State Govt	11,96,00	11,95,99	-1
28.	2852	Industries – Consumer Industries – Edible Oil – Amritsar Oil Works	1,00	1,00	--
29.	3456	Civil Supplies – Tribal Area Sub Plan – Scheme relating to Strengthening of Public Distribution System	1,95,70	1,95,68	-2
30.		Other Expenditure – Scheme relating to strengthening Public Distribution System	10,77,78	10,76,12	-1,66
31.	3601	Grants-in-aid to State Governments Evaluation, Monitoring and Research in Food Grain Management and Strengthening Public Distribution System	1,80,96	1,79,95	-1,01
		<b><u>CAPITAL SECTION</u></b>			
32.	4408	Capital Outlay on Food Storage and Warehousing National Sugar Institute	--	--	--
33.		Investments in Public Sector and other undertakings Food Corporation of India	2,01,00	2,00,00	-1,00
34.		Construction of food storage godown in North Eastern Region by FCI	59,94,00	59,94,00	--
35	6408	Loans for Food Storage and Warehousing : Loans to Public Sector and other Undertakings : Ways and Means Advance payable to FCI	10000,00,00	10000,00,00	--
36		Short term loan for procurement operation of FCI under Targeted Public Distribution System (TPDS)	--	--	--
37.	6860	Loans for Consumer Industries Rehabilitation/Modernisation of Sugar Mills	117,55,96	117,55,95	-1
38.		Sugar Mills for Cane Development	50,00,00	50,00,00	--
39.		Hindustan Vegetable Oils Corporation Ltd. (HVOC)	--	--	--

# Schemewise Expenditure analysis for Department of Food & Public Distribution

## Budget Estimates



## Actual Expenditure



## State/UT wise Grants-in-aid released during 2011-12 Department of Food & Public Distribution

( ` in thousands)

Sl. No.	State	Amount
1	Arunachal Pradesh	4,71,00
2	Bihar	13,25
3	Kerala	20,00
4	Madhya Pradesh	1,79,63
5	Meghalaya	45
6	Nagaland	6,05
7	Orissa	2,93
8	Tripura	20,96
9	Uttarakhand	9,00
10	West Bengal	12,40
	<b>Total</b>	<b>7,35,67</b>

## State wise Subsidy released during 2011-12

Sl. No.	State	Amount
1	Uttar Pradesh	2485,34,00
2	Uttarakhand	299,36,00
3	West Bengal	1241,07,00
	<b>Total</b>	<b>4025,77,00</b>

# Sugar Development Fund

The object of the Sugar Development Fund, 1982 (briefly the SDF Act) in the formation of the Sugar Development Fund to be applied for the purpose of rendering financial assistance through loans at concessional rates for rehabilitation and modernisation of sugar factories as well as for sugarcane development and for encouraging research aimed at development of sugar industry by making grant. The fund shall also be applied for defraying expenditure for the purpose of building up and maintenance of buffer stock of sugar with a view to establishing price of sugar.

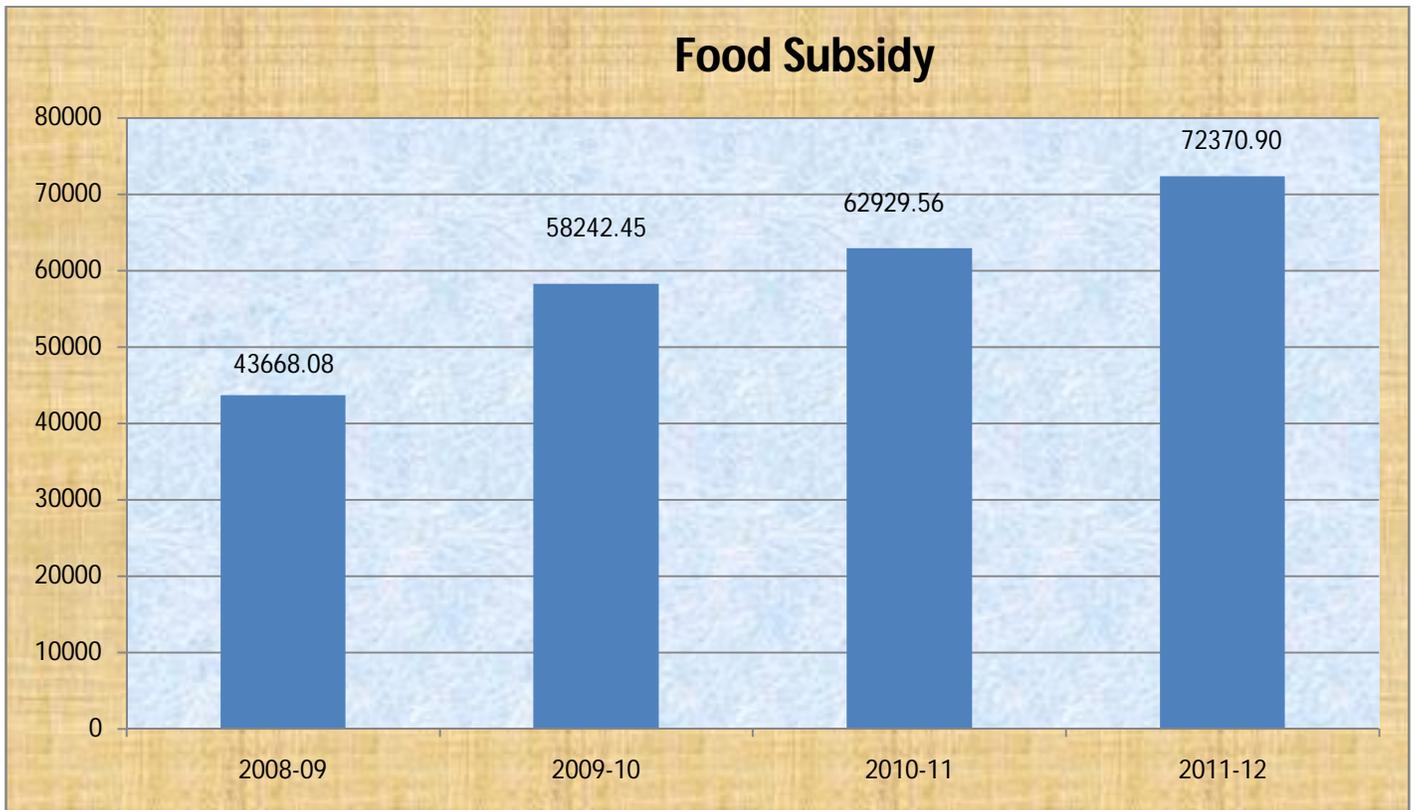
The Sugar Cess Rules, 1982 (which were made under the Act) provide for the manner of accounting reports and returns to be furnished by sugar factories, maintenance of accounts etc. An amount equivalent to the proceeds of the duty of excise levied and collected under the Act, reduced by the Cost of collection as determined by the Central Governments, shall be credited to the Sugar Development Fund formed under Section 3 of the Sugar Development Act, 1982.

# Subsidy

## (I) Food Subsidy

The Department of Food and Public Distribution enable through Food Corporation of India and various States/UTs to provide foodgrains (wheat and rice) to the unidentified beneficiaries generally below poverty line (BPL) as prescribed affordable rates. Since the issue price rate above foodgrains is more than the economic cost of above product. Hence, difference between the economic cost and central issue price is reimbursed to the FCI and the states etc. The above subsidy release on the quarterly basis.

(` in crore)

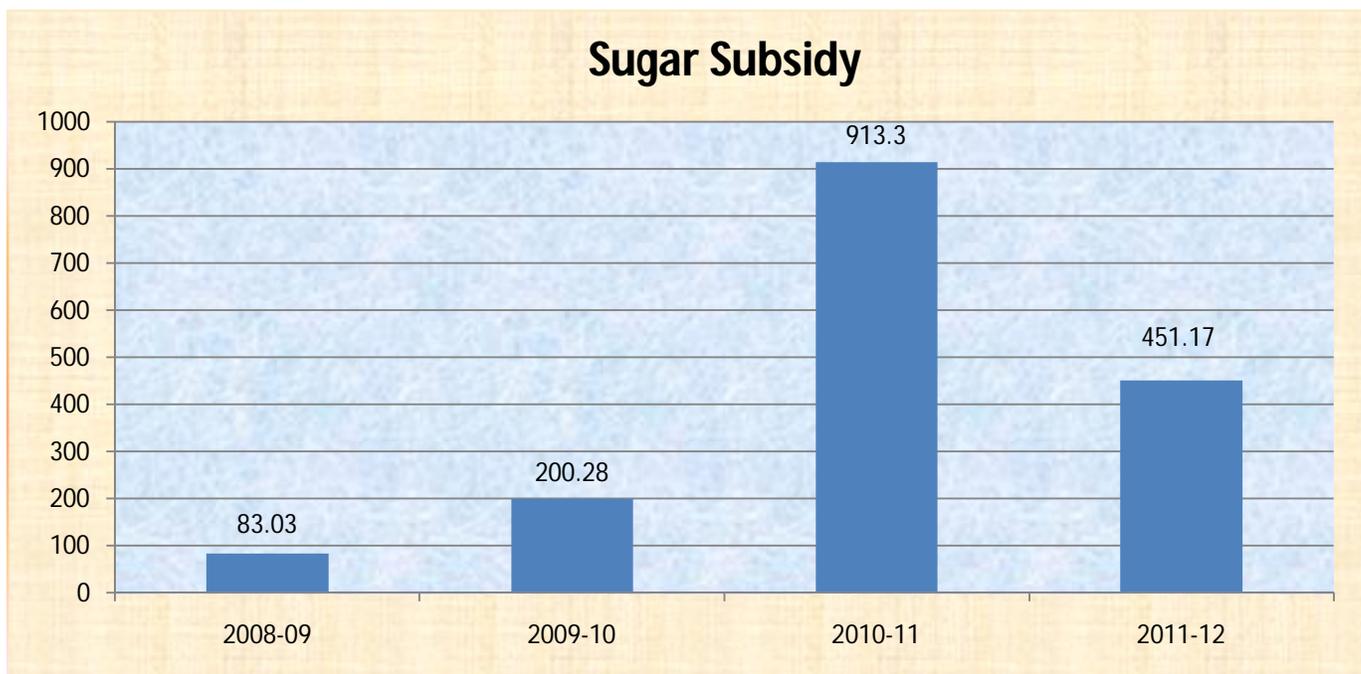


## (II) Sugar Subsidy

Sugar subsidy is provided in the budget of the Department under Non-Plan to reimburse the difference between the retail issue price of sugar under PDS and the ex-factory cost of sugar and the margins allowed to the wholesalers and the owners of the fair price shop. The ex-factory levy price is determined by the Government for every sugar season based on the formula devised by expert bodies like the Tariff Commission / the Cost Accounts Branch of the Ministry of Finance. In addition, the Government has to pay excise duty, sugar cess incur costs on transportation and provide margins to wholesalers and retail shopkeepers who distribute sugar under PDS. On the other hand, the retail issue price of sugar is uniform throughout the country. When the delivered cost of sugar is higher than the retail issue price, the Government has to pay the subsidy.

In addition, as above subsidies Department of Food & P. D. also releasing subsidy for edible oils and other commodities.

(` in crore)



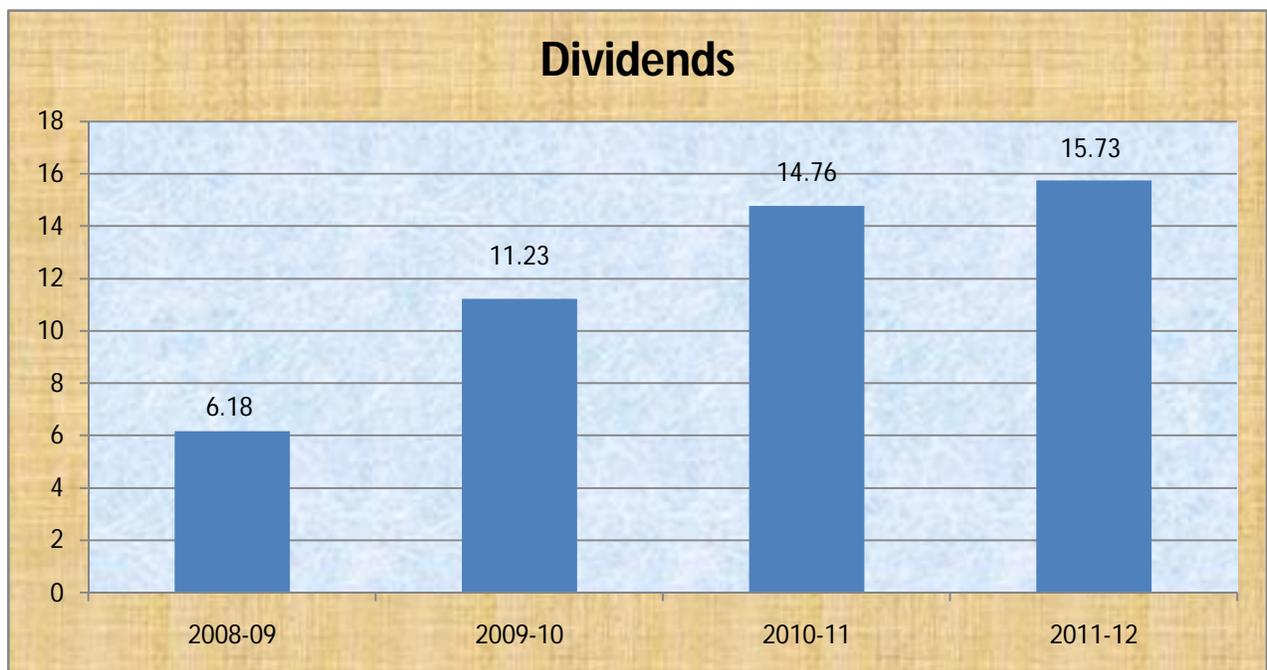
### (III) Government Guarantee

Government of India gives Guarantees on commitment and borrowing made by the government entities. The Purpose of Government Guarantees is to improve viability of projects or activities undertaken by government entities and to raise resources at lower interest charges or on more favorable terms. In lieu of Guarantees given by Government of India a guarantee fee is taken from the government entities. Powers to grant Government of India Guarantee vest with the Ministry of Finance, Budget Division. After Government Guarantee is approved by Ministry of Finance it is monitored by the Administrative Ministry and an annual report is sent to Ministry of Finance. At present an amount of ₹ 44495 crore guarantee is given to State Bank of India for Food Corporation of India and an amount of ₹ 4118.82 crore guarantee towards repayment of bonds/loans raised by Food Corporation of India and Central warehousing Corporation.

### (IV) Dividends

Government of India received dividends from Central Warehousing Corporation and National Consumer Co-operatives Federation .

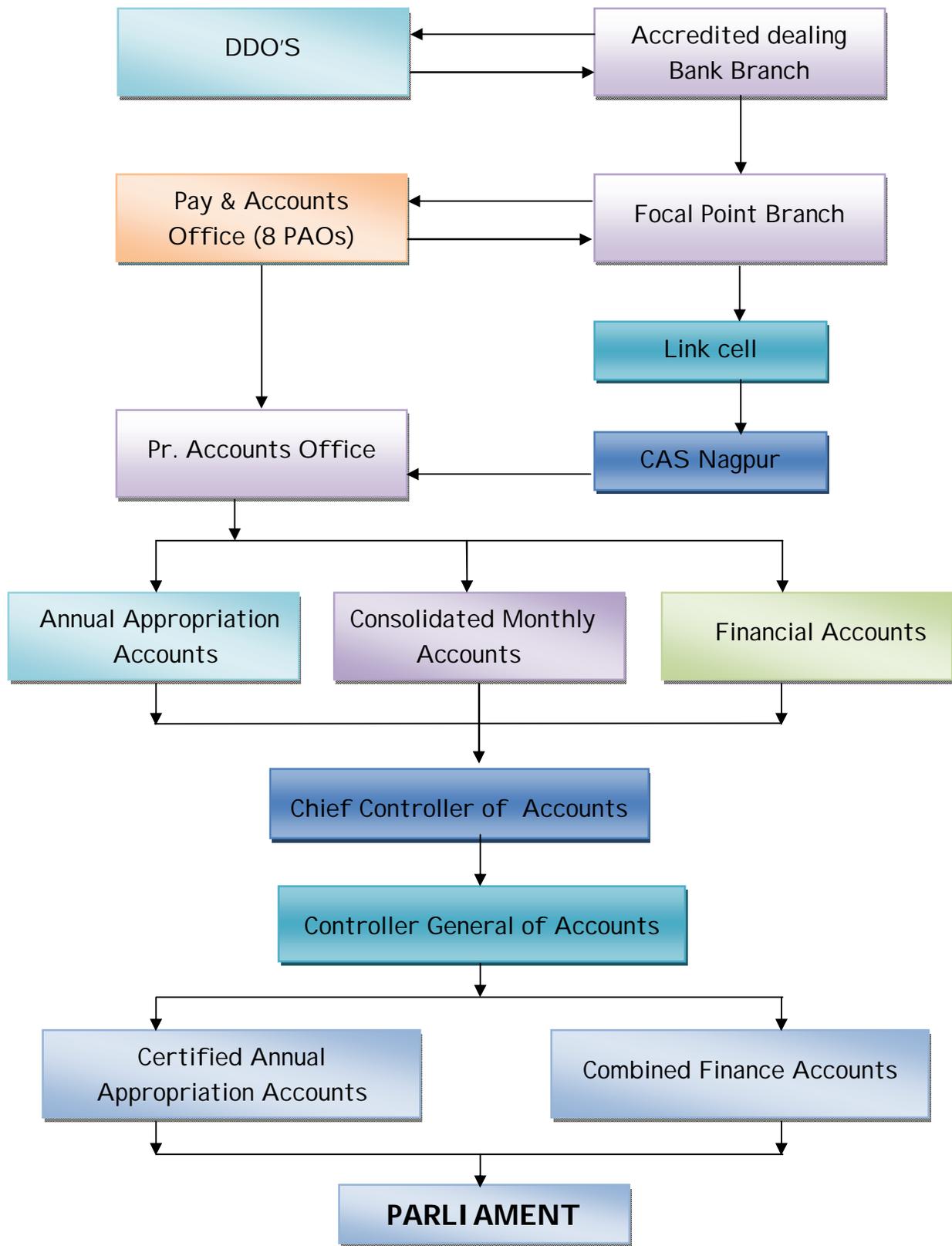
(₹ in crore)



## **Section III**

# Accounting Organisation of Ministry of Consumer Affairs, Food & Public Distribution

# FLOW OF ACCOUNTS



# 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 Government and all Union Territories except Andaman and Nicobar Islands. As a result of this, a new Accounting Organization 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 Organization.

## **The Payment and Accounting Organization under the Chief Controller of Accounts is responsible for:**

(i) Arranging payments 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 through Pay and Accounts Offices and cheque drawing and disbursing officers. 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 authorized 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 acts as an aid to management. Periodicity of audit is decided on the basis of nature and volume of work of

each office. Under the recent instructions 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.

(v) 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., Consolidation 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.
- ◆ Review of Monthly & Progressive 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 Revenues.
- ◆ 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.

**There are eight field PAOs which deal with Department of Consumer Affairs & Department of Food and Public Distribution under the supervision of Principal Accounts Office:-**

### **Department of Consumer Affairs**

1. PAO Consumer Affairs, New Delhi
2. PAO Consumer Affairs, Chennai
3. PAO Consumer Affairs, Mumbai
4. PAO Consumer Affairs, Kolkata

### **Department of Food and Public Distribution**

1. PAO Food & Public Distribution, New Delhi
2. PAO Food & Public Distribution, Chennai
3. PAO Food & Public Distribution, Mumbai
4. PAO Food & Public Distribution, Kolkata

## **E-Lekha**

E-lekha is e-governance initiative by the office of Controller General of Accounts, Ministry of Finance. Under this all PAOs are uploading the daily abstract of accounts on the e-lekha website on day-to-day basis. The expenditure and receipt of the Ministry can be viewed from the link e-lekha on the website cga.nic.in.

## **Central Plan Scheme Monitoring System (CPSMS)**

The Plan Scheme Monitoring System is a Central Sector Plan Scheme of the Planning Commission and is being implemented by the Office of Controller General of Accounts. The scheme aims at establishing a suitable on-line Management Information System and Decision Support System for the Plan scheme of the Government of India. The system is envisaged to track fund disbursement from Government of India up to the last beneficiary under Plan Schemes and ultimately report on fund utilization at different levels of implementation on a real time basis. This shall make monitoring of the Plan Schemes more effective.

## **E-Payment**

The Controller General of Accounts (CGA), Ministry of Finance has developed a fully secured Government e-payment system for direct credit of dues from the Government of India into the account of beneficiaries using digitally signed electronic advice (e-advice) through the Government e-payment Gateway (GePG). GePG is a portal which enables the successful delivery payment services from Pay and Accounts Offices (PAOs) for online payment into beneficiaries accounts in a seamless manner under a secured environment. GePG serves as middleware between COMPACT (Computerized Payment and Accounts) application at PAOs and the Core Banking Solution (CBS) of the agency banks/RBI to facilitate paperless transaction, reducing overall transaction cost and promoting green banking. The digitally signed e-advice uploaded by the PAOs on GePG portal are downloaded by the concerned banks to credit the beneficiaries account through CBS/NEFT/RTGS as applicable. The e-payment system saves time and efforts in effective payment and facilitates elimination of physical cheques and their manual processing. Further the constrains of manual deposit of cheque by the payee into their bank account have also been eliminated. The system also has online reconciliation of transactions and efficient compilation of payment accounts.

## **Preparation of Budget**

Two Senior Accounts Officers (encadred post) are posted in the Budget Sections of Department of Consumer Affairs and Department of Food & Public Distribution to assist in the preparation of budget of both the departments under the supervision of Chief Controller of Accounts

## **Providing of Accounting Assistance to SDF & SRA Division of Department of Food & Public Distribution**

Two Senior Accounts Officers (encadred post) are posted to SDF & SRA Divisions of Department of Food & Public Distribution to provide accounting assistance to the respective divisions.

# THE INTERNAL AUDIT WING

## (A) Organisation

The audit is managed by three Audit Parties, two at Kolkata and one at Headquarters New Delhi under the Chief Controller of Accounts. The periodicity of audit of the DDOs are accordance with the relevant provisions of the Internal Audit Manual of this organisation. On completion of audit, inspection reports are compiled and vetted by the office incharge and issued to the concerned administrative heads and concerned DDOs for compliance and remedial action.

## (B) Duties entrusted to the Internal Audit

During the financial year 2011-12, 44 units came under the purview of Audit which was conducted successfully, detailed as under:-

- (1). Compliance audit of 40 DDOs/PAOs of M/o. Consumer Affairs, Food & Public Distribution.
- (2). Audit of Grantee Institutions i.e. Consumer Co-ordination Council Noida, WDRA New Delhi, I I PA New Delhi, Federation of Consumer Association of West Bengal.
- (3). Study of accounting procedures prescribed for Department with a view to ensuring that they are correct, adequate and free from defects.
- (4). To keep a watch over the implementation of the prescribed procedures and orders issued from time to time.
- (5). Scrutiny and check of payments and accounting work of all accounting units.
- (6). Investigation of all important areas in accounting and other connected records.
- (7). Pursuance/settlement of objections taken in audit notes issued by statutory Audit other matter relating to Statutory Audit.
- (8). There are two merged DDO in the M/o. of Consumer Affairs, Food & Public Distribution i.e. Department of Food and Public Distribution and Department of Consumer Affair. It is functioning as Section Officer (cash). Efforts are being made to improve their functioning by deploying trained and efficient staff and also by imparting training to DDOs and other employees.

**(C) Important Irregularities**

**(i) Non- recovery of over dues of ` 645.98 crores from sugar mills under different schemes.**

It has been observed that ` 645.98 crores was due for repayment by sugar mills against loans provided from Sugar Development Fund to sugar mills for the purpose of modernisation/rehabilitation/cane development scheme/BBCP scheme as on 31/03/2011.

**(ii) Utilisation certificate pending**

It is observed that utilization certificates amounting to ` 44.62 crores of loan sanctioned from SDF upto 31/03/2011 are lying pending against 24 sugar Mills from the financial year 2004-05 to 2010-11.

**(iii) Expenditure of ` 28.40 lacs on purchase of 160 KVA DG SET and Bomb calorimeter & accessories in the NSI Kanpur office.**

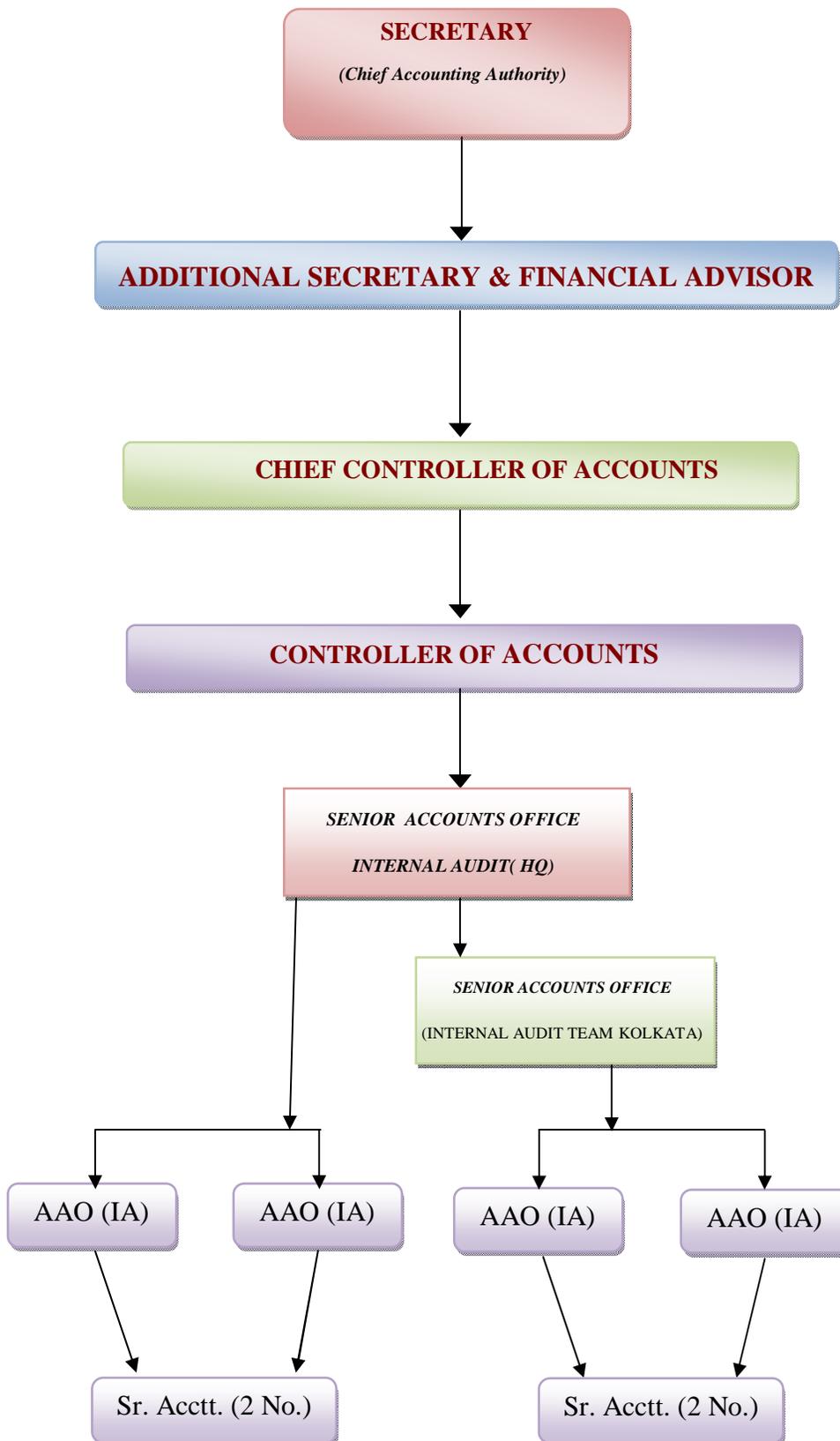
Expenditure of ` 13.84 lacs was incurred on purchase of 160 KVA DG SET and `14.56 Lacs was incurred on purchase of Bomb Calorimeter & accessories, both expenditure adjusted under Non-Plan, which should have been adjusted under Plan Head and items purchased on a single quotation and two quotation based respectively. Hence, codal formality has not followed laid down in GFR.

**(iv) Outstanding Testing Fees amounting to ` 97,72,775/-**

It has been observed that an amount of ` 97,72,775/- towards testing fees is outstanding from BIS. BIS collects samples and send to NTH for testing and received testing fee in advance from the concerned parties but fee not paid to NTH on time.

**(D) A number of paras raised by audit resulted in recovery of over payments of ` 8,15,050/- non recovery of Govt. dues from various Auditees/Authorities/ Institutions to the tune of ` 694.59 crore and irregular expenditure of ` 4,49,284/-. Suggestions were also made by Internal Audit parties to DDOs for proper maintenance of records and Accounts. DDOs were also advised to make payments in accordance with the rules and provisions of the Govt. of India.**

# THE ORGANISATIONAL CHART OF INTERNAL AUDIT



# REVISION OF PENSION CASES

On acceptance of 6th Central Pay Commission recommendation by the Government of India the pension cases of pre-2006 have become due for revision. CPAO started functioning from 1990 and allotted a unique 12 digit code to all pensioners. Prior to this period 12 digit PPO code were not allotted to pensioners by their respective Pay & Accounts offices. Hence the pensioners were bifurcated as Pre-1990 period and Pre-2006.

In Ministry of Consumer Affairs food & P.D. has two type of pensioners CDA pensioners and IDA pensioners. Those who are retired from Ministry of CAF&PD and those officials who later absorbed in FCI opted for Central D.A. are called CDA Pensioners, those who opted for Industrial D A were treated as IDA pensioners.

CDA and IDA pension cases have to be revised with effect from 01-01-2006 and 01-01-2007 respectively. The method of revision of IDA cases is different from CDA. IDA cases are calculated and submitted to their concerned PAO respectively by the FCI zonal offices.

A meeting was held on 28th August, 2012 in the Conference room 5th Floor, Sardar Patel Bhawan, New Delhi under the Chairmanship of Sh. Sanjay Kothari, Secretary (Pension, AR&AG). The objective of this meeting was to review the progress made by Ministries/Departments in the revision of pension cases for pre-2006. Secretary, (Pension & AR &PG) directed to all Ministries/Departments that a special drive may be undertaken by all departments to liquidate the pending cases. Efforts should be made to liquidate pre-2006 cases by 31st December, 2012 and pre - 1990 cases by 31st March, 2013.

The Ministry of Consumer Affair Food & P.D. has two departments namely Department of Food and Public Distribution and Department of Consumer Affairs. Department wise status of revision of pension cases are as under:-

Total cases for revision in this Ministry as intimated by O/o CGA is as under:-

PAO	NO. OF PENSION CASES	PENSION CASES CLEARED	NO. OF PENSION CAES PENDING	IDA PENSION CAESE PENDING		CDA PENSION CASES PENDING	
				Pre-90		Pre-06	Total
NEW DELHI	IDA - 698 CDA- 2143 TOTAL 2841	2005	836	660	52	09	115
MUMBAI	IDA- 602 CDA- 924 TOTAL 1526.	1467	59	6	-	6	47
CHENNAI	IDA- 1336 CDA- 1992 TOTAL 3328.	2259	1069	147	49	3	870
KOLKATA	IDA- 476 CDA- 1611 TOTAL 2087.	1272	815	362	39	136	278
TOTAL	9782	7003	2779	1175	140	154	1310

Introduction of e-revision module in revision of pension cases:-

During the financial year the pension cases were revised in the e-revision module. This module contains some mandatory fields/data to be filled in at the time of revision of pension cases i.e. Date of birth of the spouse, Bank BSR Code & 12 digit PPO No.

Some difficulties were faced while revising the pension cases in this module-

Some of pre-90 pensioners were drawing pension from treasuries hence their present bank detail were not available with this office, Date of birth of Spouse and in some cases files were not traceable.

Efforts made for timely completion of revision of pension cases:-

- Appointment of Consultants and additional staff posted from internal sources in Pension section of PAO`s of this Ministries.
- Correspondence has been initiated for bifurcation of IDA and CDA in the master list of CPAO. So that the exact pendency of CDA and IDA can be obtained.
- Bank branches, pensioners and Head of the Department is being approached for taking information with regard to date of birth of wife and bank detail etc.
- Information was obtained by giving advertisement in the local News Papers.
- For remaining cases, Banks are being approached for getting Anx. III and bank detail of the pensioners.
- Each PAO of this Ministry has been given a target to revise at least 40 revision cases per week.

## **Section IV**

# Financial Statements of Ministry of Consumer Affairs, Food & Public Distribution

# FUND FLOW STATEMENT

FINANCIAL YEAR 2011-2012  
CONSOLIDATED FUND OF INDIA

( in Crore)

RECEIPTS(CR)		DISBURSEMENT (DR)	
(A) REVENUE RECEIPTS	<b>511.44</b>	(A) REVENUE EXPENDITURE	<b>74190.44</b>
General Services	3.64	General Services	38.60
Social Services	0.68	Social Services	0.07
Economic Services	15.78	Economic Services	74121.26
Interest Receipts	467.38	Grants-in-aid (States, U.Ts, & Co-operation with other countries, under Colombo Plan (Refund of Utilised financial assistance.)	30.51
Dividends & Profits	15.73		
Other Receipts	8.23		
 (B) CAPITAL RECEIPTS	 <b>15009.42</b>	 (B) CAPITAL EXPENDITURE	 <b>10069.38</b>
Loan Recoveries		General Services	--
From State Govts. & UTs	6.70	Social Services	--
From Government Servant	0.86	Economic Services	69.02
From Consumer Industries	1.86	Loans & Advance	10000.36
Misc. Capital Receipt	15000		
<b>TOTAL C.F.I. (A + B)</b>	<b>15520.86</b>	<b>TOTAL C.F.I. (A + B)</b>	<b>84259.82</b>

## PUBLIC ACCOUNTS

RECEIPTS(CR)		DISBURSEMENT (DR)	
Small Savings, Provident Fund etc	29.13	Small Savings, Provident Fund etc	22.64
Deposits & Advances	16.90	Deposits & Advances	0.03
Reserve Fund	867.18	Reserve Fund	648.34
Suspense & Misc.	72892.71	Suspense & Misc.	4395.95
<b>TOTAL (Public Accounts)</b>	<b>73805.92</b>	<b>TOTAL (Public Accounts)</b>	<b>5066.96</b>
<b>TOTAL RECEIPTS</b>	<b>89326.78</b>	<b>TOTAL DISBURSEMENT</b>	<b>89326.78</b>

Source: SCT

# ACCOUNTS HIGHLIGHTS

FINANCIAL YEAR 2011-2012

( in Crore)

S.No.	Item	Budget	Actual	%
1.	<b>RECEIPTS</b> REVENUE RECEIPTS			
	1.1 Tax Revenue	5.80	8.23	141.89
	1.2 Non Tax Revenue	31.18	503.21	1613.89
	<b>Total Revenue Receipts (1.1 + 1.2)</b>	<b>36.98</b>	<b>511.44</b>	<b>1383.02</b>
2.	<b>CAPITAL RECEIPTS</b>			
	2.1 Recoveries of Loans	10013.65	15009.42	149.89
	2.2 Misc. Receipts	----	----	----
	<b>Total Capital Receipts ( 2.1+2.2)</b>	<b>10013.65</b>	<b>15009.42</b>	<b>149.89</b>
	<b>TOTAL RECEIPTS (1+2)</b>	<b>10050.63</b>	<b>15520.86</b>	<b>154.43</b>
3.	<b>EXPENDITURE</b> NON-PLAN EXPENDITURE			
	3.1 On Revenue Account	74218.23	74120.47	99.86
	3.2 On Capital Account	10551.21	10542.56	99.92
	<b>Total Non-Plan Expenditure (3.1+3.2)</b>	<b>84769.44</b>	<b>84663.03</b>	<b>99.87</b>
4.	<b>PLAN EXPENDITURE</b>			
	4.1 On Revenue Account	244.43	182.70	74.75
	4.2 On Capital Account	105.35	84.08	79.81
	<b>Total Plan Expenditure (4.1 + 4.2)</b>	<b>349.78</b>	<b>266.78</b>	<b>76.27</b>
5.	<b>TOTAL EXPENDITURE ( 3+ 4)</b> Breakup under Revenue & Capital	<b>85119.22</b>	<b>84929.81</b>	<b>99.78</b>
	<b>5.1 Total Revenue Expenditure (3.1+4.1)</b>	<b>74462.66</b>	<b>74303.17</b>	<b>99.78</b>
	<b>5.2 Capital Expenditure (3.2 + 4.2)</b>	<b>10656.56</b>	<b>10626.64</b>	<b>99.71</b>

(Source – SCT & Appropriation Accounts)

# TREND OF SECTORAL ANALYSIS OF EXPENDITURE

( ` in Crore)

Years Particulars	2009-2010			2010-2011			2011-2012		
	Plan	N.Plan	Total	Plan	N.Plan	Total	Plan	N.Plan	Total
<b>(REVENUE ACCOUNT)</b>									
Social Services	-	0.03	0.03	-	0.05	0.05	--	0.07	0.07
Grant-in-Aid	47.83	--	47.83	30.84	--	30.84	30.51	--	30.51
General Service	-	28.29	28.29	0.08	36.46	36.54	--	38.60	38.60
Economic Services	80.17	59298.56	59378.73	105.93	66223.06	66328.99	110.29	74010.97	74121.26
<b>Total</b>	<b>128.00</b>	<b>59326.88</b>	<b>59454.88</b>	<b>136.85</b>	<b>66259.57</b>	<b>66396.42</b>	<b>140.80</b>	<b>74049.64</b>	<b>74190.44</b>
<b>(CAPITAL ACCOUNT)</b>									
Social Services	--	--	--	--	--	--	--	--	--
General Services	--	--	--	--	--	--	--	--	--
Loans & Advances	--	1.64	1.64	--	20001.53	20001.53	--	10000.36	10000.36
Economic Services	31.45	--	31.45	49.56	--	49.56	69.02	--	69.02
<b>Total</b>	<b>31.45</b>	<b>1.64</b>	<b>33.09</b>	<b>49.56</b>	<b>20001.53</b>	<b>20051.09</b>	<b>69.02</b>	<b>10000.36</b>	<b>10069.38</b>

Source---- SCT

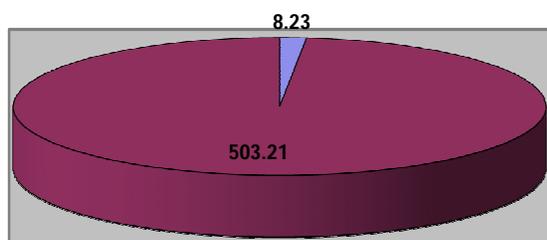
# RECEIPTS OF MINISTRY OF CONSUMER AFFAIRS, FOOD & PUBLIC DISTRIBUTION

FINANCIAL YEAR 2011-2012

( ` in Crore )

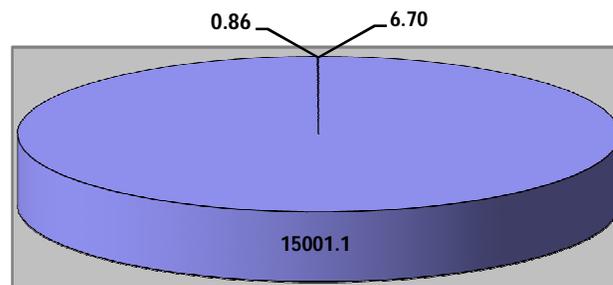
Sl. No.	ITEM	AMOUNT
1.	Tax Revenue	8.23
2.	Non Tax Revenue	503.21
3.	<b>TOTAL REVENUE RECEIPTS (1 + 2)</b>	<b>511.44</b>
4.	Loan Recoveries from PSUs/Consumer Industries	15001.86
5.	Loan Recoveries from UTs/State Governments	6.70
6.	Repayment from Govt. Servants	0.86
7.	Misc. Capital Receipt	0.00
8.	<b>TOTAL CAPITAL RECEIPTS (4+5+6+7)</b>	<b>15009.42</b>
9.	<b>TOTAL RECEIPTS (3 + 8)</b>	<b>15520.86</b>

**Revenue Receipt 2011-12**



■ Tax Revenue    ■ Non Tax Revenue

**Capital Receipt 2011-12**



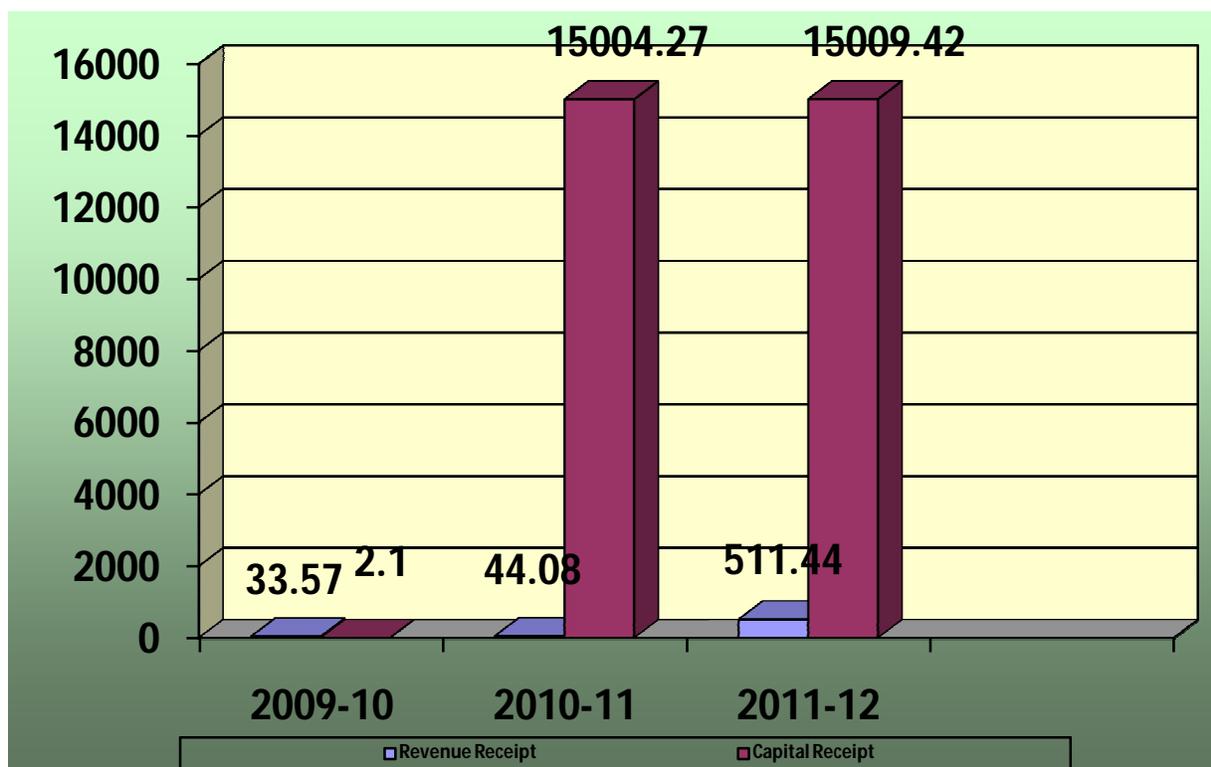
■ From PSU/Ind.    ■ From Govt. Servants    ■ State Govt Receipt

# TREND OF TOTAL RECEIPTS

CONSOLIDATED FUND OF INDIA

( in Crore)

	2009-2010	2010-2011	2011-2012
<b>REVENUE RECEIPTS</b>			
Interest Receipts	0.67	5.39	4.67
Other Receipts	32.90	38.69	506.77
<b>Total</b>	<b>33.57</b>	<b>44.08</b>	<b>511.44</b>
<b>CAPITAL RECEIPTS</b>			
Public Sector Undertakings	1.09	15001.10	15001.86
States & UTs	0.00	0.00	6.70
Government Servants	1.01	0.74	0.86
Misc. Capital Receipt	0	2.43	0.00
<b>Total</b>	<b>2.10</b>	<b>15004.27</b>	<b>15009.42</b>
<b>GRAND TOTAL</b>	<b>35.67</b>	<b>15048.35</b>	<b>15520.86</b>

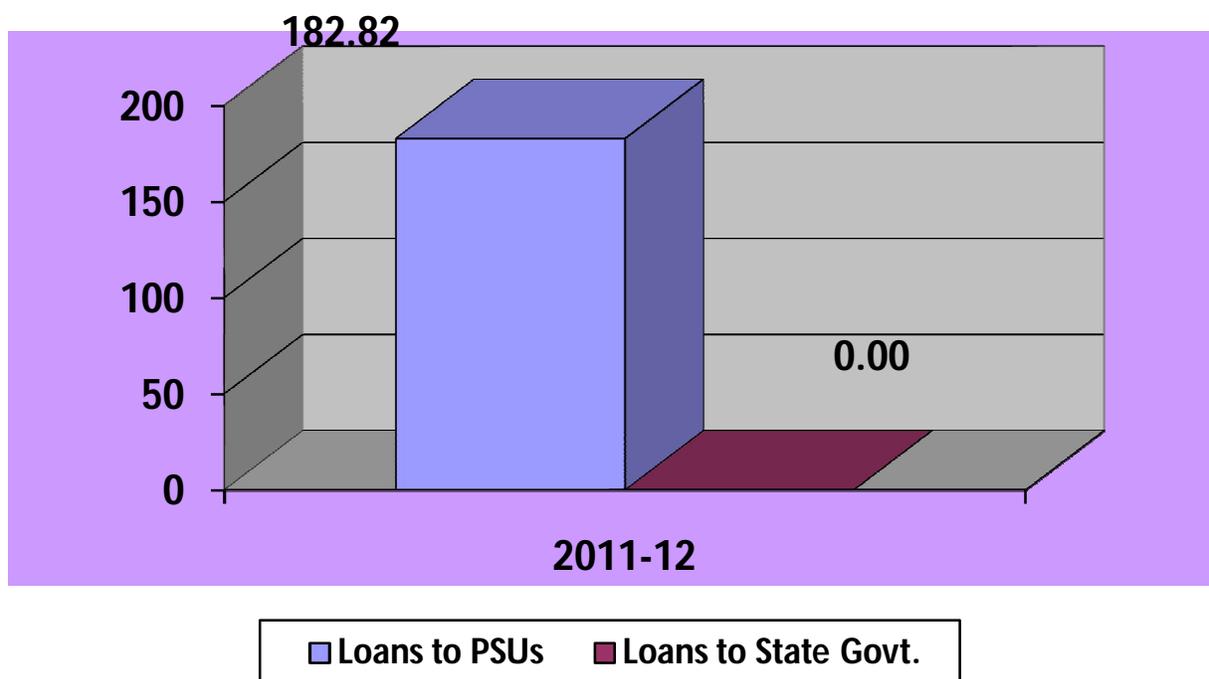


# STATEMENT SHOWING OUTSTANDING LOANS

AS ON 31-03-2012

(` in crore)

	Particulars	Outstanding as on 31.03.2011	Loans released during the year	Recoveries during the year	Outstanding as on 31.03.2012
A.	Loans to PSUs.	184.68	10000.00	10001.86	182.82
B.	Loans to UTs	--	--	--	--
C.	Loans to State Govt.	6.70	NIL	6.70	NIL
	<b>Total</b>	<b>191.38</b>	<b>10000.00</b>	<b>10008.56</b>	<b>182.82</b>



# STATEMENT SHOWING OUTSTANDING LOANS AND REPAYMENTS IN RESPECT OF PSUs

AS ON 31.03.2012

( ₹ in crore)

Particulars	Outstanding As on 31.03.2011	Loans released during the year	Recoveries during the year	Outstanding As on 31.03.2012
Loans to PSUs/Statutory Bodies/ Companies				
Notified Sugar Undertakings	19.64	--	0.06	19.58
Hindustan Vegetable Oils Corporation Ltd., New Delhi	96.53	--	--	96.53
Bureau of Indian Standards, New Delhi		--	--	
Super Bazar Co-operative Stores Ltd., New Delhi	68.51	--	--	68.51
National Co-operative Consumer Federation of India Ltd. New Delhi		--	--	
National Co-operative Development Corporation, New Delhi		--	--	
<b>Total</b>	<b>184.68</b>	<b>NIL</b>	<b>0.06</b>	<b>184.62</b>

Source: - Finance Accounts

# STATEMENT SHOWING OUTSTANDING AND REPAYMENT OF LOANS IN RESPECT OF STATE GOVERNMENTS & UT GOVERNMENTS

AS ON 31.03.2012

( ` in thousands)

	Particulars	Recoveries during the year	Outstanding as on 31.03.2012
	<b>CENTRALLY SPONSORED PLAN SCHEME</b>		
1.	Assam	3,91,08*	NIL
2.	Madhya Pradesh	22,98*	NIL
3.	Mizoram	89,28*	NIL
4.	Chhattisgarh	11*	NIL
5.	Jammu & Kashmir	1,49,68*	NIL
6.	Himachal Pradesh	16,66*	NIL
	<b>TOTAL</b>	<b>6,69,79*</b>	<b>NIL</b>

\*All the outstanding Loans under Central Plan Scheme had been written off by Ministry of Finance.

Source: - Finance Accounts