

Preface

I have great pleasure to bring out the current issue of “Accounts at a Glance” for the year 2012-2013. 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). Efforts have been made to present the data in a logical and cohesive manner 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

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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.

The main functions of the Department of Consumer Affairs are (Grant No. - 16)

- (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.

The main functions of the Department of Food and Public Distribution (Grant No. -17)

- (i) Formulation and implementation of national policies on procurement, movement, distribution and storing of food grains.
- (ii) Implementation of the Public Distribution System with special focus on the poor.
- (iii) Provision of storage facilities for the maintenance of central reserves of food grains and promotion of scientific storage.
- (iv) Formulation of national policies relating to export and import, buffer stocking, quality control and specifications of food grains.
- (v) Administration of food subsidies relating to rice, wheat and coarse grains.
- (vi) Policy matters relating to sugar and sugarcane sector, fixation of Fair and Remunerative Price(FRP) of sugarcane payable by sugar factories, development and regulation of sugar industry (including training in the field of sugar technology) and sugar supply of PDS.
- (vii) Supporting industries, the control of which by the Union is declared by Parliament by law to be expedient in public interest, as far as these relate to Vanaspati, Oilseeds, Vegetable Oils, Cakes and Fats.
- (viii) Price control of, and inter-state trade and commerce in, and supply and distribution of Vanaspati, Oilseeds, Vegetable Oils, Cakes and Fats.

About the Accounting Organisation

The Principal Accounts Office is common to the following Departments of the Government of India.

1. Department of Consumer Affairs.
2. Department of Food and Public Distribution.

The Secretary of each department is the Chief Accounting Authority for the department. He is assisted in discharging of the payment and accounting functions by the Additional Secretary & Financial Adviser and the Chief Controller of Accounts.

The Chief Controller of Accounts is the overall incharge of the Departmentalized accounting organisation and responsible for:-

- Arranging all payments after pre-check through his Pay and Accounts Offices. Now PAOs are making payments electronically through GePG.
- Ensuring post-check of payments in all cases where the payment function is with the Departmental Officer.
- Monthly and annual compilation and consolidation of accounts of the two Departments i.e. Department of Consumer Affairs and Department of Food & Public Distribution and its submission to the Controller General of Accounts.
- Preparation of Monthly and Annual (Appropriation Accounts, Finance Accounts and SCT) Financial Statements duly audited for the two Demands controlled by the Ministry of Consumer Affairs, Food and Public Distribution.
- Payments of Loans and Grants to State Governments through Reserve Bank of India and watching the repayments of loans and receipt of interest on time.
- Accounting for all receipts of Ministries/Departments.
- Conduct Internal Audit of Payment and Accounts records maintained by the various field formations and Pay and Accounts Offices of each Department of the Ministry.
- Special Audit of field formations & Grantee Institutions as and when directed by the Department.
- Ensure timely issuance of Pension Payment Order & payment of Retirement Benefits including Final Payment of General Provident Fund.
- Ensure Timely Remittance of New Pension Scheme Contribution to National Securities Depository Limited.

- The Chief Controller of Accounts exercises the powers of Head of the Department for the Accounting Organization and manages the Cadre with reference to Administrative and Co-ordination functions through the Principal Accounts Office (Administration) and all matters concerning training, promotions, confirmations, transfers, maintenance of CR dossiers, disciplinary and court cases, leave etc. under policy direction of Controller General of Accounts.

The Payment and Accounting functions are being performed through eight Pay and Accounts Offices which are located in Delhi, Mumbai, Kolkata and Chennai. All payments pertaining to the Department are made through Pay & Accounts Offices. Drawing and Disbursing Officers present their claims/bills to the designated PAO, who issue cheques/e-Payment after the exercising the necessary scrutiny. There are two DDOs who have been given cheque drawing powers. The Pay and Accounts Offices are the field units from where the accounting process initiate. The vouchers and the bank scrolls form the basis for compilation of accounts.

The Principal Accounts Office (Pr.AO) plays an important role in coordinating and controlling the activities of all PAOs. Pr.AO is also responsible for consolidation of the monthly accounts submitted by the PAOs, Flash figures, Monthly DO on monthly basis and preparation of Appropriation Accounts, Statement of Central transaction, Journal Entries material for Finance Accounts, etc. Pr.AO also performs all administrative and coordinating functions of the Accounting organisation including rendering technical advice to the Regional Pay and Accounts Offices.

Pay and Accounts Offices:

Pay and Accounts Offices performs following functions:

- i. Pre-check and passing of bills and issue of cheques for payment.
- ii. Check of classification in compilation sheet/book of vouchers to ensure correctness of posting.
- iii. Preparation and Submission of Monthly Accounts
- iv. Final settlements of pension and other retirement benefits, GPF, leave encashment CGEGIS etc.
- v. Bank reconciliation and review of balances under Debt. Deposit and Remittance Heads.
- vi. Preparation and submission of MIS and other reports and returns to concerned Quarters.

Number of CDDOs and NCDDOs in Ministry of Consumer Affairs, Food and Public Distribution

DEPARTMENT OF CONSUMER AFFAIRS

PAO	CDDOs	NCDDOs
DELHI	1	6
MUMBAI	1	3
KOLKATA	2	6
CHENNAI	1	3
TOTAL	5	18

DEPARTMENT OF FOOD AND PUBLIC DISTRIBUTION

PAO	CDDOs	NCDDOs
DELHI	2	9
MUMBAI	1	3
KOLKATA	1	3
CHENNAI	1	4
TOTAL	5	19

Internal Audit Wing

Internal Audit Wing

Internal Audit is a mandatory function of each Ministry. The broad purpose of Internal Audit is to evaluate various scheme of the Ministry and ensure appraisal and monitoring of various operations. The Internal Audit Wing carries out audit of accounts of various units of the Ministry 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 omissions and deficiencies and, thus, acts as an aid to the management. The periodicity of audit of a unit is regulated by its nature and volume of work.

(A) Organisation

The audit is managed by two Audit Parties, one 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 2012-13, the Internal Audit of 9 units was conducted successfully, detailed as under:-

- (1). Study of accounting procedures prescribed for Department with a view to ensuring that they are correct, adequate and free from defects.
- (2). To keep a watch over the implementation of the prescribed procedures and orders issued from time to time.
- (3). Scrutiny and check of payments and accounting work of all accounting units.
- (4). Investigation of all important areas in accounting and other connected records.
- (5). Pursuance/settlement of objections taken in audit notes issued by statutory Audit other matter relating to Statutory Audit.
- (6). 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.

(7) List of units with periodicity under the purview of Internal Audit wing for the Ministry is at Annexure -A.

(8) List of the units audited during 2012-13 is at Annexure-B.

(C) Important Observations of Audit

1. Important Irregularities

(i) Outstanding Testing Fees amounting to Rs. 2.37 Crore.

(a) Consumer Affairs

The Regional BIS collects samples and sends to NTH for testing and receive Testing Fee in advance from the concerned parties and pays Testing Fees to NTH. The audit has observed that Testing Fees, amounting to Rs. 2.37 Crore was outstanding against various Regional BISs.

(ii) Non-adjustment of various Advances

(a) Consumer Affairs

A sum of Rs.438.10 lakh towards various types of advances were reported to be adjusted. The concerned DDOs were suitably advised to recover the same under rules as early as possible, under intimation the Headquarter o f IAW, New Delhi.

(b) Food & Public Distribution

A sum of Rs.142.85 lakh towards various types of Advances were reported to be adjusted. The concerned DDOs were suitably advised to recover the same under rules as early as possible, under intimation to the Headquarter of IAW, New Delhi.

(iii) Irregular Expenditure

(a) Consumer Affairs

Irregular Expenditure for an amount of Rs.35.93 lakh, for Irregularities such as in Purchase of Equipments, Purchase/Installation of Torque machine, payment Calibration fees and Purchase of Air Tickets through unauthorized agencies was observed during the course of Audit of various Units under Department of Consumer Affairs. It was advised to various DDOs to be more cautious while making expenditure from Government Money, as has been laid down in GFR 2005.

(b) Food & Public Distribution

Irregular Expenditure for an amount of Rs. 2895.68 lakh, such as Irregular payment on account of HRA/CCA, Irregular payment of Agency Commission, was reported during the course of Audit of various Units under Department of Food & Public Distribution. It various DDOs were advised to be more cautious while making expenditure from Government Money, as has been laid down in GFR, 2005.

(iv) Blockage of Government Money

(a) Consumer Affairs

Blockage of Government Money for an amount of Rs. 220.39 lakhs, such as Wasteful expenditure on purchase of Machinery and Equipment, Delay in deposition of Testing Fee into Government Accounts for more than one month was reported during the course of Audit of various Units under Department of Consumer Affairs. All the concerned DDOs were strictly advised to take every possible step/effort to unblock the same.

(b) Food & Public Distribution

Blockage of Government Money for an amount of Rs. 704.35 lakhs, such as Loan sanctioned to factory for Modernization but not utilized, Non utilization of Budget Provisions was reported during the course of Audit of various Units under Food & Public Distribution during the course of Audit. All the concerned DDOs were strictly advised to take every possible step/effort to unblock the same.

List of the auditable units for the Financial Year 2012-13

Ministry of Consumer Affairs, Food and Public Distribution

Department of Consumer Affairs		
S. No.	Name of Unit	Periodicity
1.	Pay & Accounts Officer, Consumer Affairs, New Delhi	Annual
2.	Pay & Accounts Officer Consumer Affairs, Kolkata	Annual
3.	Pay & Accounts Officer, Consumer Affairs Mumbai	Annual
4.	Pay & Accounts Officer, Consumer Affairs Chennai	Annual
5.	National Consumer Disputes Redressal Commission, New Delhi.	Annual
6.	Forward Market Commission, Mumbai*	Annual
7.	National Test House, Ghaziabad	Annual
8.	National Test House, Jaipur	Annual
9.	National Test House, Kolkata	Annual
10.	National Test House, Guwahati	Annual
11.	National Test House, Mumbai	Annual
12.	National Test House, Chennai	Annual
13.	Indian Institute of Legal Metrology, Ranchi, Jharkhand	Annual
14.	The U.S.(Cash), MDDO, Consumer Affairs, Krishi Bhawan, New Delhi	Annual
15.	Director, National Test House, Sector-V, Salt lake, Kolkata	Annual
16.	Forward Market Commission, Kolkata	Bi- Annual
17.	Regional Reference Standard Laboratory, Bangalore	Bi- Annual
18.	Regional Reference Standard Laboratory, Bhubaneswar	Bi- Annual
19.	Regional Reference Standard Laboratory, Ahmedabad,	Bi- Annual
20.	Regional Reference Standard Laboratory, Faridabad,	Bi- Annual
21.	Regional Reference Standard Laboratory, Guwahati	Bi- Annual
22.	Consumer Coordination Council, NOIDA	Bi- Annual
23.	VOICE Society, Jangpura Extn., Mathura Road, New Delhi	Bi- Annual
24.	NCH, D/o Commerce, Delhi School of Economics, University of Delhi	Bi- Annual
25.	Indian Institute of Public Administration, New Delhi	Bi- Annual
* (Now transferred to Ministry of Finance)		

Department of Food and Public Distribution		
S. No.	Name of Unit	Periodicity
1.	Pay & Accounts Office, Food and Public Distribution, New Delhi	Annual
2.	Pay & Accounts Officer Food and Public Distribution, Mumbai	Annual
3.	Pay & Accounts Officer, Food and Public Distribution, Chennai	Annual
4.	Pay & Accounts Officer, Food and Public Distribution, Kolkata	Annual
5.	Quality Control Cell, Kolkata	Annual
6.	Section Office (Cash), MDDO, Food and Public Distribution, New Delhi.	Annual
7.	Directorate of Sugar, New Delhi.	Annual
8.	IGMRI, Hapur	Annual
9.	Quality Control Cell, Lucknow.	Annual
10.	Asstt. Regional Director(S&R) QCC,	Annual
11.	Regional Director (S&R), QCC	Annual
12.	Quality Control Cell, Bhubaneswar	Annual
13.	Sugar Development Fund, New Delhi	Annual
14.	Quality Control Cell, Bangalore	Annual
15.	Quality Control Cell, Hyderabad	Annual
16.	Levy sugar Price Equalisation Fund, New Delhi	Annual
17.	Directorate of Vanaspati, Vegetable Oil & Fats, New Delhi	Annual
18.	National Sugar Institute, Kanpur	Annual
19.	IGMRI, Ludhiana	Bi -Annual
20.	Quality Control Cell, New Delhi.	Bi -Annual
21.	CGAL, New Delhi	Bi -Annual
22.	IGMRI, Hyderabad	Bi -Annual

List of the units audited during the Financial Year 2012-13

Department of Consumer Affairs	
S. No.	Name of Unit
1.	National Test House, Guwahati
2.	National Test House, Kolkata
3.	National Test House, Ghaziabad
4.	Regional Reference Standard Laboratory, Guwahati
5.	NCH Guwahati
Department of Food and Public Distribution	
S. No.	Name of Unit
1.	Quality Control Cell, Kolkata
2.	Quality Control Cell, Bangalore
3.	Quality Control Cell, Bhopal
4.	National Sugar Institute, Kanpur

GOVERNMENT ACCOUNTS

GOVERNMENT ACCOUNTS

The financial management of any organisation must have a prudent financial system backed by sound and effective accounting procedures and internal controls. A well designed and well managed accounting system helps ensure proper control over funds.

Accounting policies and procedures are designed to compile accounts fulfilling legal/procedural requirements that govern financial control. Accounts are an integral part of financial management of activities. On the basis of accounts, the Government determines the shape of its monetary and fiscal policies.

STRUCTURE OF ACCOUNTS AND FLOW OF FUNDS

The accounts of Government are kept in three parts:-

1. Consolidated Funds of India
2. Contingency Funds of India
3. Public Account

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 in connection with the conduct of Government business i.e. Non-Tax Revenues are credited into the Consolidated Fund constituted under Article 266 (1) of the Constitution of India. Similarly, all loans raised by the Government by issue of Public notifications, treasury bills (internal debt) and loans obtained from foreign governments and international institutions (external debt) are credited into this fund. All expenditure of the government is incurred from this fund and no amount can be withdrawn from the Fund without authorization from the Parliament.

CONTINGENCY FUND OF INDIA

The contingency Fund of India records the transactions connected with Contingency Fund set up by the Government of India under Article 267 of the Constitution of India. The corpus of this fund is Rs. 50 crores. Advances from the fund are made for the purposes of meeting unforeseen expenditure which are resumed to the Fund to the full extent as soon as Parliament authorizes additional expenditure. Thus, this fund acts more or less like an imprest account of Government of India and is held on behalf of the President by the Secretary to the Government of India, Ministry of Finance, Department of Economic Affairs.

PUBLIC ACCOUNT

In the Public Account constituted under Article 266 (2) of the Constitution, the transactions relate to debt other than those included in the Consolidated Fund of India. The transactions under Debt, Deposits 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. The transactions relating to 'Remittance' and 'Suspense' shall embrace all adjusting heads. The initial debits or credits to these heads will be cleared eventually by corresponding receipts of payments. The receipts under Public Account do not constitute normal receipts of Government. Parliamentary authorization for payments from the Public Account is, therefore, not required.

COMPUTERISATION OF ACCOUNTS

The process of computerization of accounts in this office started by using two softwares developed by NIC. The software titled **IMPROVE** (Integrated Multimodule Processor of Voucher Entries) had been in use in the Pay & Accounts Office for computerization of monthly consolidated account be submitted Principal Accounts Office, which compiles for all PAOs.

The other software called **CONTACT** (Controller Accounts) had been in use at the level of Principal Accounts Office for consolidation of monthly accounts received from PAOs and submission of a consolidated monthly account of the Ministry to the Controller General of Accounts, Ministry of Finance. Window based applications like Microsoft Word and Excel are also used for preparation of Head-wise Appropriation Accounts, Material of Union Government Finance Account (Civil) and monthly expenditure and receipt statements for submission to Ministry and for the MIS purposes. An RDBMS version viz. CONTACT (ORA) has since been implemented.

COMPACT (PAO 2000)

Now, multi-user software for use at the Pay & Accounts Office level has been inducted to replace the existing IMPROVE software. This software has been developed with a view to computerize the work in all Pay & Accounts Offices.

This software has the following features:

1. Pre-check (integrated payment and accounting functions and Automatic Cheque Printing)
2. Electronic Bank Reconciliation
3. General Provident Fund (e-Samarth)
4. Compilation of Accounts
5. Settlement of Pension Cases
6. Expenditure Vs Budget Control

E-Lekha

E-lekha provides an easy transparent and lucid access to various reports and accounting positions. It provides an electronic payment and accounting software solution for the Civil Accounts Organisation with the objective of improving efficiency and accuracy of accounting procedures. Built on and around COMPACT running at Pay and Accounts Offices and other interfaces it provides a system of core accounting with integration of daily, monthly and annual accounting process for value added reporting and monitoring mechanism.

The Principal Accounts Office provides an accounting structured plan for connectivity issues linking the PAOs with Pr.AOs, CGA and external entities, wherever possible.

The PAOs upload the daily account in e-Lekha and monthly account is also sent to the office of CGA through e-Lekha.

Electronic Payments (GePG)

The Controller General of Accounts has launched a full-fledged electronic delivery of payment services through the Internet. To enable this, a Government e-Payment Gateway has been envisaged as a critical infrastructural component to ensure that such transactions occur without any hitches and in total security over electronic networks. This component has multiple benefits, with critical ones being multiple payment options, secure transmission, payment settlements and rapid processing. The e-Payment Gateway provides an operational component of the e-Governance infrastructure and a full payment facility that allows secure online payments (e-Payments). The e-Payment Gateway operates as a critical shared service with the COMPACT application at PAOs and Core Solution of Banks.

The goal of the e-Payment gateway is expected to provide a mechanism to handle all Government payments transactions by the Pay and Accounts Offices of the Government of India. The e-Payment Gateway is a key enabler to the successful delivery of payment services and increases the adoption of e-services due to its efficiency and ease-of-use. It provides a single point of access for all Pay and Accounts Offices that serves all Central Government Ministries and Departments for online payment transactions. In addition, all Government payment transactions are allowed to be searched and collated.

All the PAOs of Ministry of Consumer Affairs, Food & Public Distribution are making payments through e-payment Gateway.

e-Samarth

e-Samarth, a web-based application, follows a very transparent approach in providing a comprehensive resource of GPF-related information through a website open to all account holders and accounting units. All account holders will be able to get the information regarding their GPF accounts directly from internet. The subscribers will be able to view the current status of their request for GPF Withdrawal, Advances, Final Payment, Deposit Linked Insurance Scheme (DLIS), and Transfer Out and balances, etc. In the present system of maintenance of GPF accounts, new account number is allotted to the subscriber at the time of his first deduction towards GPF or at the time of his transfer from one office to another either within Ministry or inter-Ministry, resulting in holding of multiple account numbers by a subscriber with a possibility of GPF credits scattered over different accounting Units. In such cases, subscribers do not know what balance is lying in their accounts.

In e-Samarth application, a subscriber can view his/her GPF details through a unique number only. It is, therefore, mandatory to map all his/her existing account numbers through a Unique Key. It has been decided that PAN (allotted by Income Tax Department) would be treated as a Unique Key to map all the account numbers allotted to a subscriber.

e-Samarth is running in all PAOs of Ministry of Consumer Affairs, Food & Public Distribution.

Central Plan Scheme Monitoring System (CPSMS)

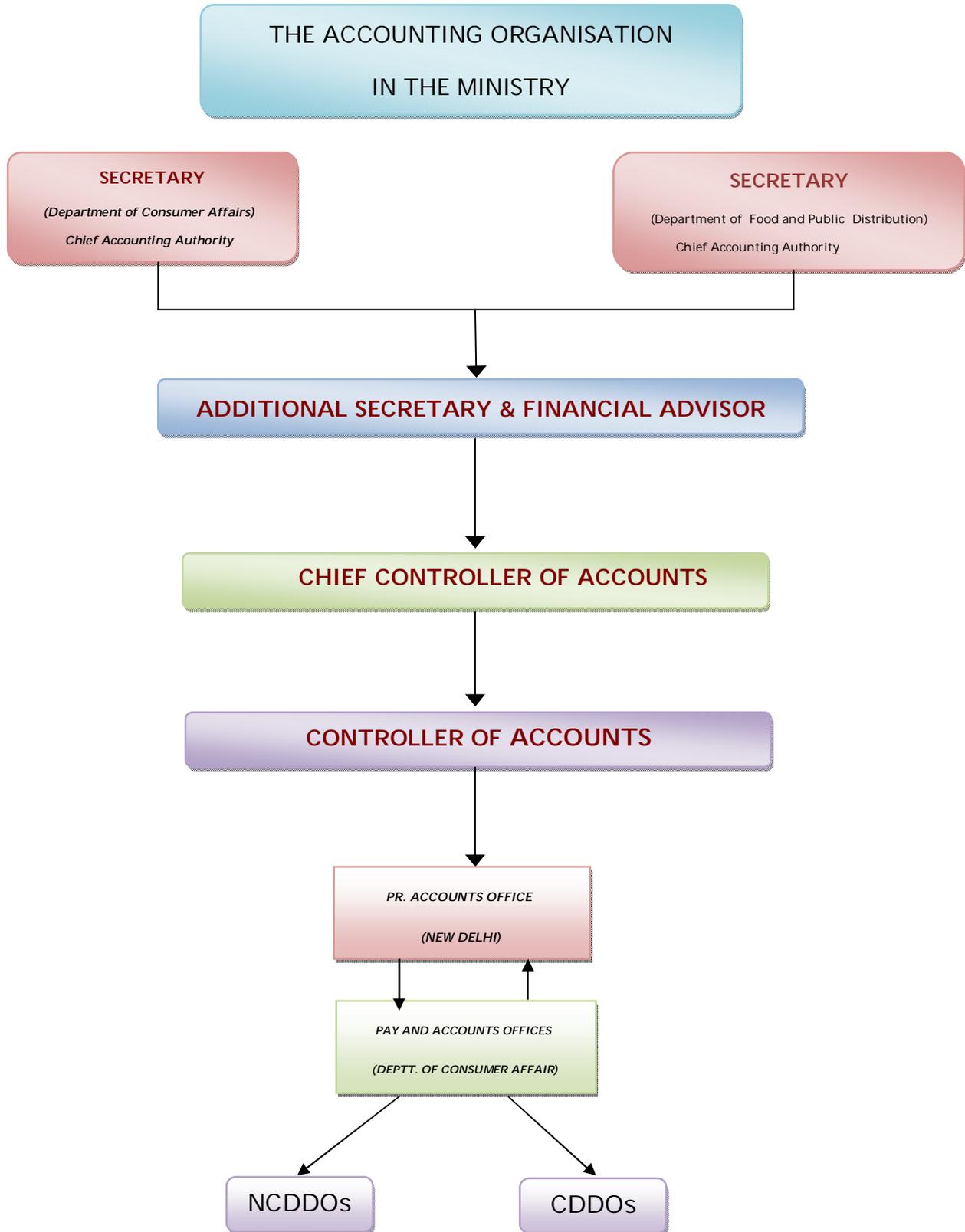
A web enabled application was developed in the office of the Controller General of Accounts (CGA) to serve as a common platform for monitoring of the Central Sector and Centrally Sponsored Schemes. The sanction ID Generation (SID) Module was accordingly launched on 1st of April, 2008 and was hosted on the e-lekha platform. All sanctions issued by the Central Ministries under the PLAN schemes are now indentified with a unique Sanction ID that enables the tracking of release as per their accounting and budget heads across the different implanting agencies.

There are various utility available in CPSMS such as:-

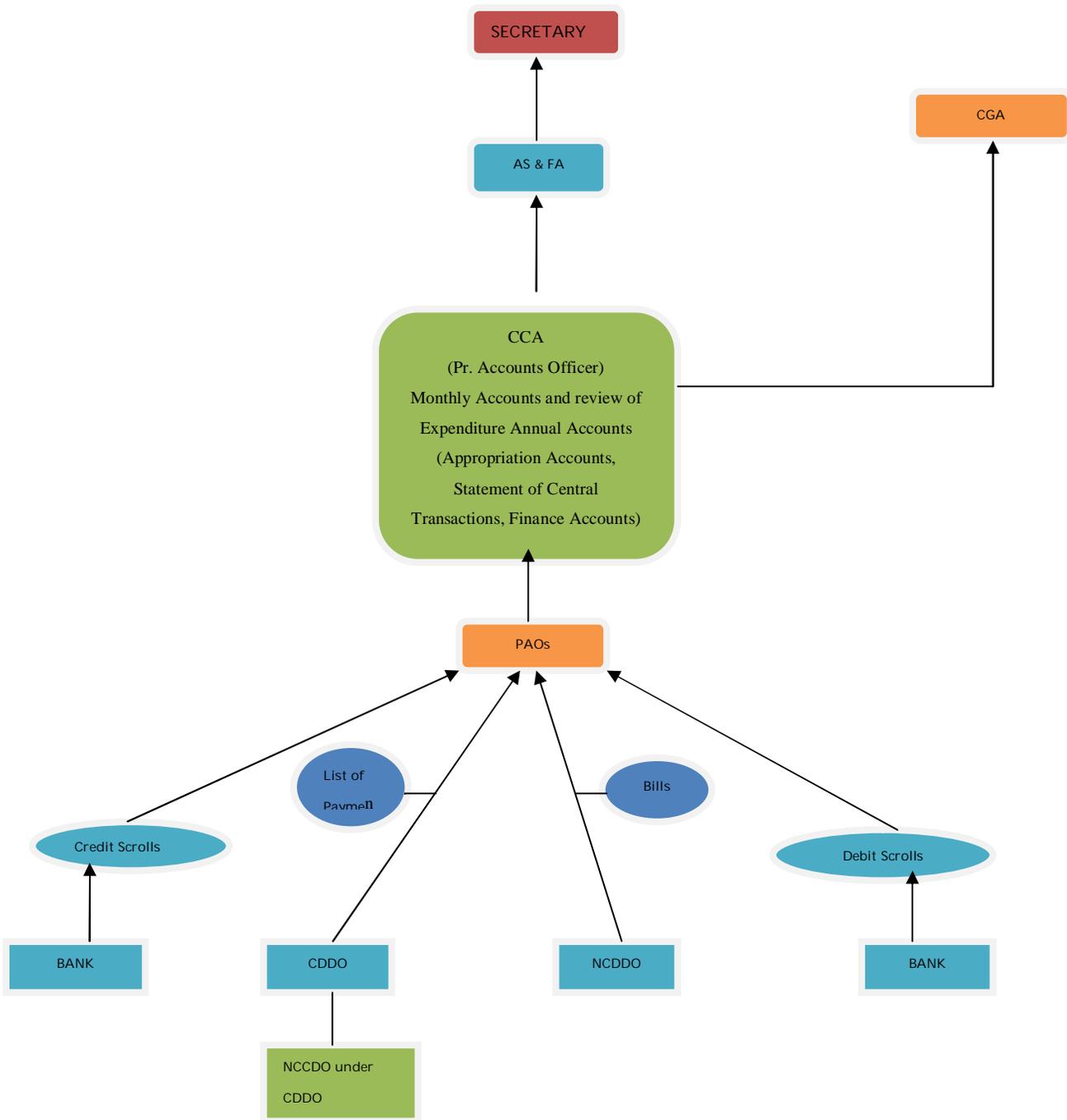
- (i) Sanction Status
- (ii) Bill Status details
- (iii) Scheme wise Releases
- (iv) Agency-wise Releases
- (v) State – wise Releases
- (vi) Sanction to state
- (vii) Plan Scheme Releases and Expenditure
- (viii) Sub – Scheme Expenditure
- (ix) Account Head Mapping
- (x) Manage Sub-Scheme Mapping

Capture of data on sub-sanctions, going progressively down the line right up to the implementing agencies. This would involve making complete list of implementing agencies at each level, the details of the associated bank accounts, as well as the specifications of the component of the scheme being handled by each agency, captures all expenditure details from the lower level on standardized formats and payment to the ultimate beneficiary through banking channels.

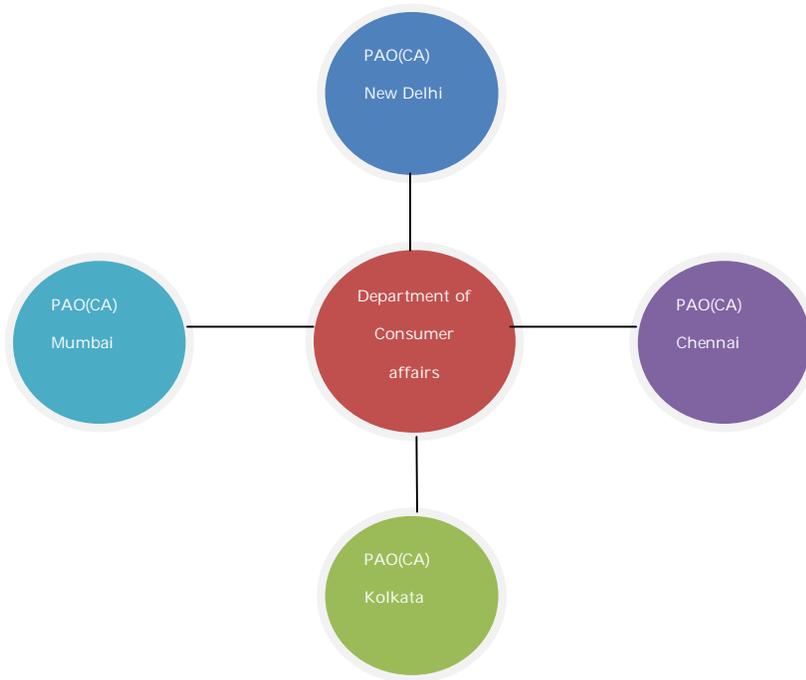
ACCOUNTING ORGANISATION & ACCOUNTS HIGHLIGHTS



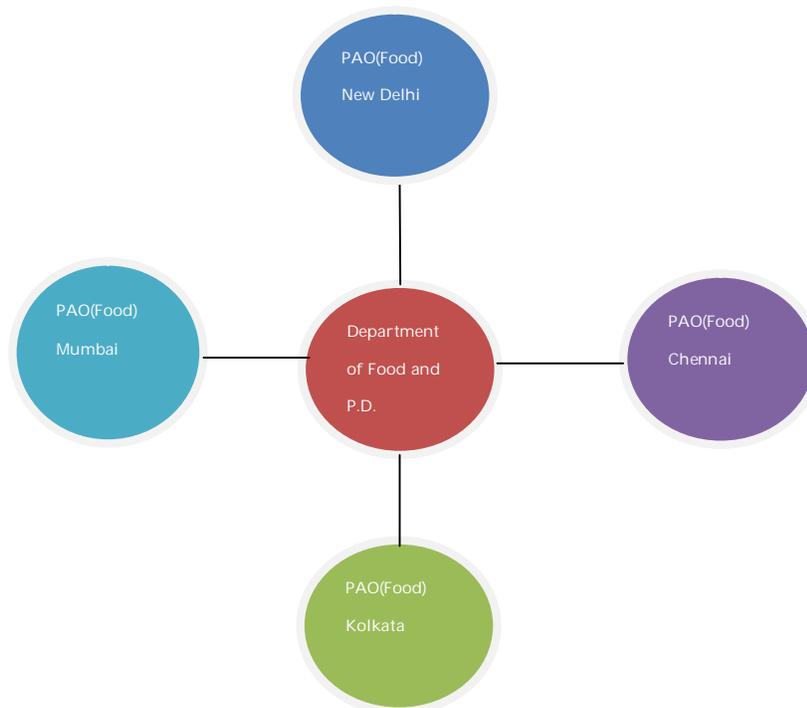
Flow of Accounting Information



LIST OF PAY & ACCOUNTS OFFICES DEPARTMENT OF CONSUMER AFFAIRS



DEPARTMENT OF FOOD & PUBLIC DISTRIBUTION



ACCOUNTS HIGHLIGHTS**FINANCIAL YEAR 2012-2013**

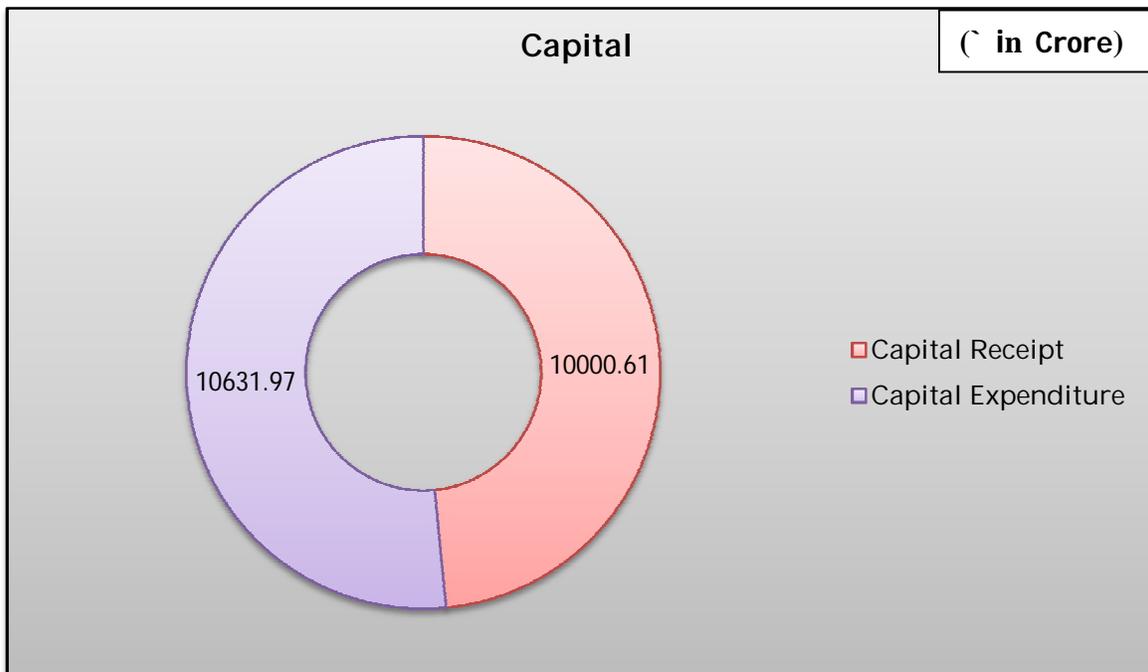
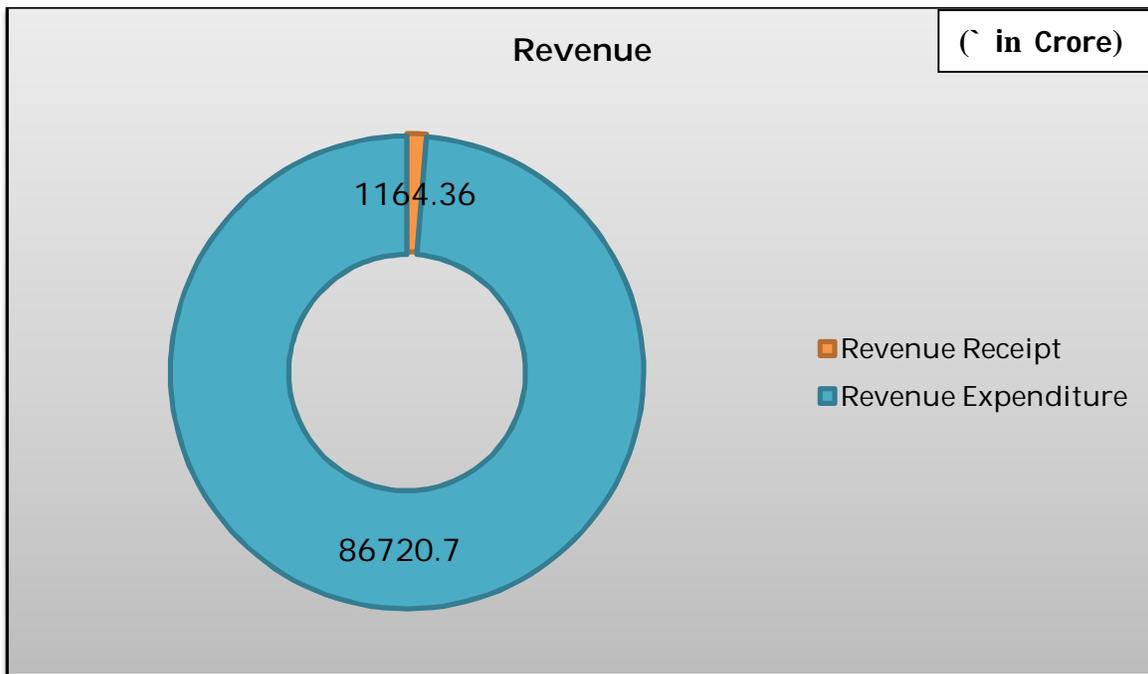
(₹ in Crore)

S.No.	Item	Budget	Actual	%
1.	RECEIPTS REVENUE RECEIPTS			
	1.1 Tax Revenue	7.00	7.40	105.71
	1.2 Non Tax Revenue	838.39	1156.96	138.00
	Total Revenue Receipts (1.1 + 1.2)	845.39	1164.36	137.73
2.	CAPITAL RECEIPTS			
	2.1 Recoveries of Loans	10012.69	10000.61	99.88
	2.2 Misc. Receipts	----	----	----
	2.3 Total Capital Receipts (2.1+2.2)	10012.69	10000.61	99.88
	TOTAL RECEIPTS (1+2)	10858.08	11164.97	102.82
3.	EXPENDITURE NON-PLAN EXPENDITURE			
	3.1 On Revenue Account	86571.19	86541.71	99.97
	3.2 On Capital Account	10600.01	10600.00	99.99
	Total Non-Plan Expenditure (3.1+3.2)	97171.20	97141.71	99.97
4.	PLAN EXPENDITURE			
	4.1 On Revenue Account	295.52	178.99	60.57
	4.2 On Capital Account	71.50	31.97	44.71
	Total Plan Expenditure (4.1 + 4.2)	367.02	210.96	57.48
5.	TOTAL EXPENDITURE (3+ 4) Breakup under Revenue & Capital	97538.22	97352.67	99.80
	5.1 Total Revenue Expenditure (3.1+4.1)	86866.71	86720.70	99.83
	5.2 Capital Expenditure (3.2 + 4.2)	10671.51	10631.97	99.63

(Source – SCT & Appropriation Accounts)

MINISTRY OF CONSUMER AFFAIRS, FOOD & PUBLIC DISTRIBUTION

RECEIPT VS. EXPENDITURE



Source: Statement of Central Transaction (SCT) – for both Department

TREND OF SECTORAL ANALYSIS OF EXPENDITURE
(MINISTRY OF CONSUMER AFFAIRS, FOOD & PUBLIC DISTRIBUTION)

(` in Crore)

Years Particulars	2010-2011			2011-2012			2012-2013		
	Plan	N.Plan	Total	Plan	N.Plan	Total	Plan	N.Plan	Total
(REVENUE ACCOUNT)									
Social Services	-	0.05	0.05	-	0.07	0.07	--	0.04	0.04
Grant-in-Aid	30.84	--	30.84	30.51	--	30.51	72.89	--	72.89
General Service	0.08	36.46	36.54	--	38.60	38.60	--	36.90	36.90
Economic Services	105.93	66223.06	66328.99	110.29	74010.97	74121.26	79.73	86464.65	86544.38
Total	136.85	66259.57	66396.42	140.80	74049.64	74190.44	152.62	86501.59	86654.21
(CAPITAL ACCOUNT)									
Social Services	--	--	--	--	--	--	--	--	--
General Services	--	--	--	--	--	--	--	--	--
Loans & Advances	--	--	--	--	--	--	--	--	--
Economic Services	--	20001.53	20001.53	--	10000.36	1000.36	--	10000.38	10000.38
	49.56	--	49.56	69.02	--	69.02	25.72	--	25.72
Total	49.56	20001.53	20051.09	69.02	10000.36	10069.38	25.72	10000.38	10026.10

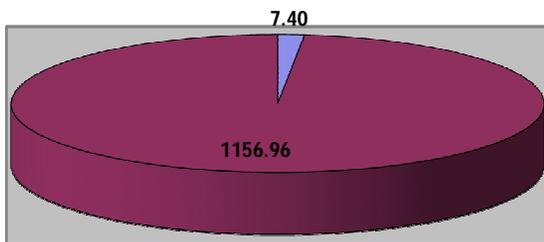
(Source: SCT 2010-11 to 2012-13)

RECEIPTS OF THE MINISTRY FINANCIAL YEAR 2012-2013

(in Crore)

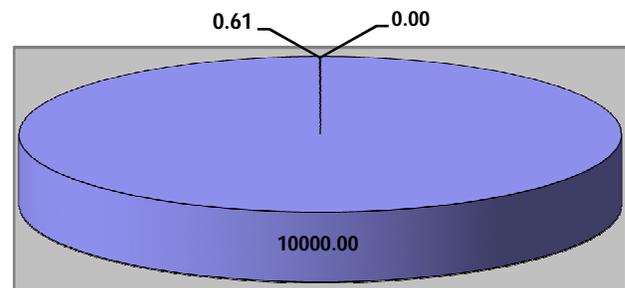
Sl. No.	ITEM	AMOUNT
1.	Tax Revenue	7.40
2.	Non Tax Revenue	1156.96
3.	TOTAL REVENUE RECEIPTS (1 + 2)	1164.36
4.	Loan Recoveries from PSUs/Consumer	
5.	Industries	10000.00
6.	Loan Recoveries from UTs/State	
7.	Governments	0.00
	Repayment from Govt. Servants	0.61
	Misc. Capital Receipt	0.00
8.	TOTAL CAPITAL RECEIPTS (4+5+6+7)	10000.61
9.	TOTAL RECEIPTS (3 + 8)	11164.97

Revenue Receipt 2012-13



■ Tax Revenue ■ Non Tax Revenue

Capital Receipt 2012-13



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

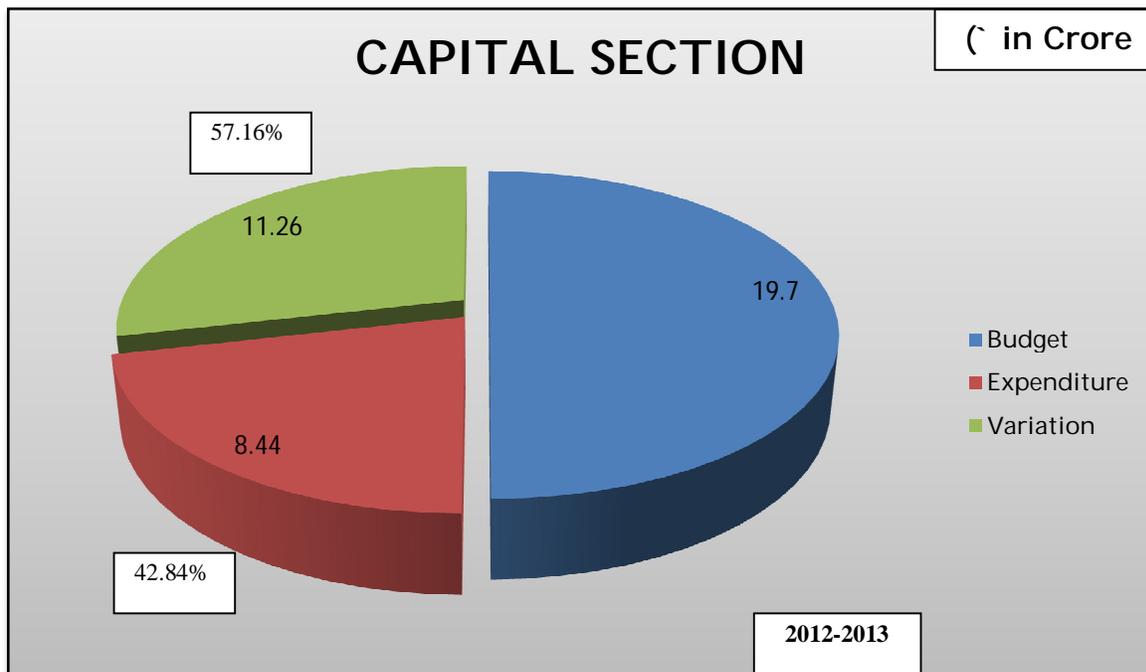
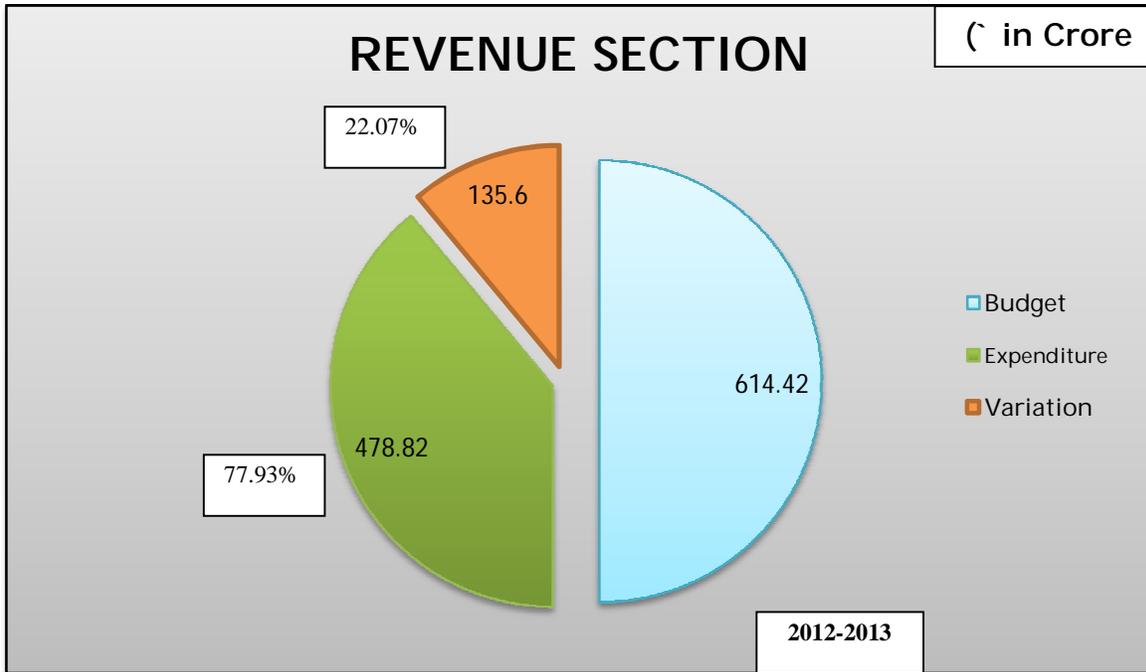
(Source: SCT – 2012-13)

Section I

Department of Consumer Affairs

BUDGET Vs. ACTUAL EXPENDITURE

MINISTRY OF CONSUMER AFFAIRS, FOOD & PUBLIC DISTRIBUTION



BUDGET, RECOVERIES AND EXPENDITURE GRANT – 16 DEPARTMENT OF CONSUMER AFFAIRS

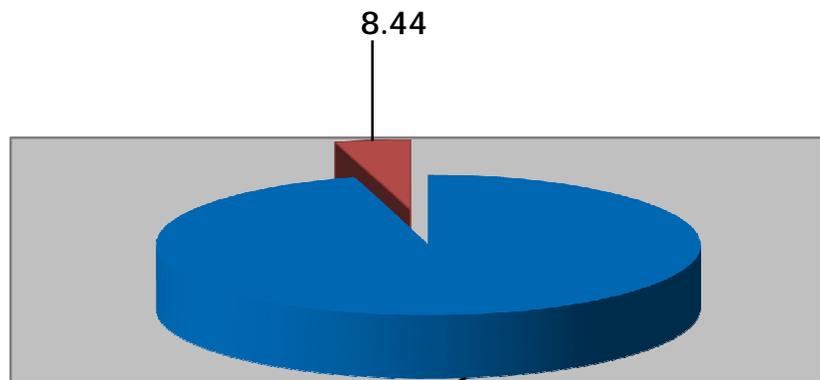
(₹ in Crore)

	Budget 2012-13	Actual Expenditure 2012-13	Excess (+) Less (-)
Gross	634.12	487.26	(-) 146.86
Deduct Recoveries	31.80	30.55	(-) 1.25

BREAK-UP OF EXPENDITURE & RECOVERIES

(₹ in Crore)

	Revenue	Capital	Total
Expenditure	478.82	8.44	487.26
Deduct Recoveries	30.55	--	30.55



478.82

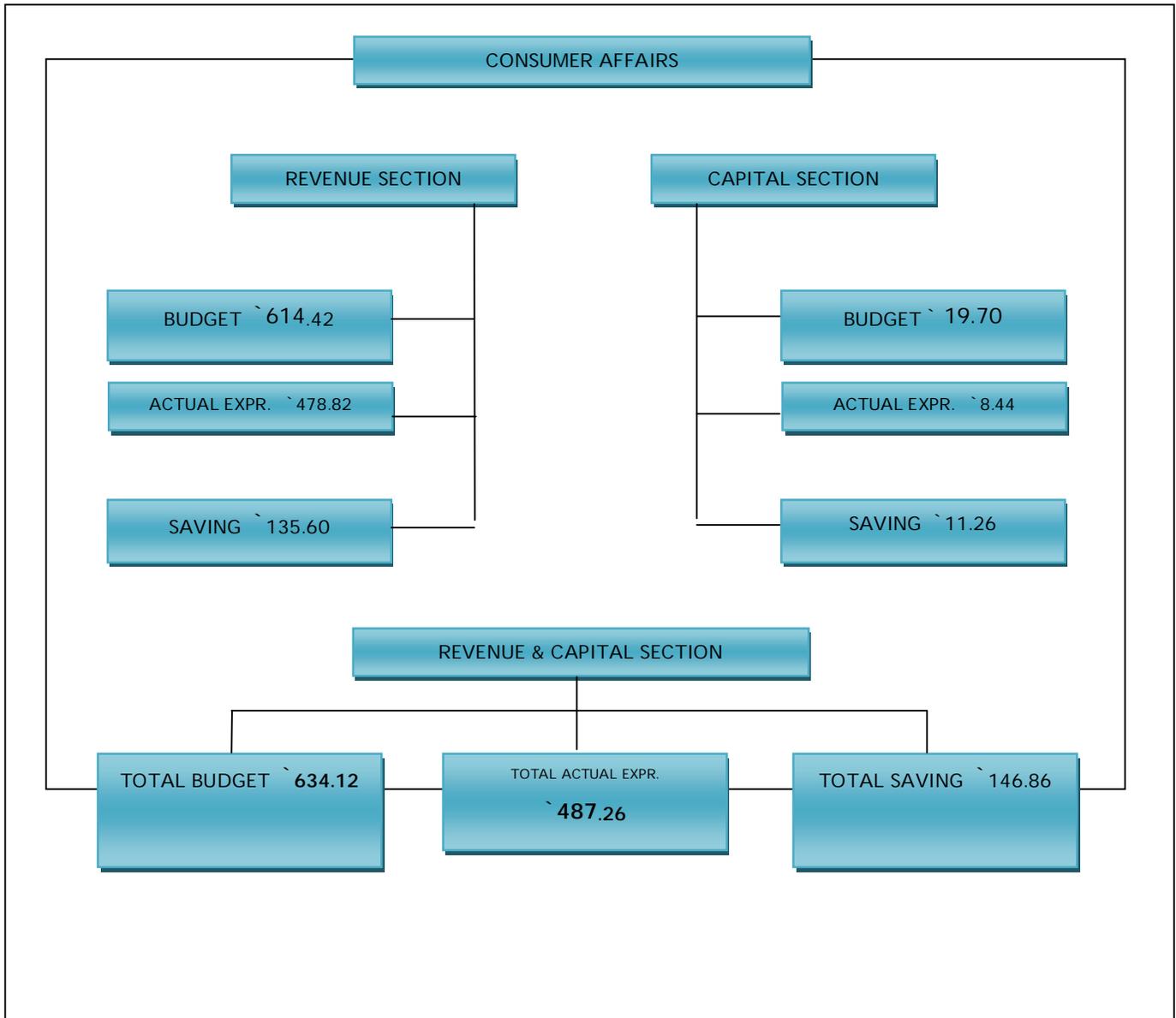
8.44



(w.r.t. B E: 2012-13)

APPROPRIATION ACCOUNTS 2012-2013 DEPARTMENT OF CONSUMER AFFAIRS

(` in Crore)



(BE + Supplementary Grant)

(Source – Appropriation Accounts)

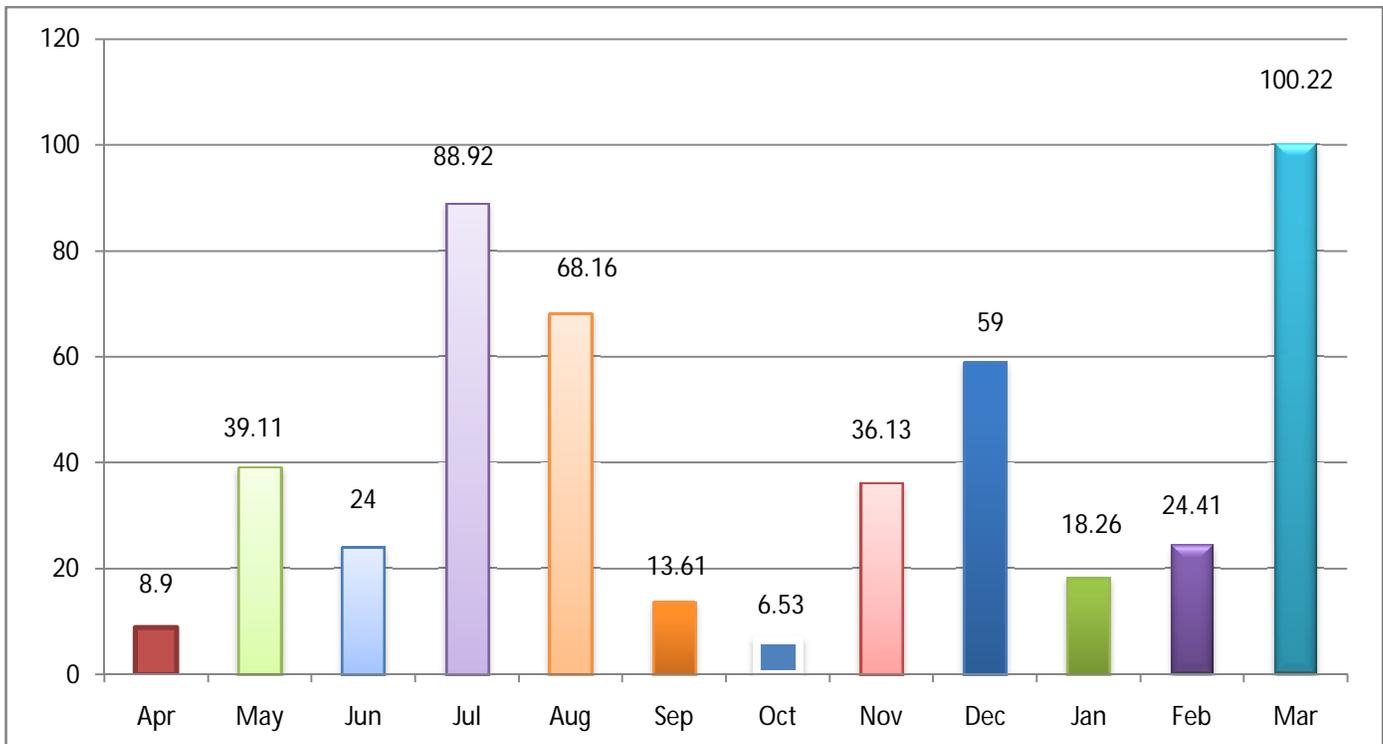
GRANT-MONTHLY FLOW OF NET EXPENDITURE

During the year 2012-2013

(` in crore)

Grant No.	Budget	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL
16	634.12	8.90	39.11	24.01	88.92	68.16	13.61	6.53	36.13	59	18.26	24.41	91.78	478.82
% of Budget		1.40	6.16	3.78	14.02	10.74	2.14	1.02	5.69	9.30	2.87	3.84	14.47	75.50

(` in crore)



STATEMENT SHOWING GRANTS-IN-AID RELEASED TO STATES/UTS**Department of Consumer Affairs**

(₹ in thousands)

Sl. No.	State	Amount
1	Arunachal Pradesh	1,82,00
2	Bihar	2,74,37
3	Chhattisgarh	2,80,00
4	Goa	4,00
5	Gujarat	1,00,00
6	Haryana	70,46
7	Himachal Pradesh	15,82
8	Jharkhand	2,75,00
9	Karnataka	5,18,44
10	Madhya Pradesh	73,55
11	Maharashtra	20,54
12	Manipur	60,09
13	Meghalaya	96,95
14	Mizoram	27,17
15	Nagaland	4,20,00
16	Orissa	2,63,00
17	Pondicherry	8,00
18	Punjab	44,33
19	Rajasthan	1,00,00
20	Tamilnadu	3,20,13
21	Tripura	1,73,80
22	Uttar Pradesh	6,91,35
23	Uttarakhand	1,25,00
24	West Bengal	8,92,79
	Total	50,36,79

**STATEMENT SHOWING GRANTS-IN-AID RELEASED TO STATES UNDER
STRENGTHENING CONSUMER FORA**

(` in thousands)

Sl. No.	State	Amount
1	Mizoram	15,75
2	Punjab	4,33
3	West Bengal	1,66,79
4	Tamil Nadu	1,97,41
5	Tripura	1,63,80
6	Uatter Pradesh	1,88,75
	Total	7,36,83

**STATEMENT SHOWING GRANTS-IN-AID RELEASED TO STATES UNDER
STRENGTHENING OF WEIGHT & MEASURES**

(` in thousands)

Sl. No.	State	Amount
1	Nagaland	1,25,00
2	Karnataka	2,55,44
3	Jharkhand	2,75,00
4	Manipur	60,09
5	Arunachal Pradesh	1,50,00
6	Uatter Pradesh	5,02,60
7	Meghalaya	75,00
8	Gujrat	48,00
9	Chhatisgarh	2,50,00
10	Haryana	42,86
11	Uttarakhand	1,25,00
12	Rajasthan	1,00,00
	Total	20,08,99

**STATEMENT SHOWING GRANTS-IN-AID RELEASED TO STATES/UTs UNDER
CONSUMER AWARENESS PROGRAMME**

(` in thousands)

Sl. No.	State	Amount
1	Goa	4,00
2	Gujrat	52,00
3	Punjab	40,00
4	West Bengal	38,00
5	Nagaland	22,00
6	Tripura	10,00
7	Arunchal Pradesh	32,00
8	Madhya Pradesh	40,41
9	Himanchal Pradesh	15,82
10	Chhatisgarh	30,00
11	Pondicherry	8,00
	Total	2,92,23

**STATEMENT SHOWING GRANTS-IN-AID RELEASED TO STATES UNDER
CONSUMER HELPLINE**

(` in thousands)

Sl. No.	State	Amount
1	Mizoram	11,42
2	Tamil Nadu	22,72
3	Bihar	11,36
4	Haryana	27,60
5	Maharashtra	20,53
6	Meghalaya	21,95
	Total	1,15,58

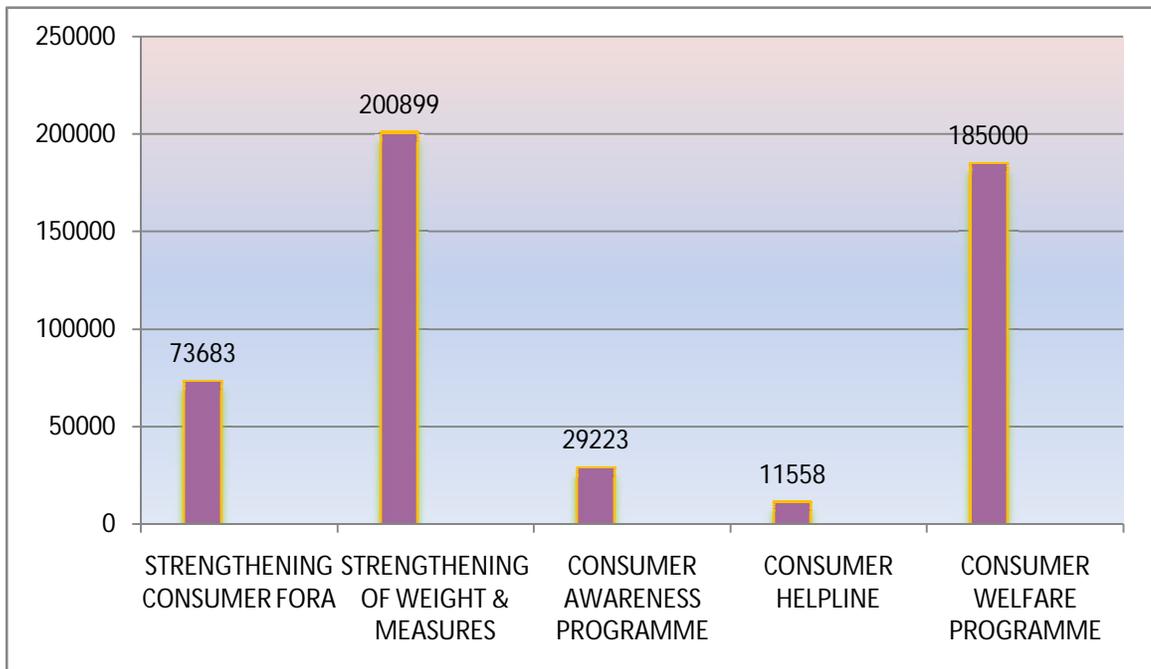
STATEMENT SHOWING GRANTS-IN-AID RELEASED TO STATES/UTS UNDER CONSUMER WELFARE PROGRAMME

(₹ in thousands)

SI. No.	State	Amount
1	West Bengal	6,88,00
2	Tamil Nadu	1,00,00
3	Nagaland	2,73,00
4	Bihar	2,63,00
5	Odisha	2,63,00
6	Karnataka	2,63,00
	Total	18,50,00

Year 2012-13

(₹ in thousands)



**STATEMENT SHOWING GRANTS-IN-AID RELEASED TO VOLUNTARY
CONSUMER ORGANISATIONS (VCO)**

Department of Consumer Affairs

(` in thousands)

Sl. No.	Name of the Institution/Organisation/Individual	Amount
1	Charity Welfare Society, Nagaland	20,00
2	Ayolta Human Resource Society, Nagaland	15,00
3	V. Kikhi Welfare Society, Kohima, Nagaland	10,00
4	Manav Vikas Evam Sewa Sansthan, Lucknow	34,00
5	Gowthami Foundation Prakasham, Andhra Pradesh	45,00
6	Consumer Unity & Trust Society (CUTS), Jaipur	45,00
7	JIROI, Dist. Karbi Anglong, Assam	10,00
8	Tinak Society, Post Box No. 62, Nagaland	10,00
9	Council for Fair Business Practive (CFBP), Mumbai	12,00
10	Bhartiya Parivarthan Sansthan, Delhi	10,00
11	CONCERT, Chennai	13,00
12	International Council of welfare & Development, Rehari Colony, Jammu, J&K	10,00
13	Mounda Dhunpur Kalyan Samiti, Dehradun, Uttarakhand	11,00
14	ASCI, Hyderabad	38,00

Major Schemewise Budget & Expenditure for the year 2012-13

(` in crores)

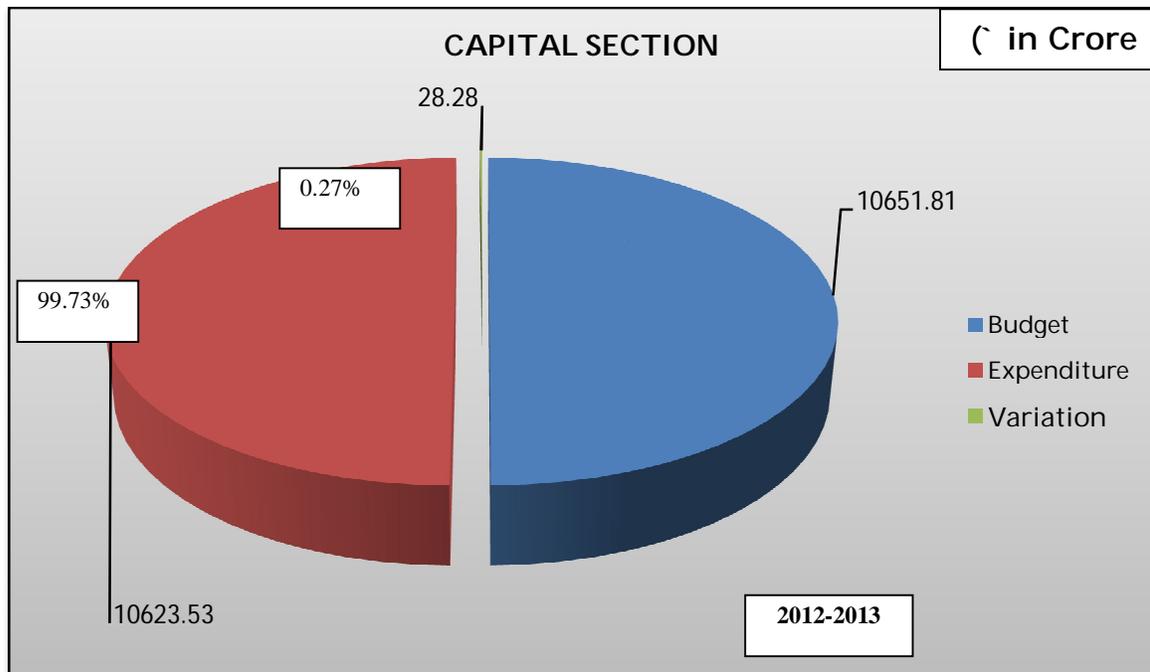
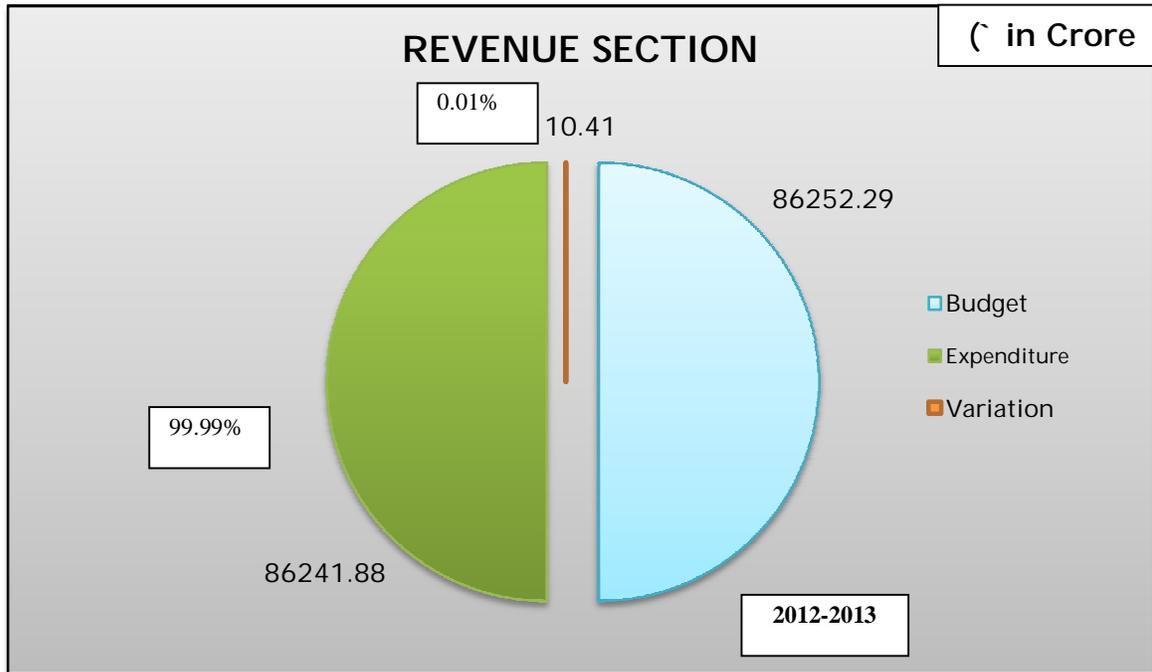
Name of the Scheme - Plan	Revised Estimates	Expenditure
Consumer awareness Publicity	69.08	67.75
Integrated Project for consumer protection	9.75	9.65
Integrated Budget on Consumer Protection cell	7.77	7.73
National Consumer Protection Authority	0.02	0.00
State Consumer Helpline	1.49	1.49
Strengthening of W & M	36.26	20.97
Regional Reference Standard Laboratories	0.54	0.53
Indian Institute of Legal Metrology	1.20	1.20
National Test House	13.00	11.79
Gold Hallmarking	2.00	1.80
Consumer Counseling and mediation	0.05	0.00
Strengthening of Price Monitoring Cell	0.75	0.00
Strengthening of Forward Market Commission	8.09	8.03
Total Plan Schemes	150.00	130.94
Name of the Scheme - Non Plan	Revised Estimates	Expenditure
Subsidy for meeting losses on import of Pulses by PSUs	270.00	27.00
Sample Testing Centre	26.19	26.13
Deptt. of Consumer Affairs	15.85	15.69
Consumer Protection Cell	0.71	0.61
Consumer Dispute Redressal Commission	7.28	7.19
Project under Consumer Welfare Fund	13.30	12.04
National Co-operative Consumer Federation	0.44	0.44
National Agriculture Co-operative Marketing Federation of India	0.07	0.07
Weight & Measure Unit	0.67	0.64
Regional Reference Standard Laboratories	2.42	2.34
Indian Institute of Legal Metrology	1.44	1.44
Forward Market Commission	6.12	5.66
International Co-operation	0.11	0.10
Consumer Welfare Programme	18.50	18.50
Total Non Plan Schemes	363.10	117.85

Section II

Department of

Food & Public Distribution

BUDGET Vs. ACTUAL EXPENDITURE



(Source – Appropriation Accounts)

w. r. t. B E + Supplementary Grant

BUDGET, RECOVERIES AND EXPENDITURE

Grant – 17 Department of Food & Public Distribution

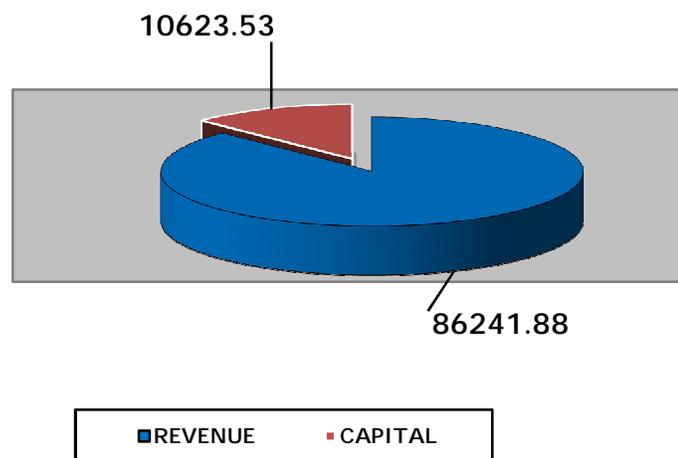
(` in Crore)

	Budget 2012-2013	Actual 2012-2013	Excess (+) Less (-)
Gross	96904.10	96865.41	(-) 38.69
Deduct Recoveries	694.50	645.60	(-) 48.90
NET	96209.60	96219.81	

BREAK-UP OF GRANT WISE EXPENDITURE & RECOVERIES

(` in Crore)

Grant No.	Revenue	Capital	Total
Expenditure	86241.88	10623.53	96865.41
Deduct Recoveries	45.60	600.00	645.60



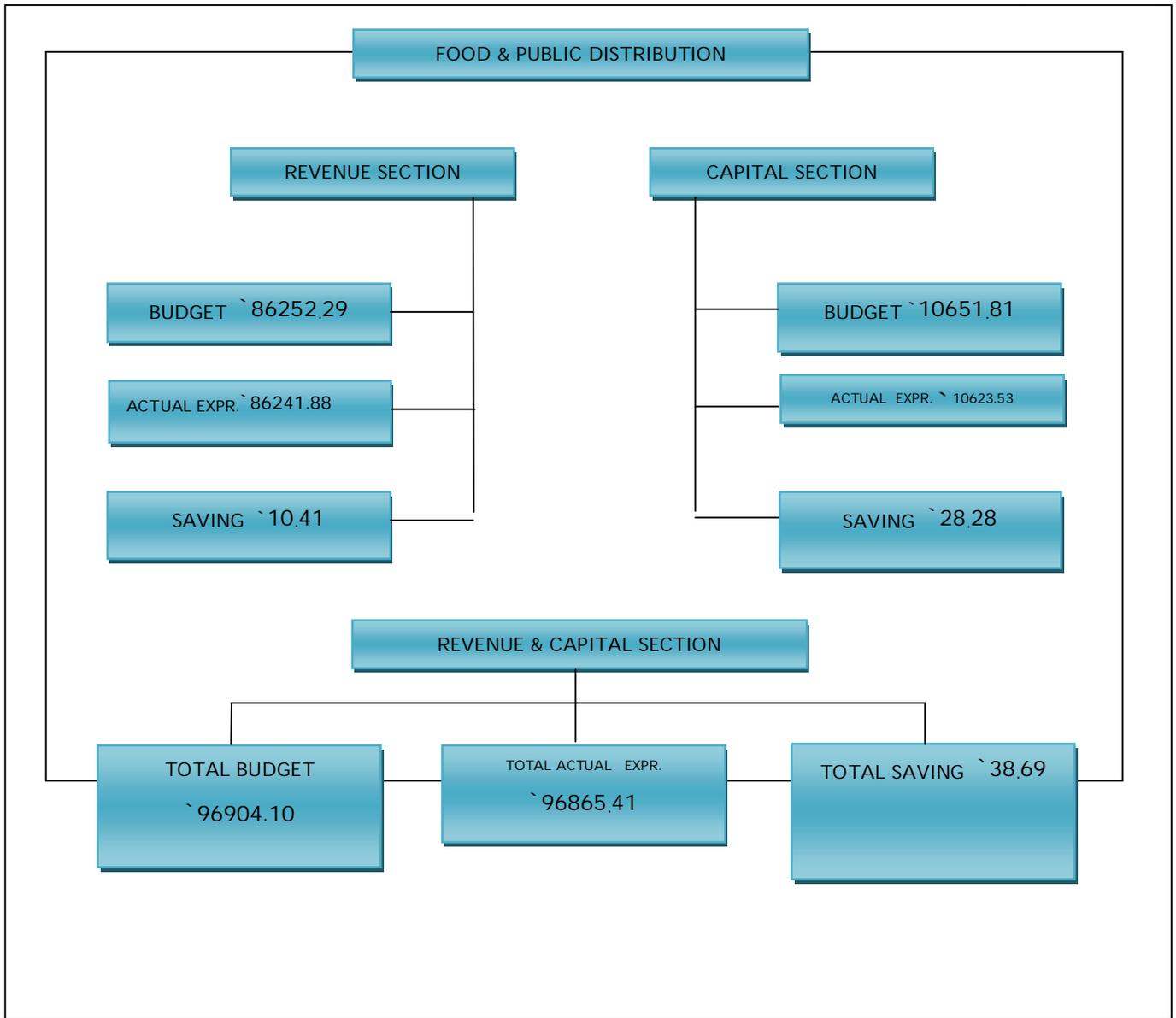
(w.r.t. B E: 2012-13)

(Source – Appropriation Accounts)

Appropriation Accounts 2012-13

Department of Food & Public Distribution

(` in Crore)



(BE + Supplementary Grant)

(Source – Appropriation Accounts)

GRANT-MONTHLY FLOW OF NET EXPENDITURE

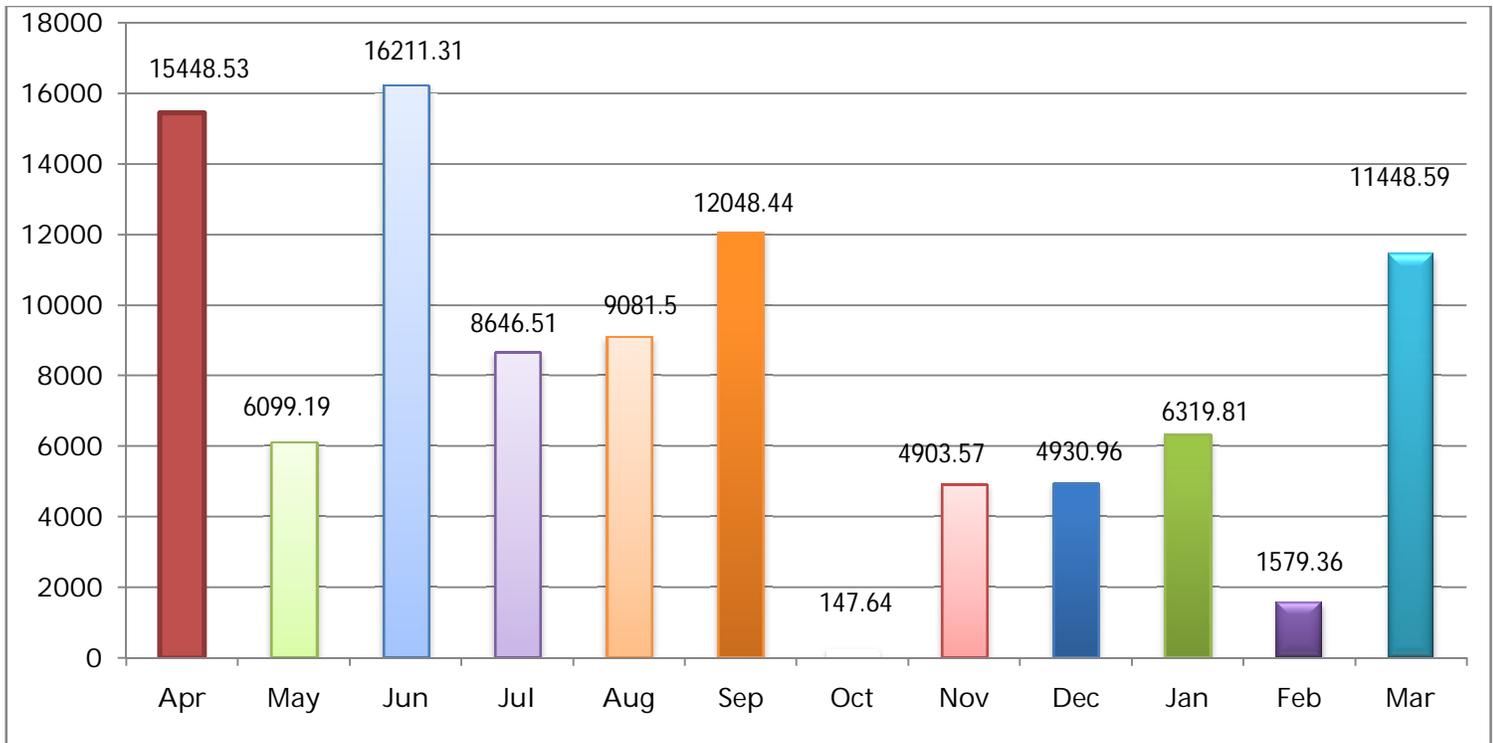
During the year 2012-2013

GRANT NO. 17

(` in crore)

Budget	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL
96904.10	15448.53	6099.19	16211.31	8646.51	9081.50	12048.44	147.64	4903.57	4930.96	6319.81	1579.36	11448.59	96865.41
% of Budget	15.94	6.29	16.72	8.92	9.37	12.43	0.15	5.06	5.08	6.52	1.62	11.81	99.96

(` in crore)



(Source – Monthly Accounts)

**STATEMENT SHOWING GRANTS-IN-AID RELEASED TO STATES/UTS
Department of Food & Public Distribution**

(` in thousands)

Sl. No.	State	Amount
1	Andhra Pradesh	8,40
2	Chhattisgarh	31,55
3	Kerala	19,30
4	Madhya Pradesh	5,42,97
5	Manipur	2,60,10
6	Mizoram	4,91,44
7	Nagaland	5,49,56
8	Orissa	11,07,72
9	Punjab	7,78,95
10	Tamilnadu	18,45
11	Tripura	8,03,05
12	Uttarakhand	5,24,36
	Total	51,35,85

State wise subsidy released during 2012-13

Sl. No.	State	Amount
1	Uttar Pradesh	39,25,60
2	Uttarakhand	243,77,00
3	West Bengal	1816,13,00
	Total	2099,15,60

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.

Sugar undertakings have defaulted in payment of SDF dues by Rs.742.91 crores as on 31-03-2013. The scheme wise detail containing repayment period, number of defaulters & default amount is as under:-

Year 2012-13

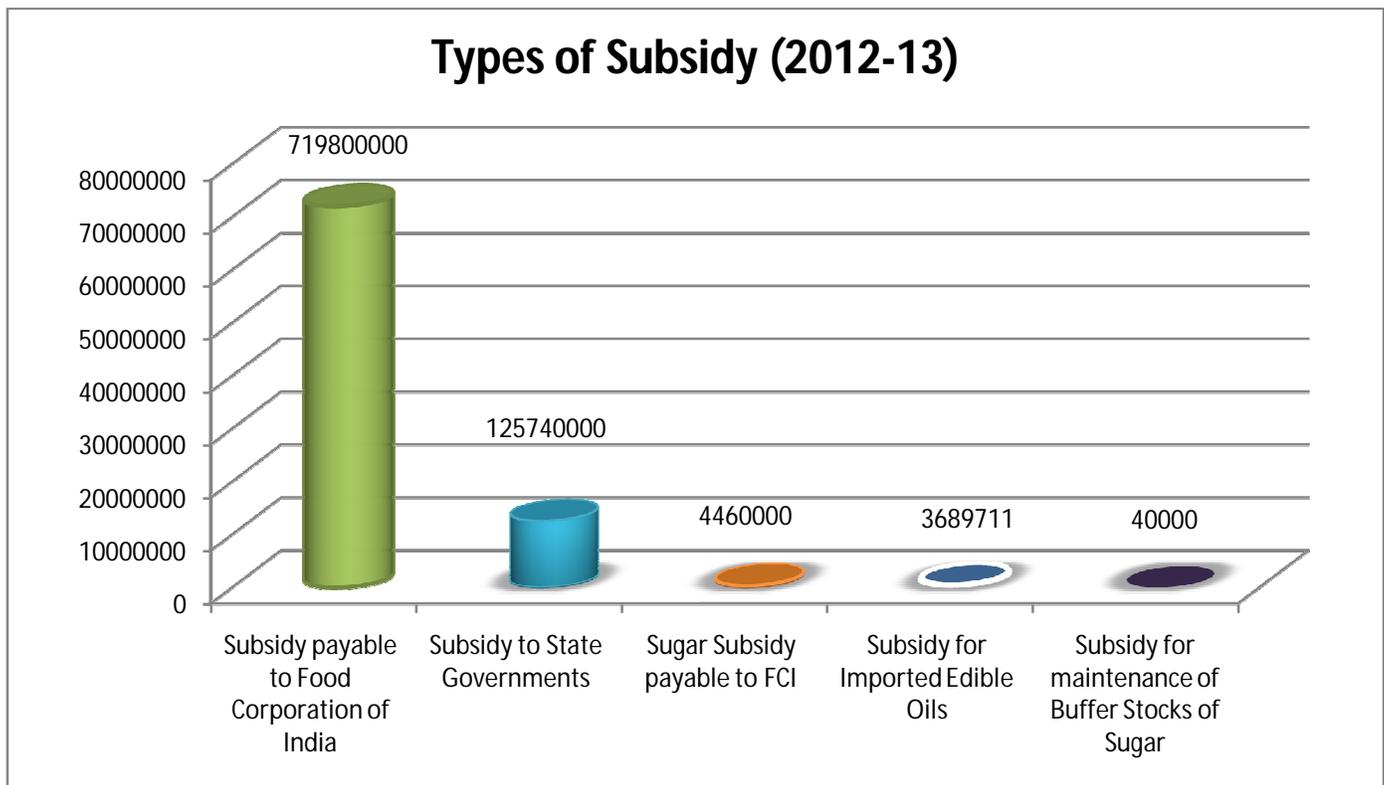
S. No.	Scheme	Default amount in crore
1.	Modernisation & Rehabilitation	673.18
2.	Cane Development	28.89
3.	Bagasse-based cogeneration power project	37.13
4.	Anhydrous Alcohol or Ethanol from Alcohol or Molasses	3.71
	Total	742.91

TYPES OF SUBSIDY

DEPARTMENT OF FOOD AND PUBLIC DISTRIBUTION

(` in thousands)

Sl. No.	Schemes (2012-13)	Amount
1	Subsidy payable to Food Corporation of India	71980,00,00
2	Subsidy to State Governments	12574,00,00
3	Sugar Subsidy payable to Food Corporation of India	446,00,00
4	Subsidy for Imported Edible Oils	368,97,11
5	Subsidy for maintenance of Buffer Stocks of Sugar	4,00, 00

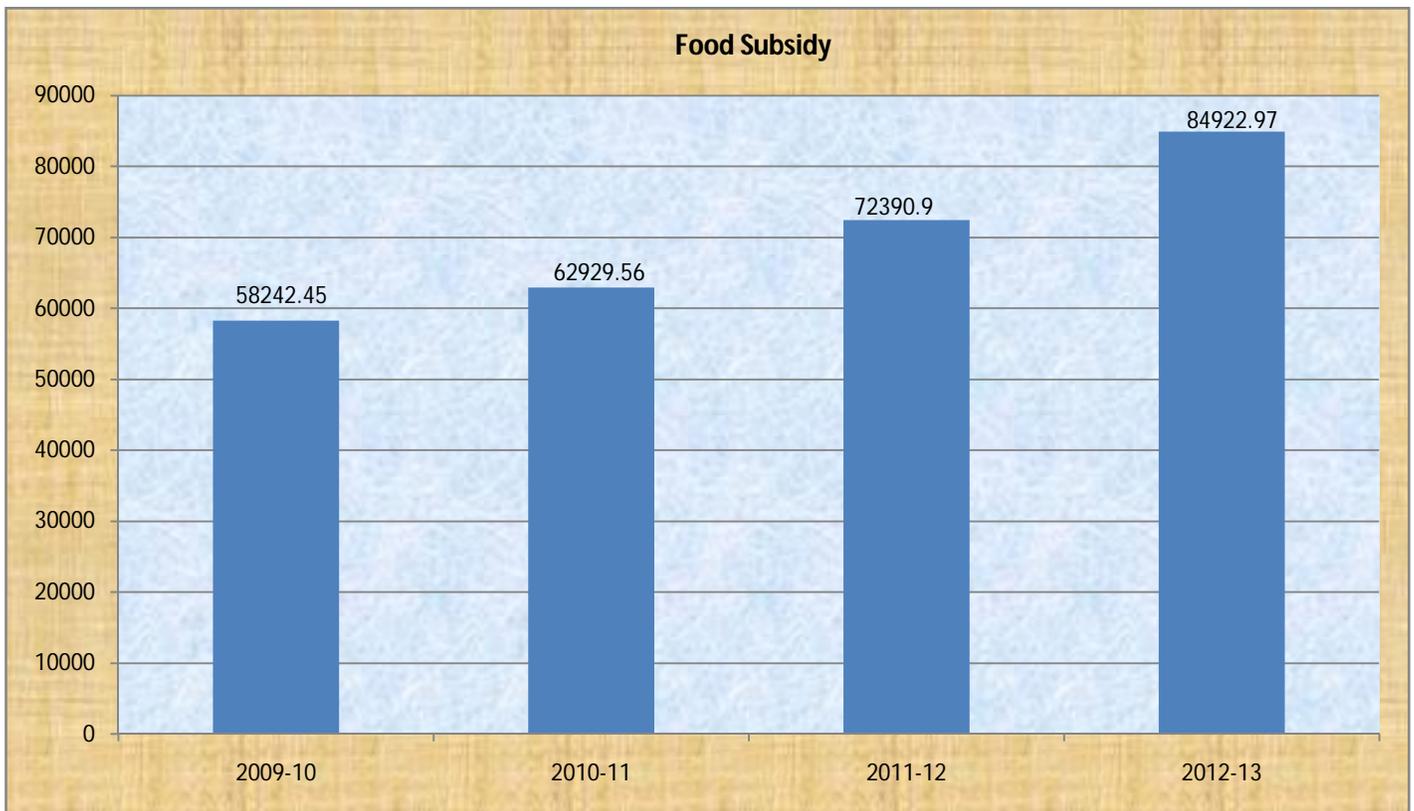


Subsidy

(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)



Government Guarantees

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 favourable 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.

Dividends

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

(₹ in crore)



**Major Schemewise Budget & Expenditure for the year 2012-13
(w. r. t. Revised Estimates)**

(` in crores)

Name of the Scheme - Plan	Revised Estimates	Expenditure
Construction of Godowns	33.28	33.28
Computerization of Public Distribution System Operation	41.69	41.69
Strengthening of Public Distribution System & Capacity Building	1.55	0.81
National Sugar Institute	0.75	0.71
Consultancies, Training and Research	0.72	0.33
Setting up of National Food Commission & State Food Commission	0.01	0.00
Village Grain Banks	1.00	0.99
Negotiable Ware House Receipts Ware House development and Regulatory Authority	6.00	5.73
Total Plan Schemes	85.00	83.54
Name of the Scheme - Non Plan	Revised Estimates	Expenditure
Subsidy to Food Corporation of India	71980.00	71980.00
Subsidy to State Govt.	12574.00	12574.00
Sugar Subsidy to Food Corporation of India	446.00	446.00
Subsidy for imported Edible oil	369.31	368.97
Transfer to Sugar Development Fund	400.00	400.00
Scheme for distribution of subsidized imported edible oil	248.67	248.06
Scheme for extended Financial Assistance to Sugar Undertakings 2007	51.73	51.73
Loan for Rehabilitation/Modernization of Sugar Mills	100.00	100.00
Loan for Cane Development	75.00	75.00
Loan for bagasse based Cogeneration Power Project	350.00	350.00
Loan for production of Anhydrous Alcohol	75.00	75.00
Loans to Public Sector and Other Undertakings	10000.00	10000.00
Total Non Plan Schemes	96669.71	96668.76