

Preface

I have great pleasure to bring out the current issue of “Accounts at a Glance” for the year 2013-2014. 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 (Grant No.-16) 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, Ahmadabad, Bhubaneswar, Faridabad and Guwahati to provide facilities for testing of Weights and Measures.
- (xi) 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) are:

- (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 Ministry of Consumer Affairs, Food and Public Distribution.

1. Department of Consumer Affairs.
2. Department of Food and Publication 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 payments after pre-check through Pay and Accounts Offices located at Delhi, Mumbai, Kolkata and Chennai. Pay and Accounts Offices make payments electronically through GePG and advices through RBI.
- 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 and Public Distribution and its submission to the Controller General of Accounts.
- Preparation of Monthly and Annual Accounts (i.e.Appropriation Accounts, Finance Accounts and Statement of Central Transactions) 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/Union Territories through Reserve Bank of India and watching the repayments of loans and receipt of interest on time.
- Accounting for all receipts of 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 & Schemes 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 (Pr.A.O) and all matters concerning training, promotions, confirmations, transfers, maintenance of CR dossiers, disciplinary and court cases, establishment matters, etc. under policy direction of Controller General of Accounts.

The Payment and Accounting functions are being performed through eight Pay and Accounts Offices (PAO) 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 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 perform following functions:

- i. Making payments after Pre-check of bills & claims.
- 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	0	6
MUMBAI	0	3
KOLKATA	1	5
CHENNAI	0	3
TOTAL	1	17

DEPARTMENT OF FOOD AND PUBLIC DISTRIBUTION

PAO	CDDOs	NCDDOs
DELHI	1	10
MUMBAI	0	3
KOLKATA	0	3
CHENNAI	0	4
TOTAL	1	20

Internal Audit Wing

Internal Audit Wing

Internal Audit is a mandatory function of Accounting Organisation 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 is based at Kolkata and other one is based at Headquarters New Delhi under the Chief Controller of Accounts. The periodicities of audit of the DDOs are in 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 head of the Auditee for compliance and remedial action.

(B) Duties entrusted to the Internal Audit

During the financial year 2013-14, the Internal Audit of 28 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 of sanctions, payments and accounting procedure & record of the Auditee.
- (4). Investigation of all important areas in accounting and other connected records.
- (5). There are two merged DDOs in the M/o. of Consumer Affairs, Food and Public Distribution i.e. Department of Consumer Affairs & Department of Food and Public Distribution. Both are functioning as Section Officer (Cash). Efforts are made to improve their functioning by pointing out deficiencies noticed during audit and suggesting them corrective measures to remove such deficiencies.

- (6) List of units with periodicity under the purview of Internal Audit wing for the Ministry is at Annexure -A.
- (7) List of the units audited during 2013-14 is at Annexure-B.

(C) Important Observations of Audit

1. Important Irregularities

(i) Outstanding Testing Fees amounting to Rs. 150.96 lakhs.

(a) Department of Consumer Affairs

The Regional Bureau of Indian Standard (BIS) collects samples and sends to Regional National Test House (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. 150.96 lakhs was outstanding against various Regional BISs in the books of NTHs.

(ii) Non-adjustment of various Advances

(a) Department of Consumer Affairs

A sum of Rs.398.62 lakhs towards various types of Advances were reported to be unadjusted. The concerned DDOs were suitably advised to recover the same under rules, as early as possible, under intimation to the Headquarter of Internal Audit Wing (IAW), New Delhi.

(b) Department of Food & Public Distribution

A sum of Rs.162.38 lakhs towards various types of Advances were reported to be unadjusted. The concerned DDOs were suitably advised to recover the same under rules, as early as possible, under intimation to the Headquarter of Internal Audit Wing (IAW), New Delhi.

(iii) Irregular Expenditure

(a) Department of Consumer Affairs

Irregular Expenditure for an amount of Rs.34.84 lakhs was observed for Irregularities committed in Purchase of Equipments, Purchase/Installation of Torque machine, Payment of Calibration fees and Purchase of Air Tickets through unauthorized agencies during the course of Audit of various Units under Department of Consumer Affairs. It was advised to the DDOs to be more cautious while incurring expenditure from Government Money. They should invariably follow instructions laid down in GFR 2005.

(b) Department of Food and Public Distribution

Irregular Expenditure for an amount of Rs. 2897.49 lakhs, 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 and Public Distribution. The concerned DDOs were advised to be more cautious while incurring expenditure from Government Money. They should invariably follow instructions laid down in GFR 2005.

(iv) Blockage of Government Money

(a) Department of Consumer Affairs

Blockage of Government Money for an amount of Rs. 6.99 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) Department of Food and Public Distribution

Blockage of Government Money amounting to Rs. 74291 lakhs as on 31.3.2013 was observed due to non recovery of loans & interest thereon from Sugar Factories who were given loan under various schemes of Sugar Development Funds (SDF). The concerned division was advised to take all necessary steps to recover the outstanding govt.dues from the Sugar Factories.

List of the auditable units for the Financial Year 2013-14

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.	"Consumer Legal Aid Account" of NCDRC, INA, New Delhi	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.	MDDO, Consumer Affairs, Krishi Bhawan, New Delhi	Annual
15.	National Test House, Sector-V, Salt lake, Kolkata	Annual
16.	Regional Reference Standard Laboratory, Bangalore	Bi- Annual
17.	Regional Reference Standard Laboratory, Bhubaneswar	Bi- Annual
18.	Regional Reference Standard Laboratory, Ahmadabad,	Bi- Annual
19.	Regional Reference Standard Laboratory, Faridabad,	Bi- Annual
20.	Regional Reference Standard Laboratory, Guwahati	Bi- Annual
21.	Consumer Coordination Council, NOIDA	Bi- Annual
22.	VOICE Society, Mathura Road, New Delhi	Bi- Annual
23.	NCH, D/o Commerce, Delhi School of Economics, University of Delhi	Bi- Annual
24.	Indian Institute of Public Administration, New Delhi	Bi- Annual

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.	Quality Control Cell, Pune	Annual
11.	Quality Control Cell, Bhopal	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
23.	WDRA, New Delhi	Bi- Annual

Annexure - B

List of the units audited during the Financial Year 2013-14

Department of Consumer Affairs	
S. No.	Name of Unit
1.	National Test House, Jaipur
2.	NCDRC, New Delhi
3.	IILM, Ranchi
4.	PAO (CA), Chennai
5.	National Test House, Mumbai
6.	PAO (CA), Kolkata
7.	MDDO (CA), New Delhi
8.	National Test House, Guwahati
9.	PAO (CA), New Delhi
10.	National Test House, Chennai
11.	PAO (CA), Mumbai
12.	BIS, Delhi
13.	Voice Society, New Delhi
14.	"Consumer Legal Aid Account" of NCDRC, INA, New Delhi
Department of Food and Public Distribution	
S. No.	Name of Unit
1.	IGMRI, Hapur
2.	PAO (Food), Kolkata
3.	MDDO (Food), New Delhi
4.	SDF, New Delhi
5.	LSPEF, New Delhi
6.	Dte. Of Vanaspati, Vegetable Oil & Fats, New Delhi
7.	PAO (Food), New Delhi
8.	Dte. Of Sugar, New Delhi
9.	Quality Control Cell, Bhubaneswar
10.	Quality Control Cell, Hyderabad
11.	PAO (Food), Mumbai
12.	Quality Control Cell, Pune
13.	PAO (Food), New Delhi
14.	WDRA, Delhi

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 initially started in this office by using two softwares(**IMPROVE** & **CONTACT**) developed by National Informatics Centre (NIC).

The software titled **IMPROVE** had been in use in the Pay & Accounts Offices for computerization of monthly consolidated account to be submitted to Principal Accounts Office, which compiles Accounts for all PAOs.

The other software called **CONTACT** had been in use at the level of Principal Accounts Office for consolidation of monthly accounts received from PAOs and onward 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.

COMPACT (PAO 2000)

Now, multi-user software **COMPACT** 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), 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.

Public Financial Management System (PFMS)

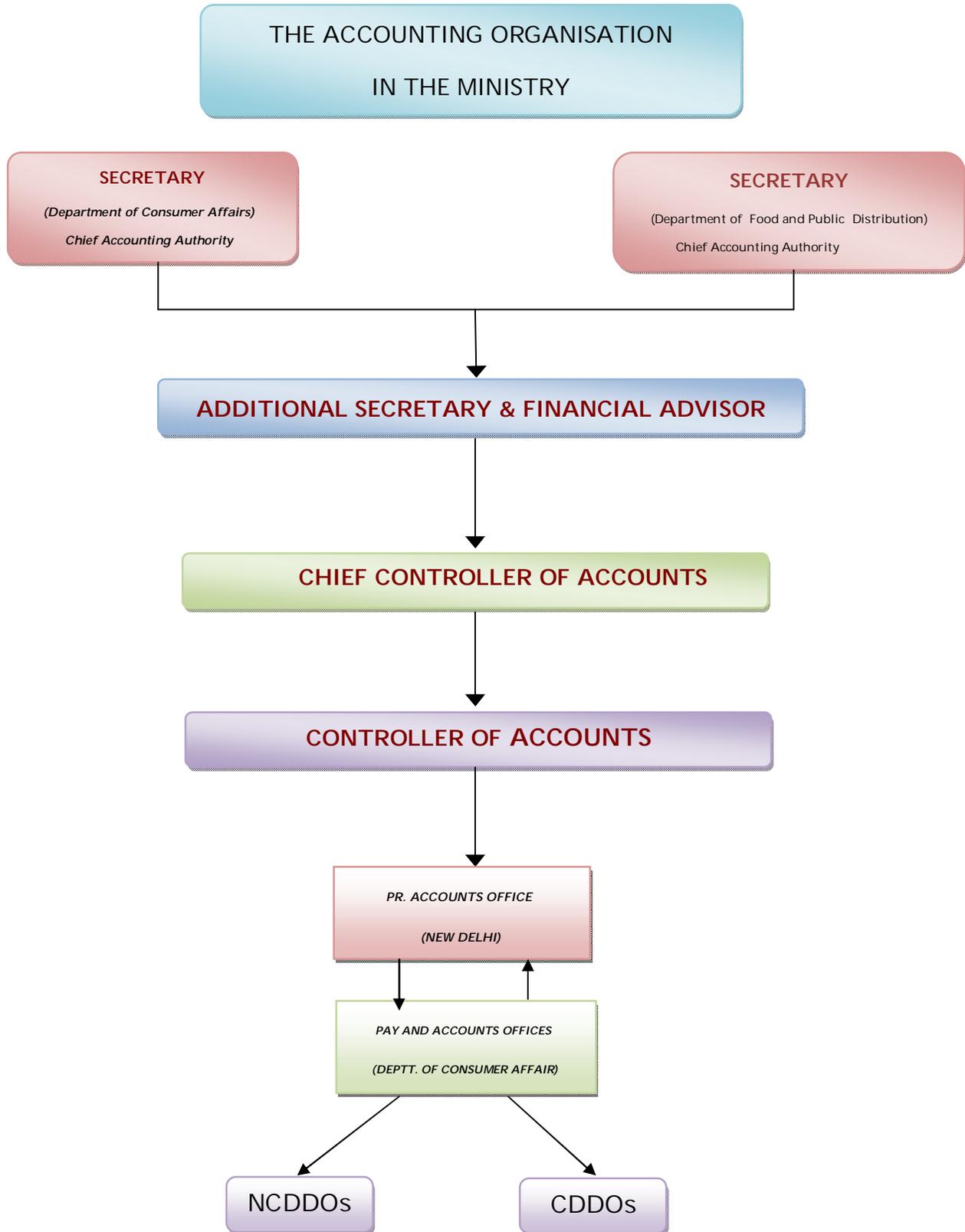
A web enabled application was developed in the office of the Controller General of Accounts (CGA) to serve as a common platform for monitoring of the Central Sector and Centrally Sponsored Schemes. The sanction ID Generation (SID) Module was accordingly launched on 1st of April, 2008 and was hosted on 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 PFMS such as:-

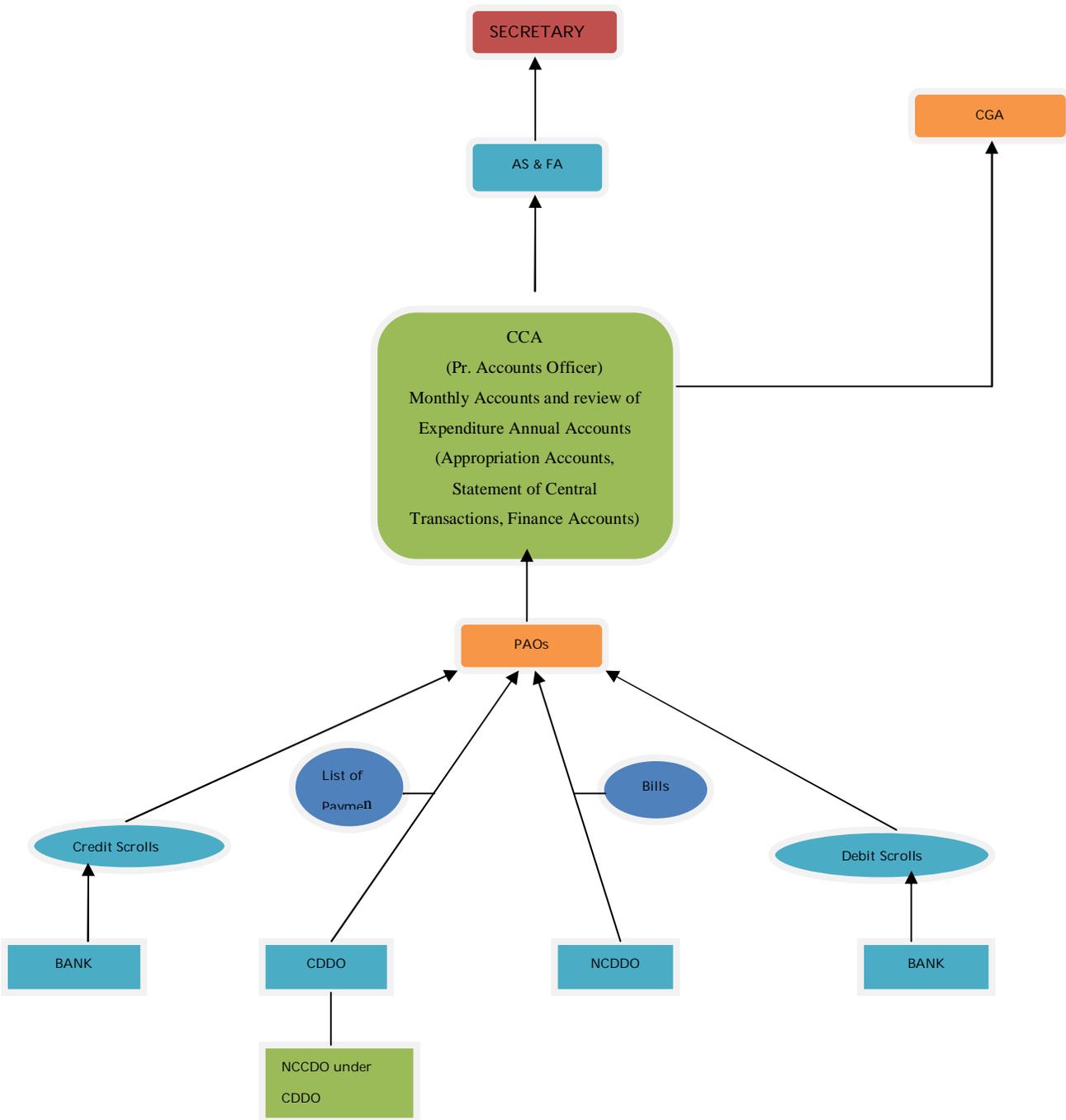
- (i) Sanction Status
- (ii) Bill Status details
- (iii) Scheme wise Releases
- (iv) Agency-wise Releases
- (v) State – wise Releases
- (vi) Sanction to state
- (vii) Plan Scheme Releases and Expenditure
- (viii) Sub – Scheme Expenditure
- (ix) Account Head Mapping
- (x) Manage Sub-Scheme Mapping

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

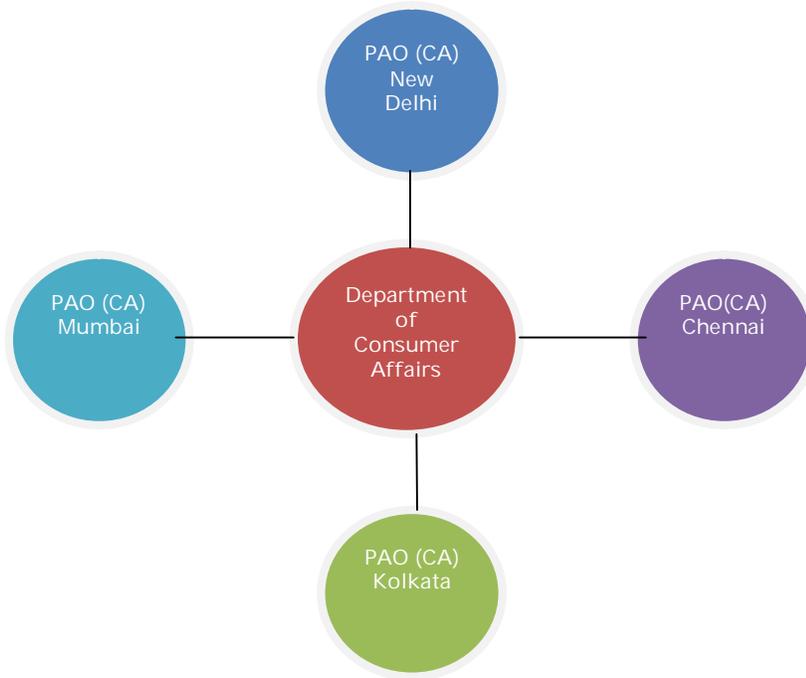


Flow of Accounting Information

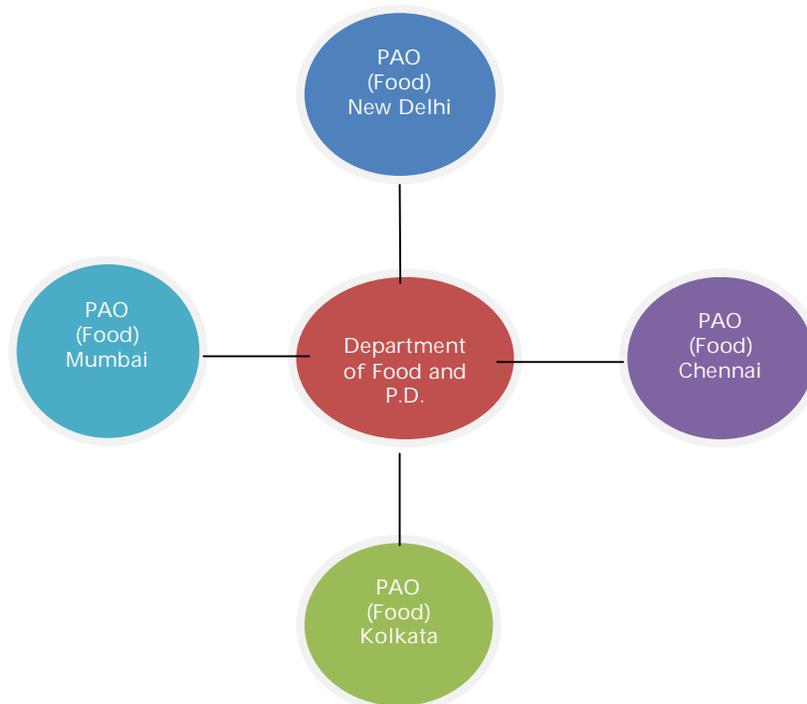


PAY & ACCOUNTS OFFICES

DEPARTMENT OF CONSUMER AFFAIRS



DEPARTMENT OF FOOD & PUBLIC DISTRIBUTION



ACCOUNTS HIGHLIGHTS
MINISTRY OF CONSUMER AFFAIRS, FOOD AND PUBLIC DISTRIBUTION
FINANCIAL YEAR 2013-2014

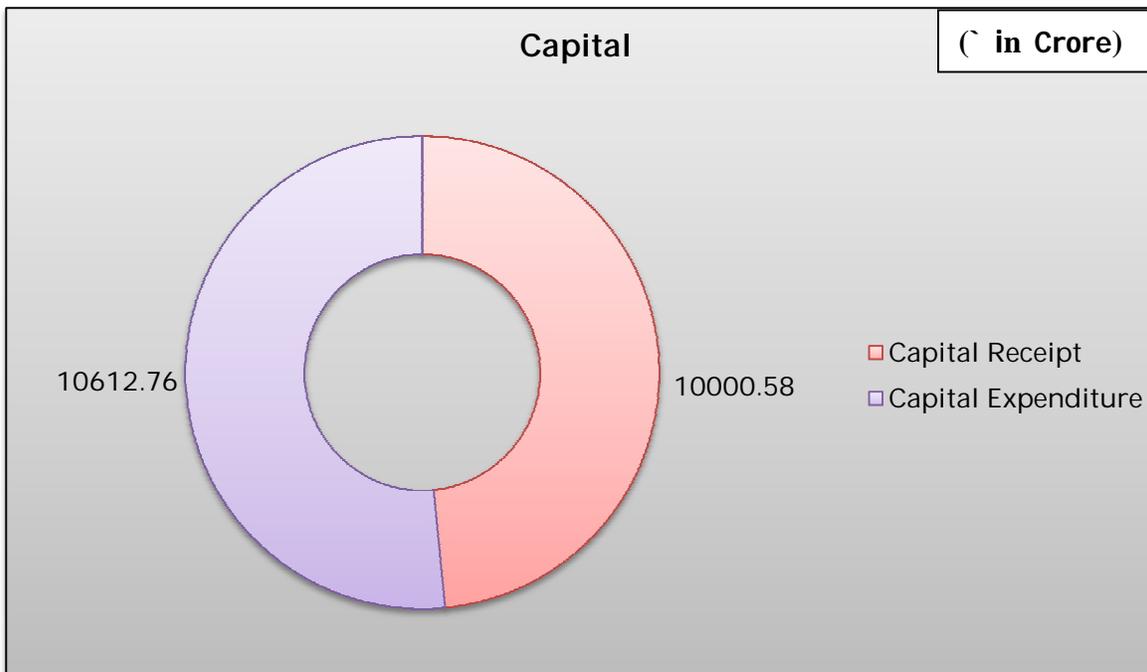
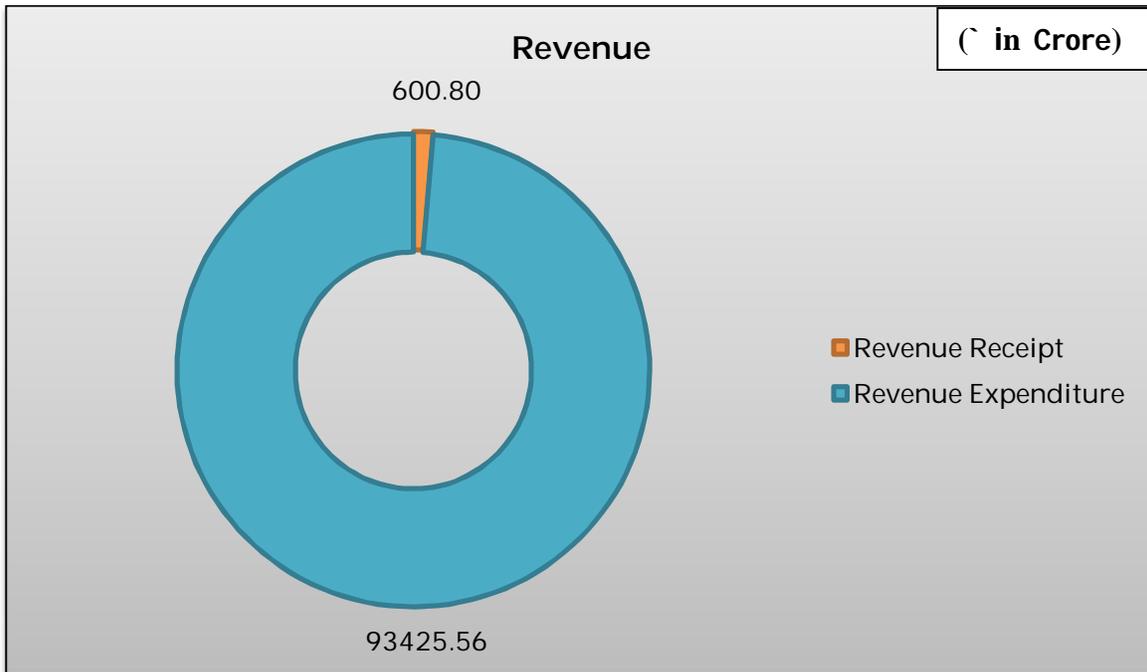
(` in Crore)

S.No.	Item	Budget	Actual	%
1.	RECEIPTS REVENUE RECEIPTS			
	1.1 Tax Revenue	7.30	8.92	122.19
	1.2 Non Tax Revenue	757.21	591.88	78.17
	Total Revenue Receipts (1.1 + 1.2)	764.51	600.80	78.59
2.	CAPITAL RECEIPTS			
	2.1 Recoveries of Loans	10000.85	10000.58	99.99
	2.2 Misc. Receipts	----	----	----
	2.3 Total Capital Receipts (2.1+2.2)	10000.85	10000.58	99.99
	TOTAL RECEIPTS (1+2)	10765.36	10601.38	98.48
3.	EXPENDITURE NON-PLAN EXPENDITURE			
	3.1 On Revenue Account	93148.42	93064.16	99.91
	3.2 On Capital Account	10600.00	10600.00	100.00
	Total Non-Plan Expenditure (3.1+3.2)	103748.42	103664.16	99.92
4.	PLAN EXPENDITURE			
	4.1 On Revenue Account	438.73	361.40	82.37
	4.2 On Capital Account	61.28	12.76	20.82
	Total Plan Expenditure (4.1+ 4.2)	500.01	374.16	74.83
5.	TOTAL EXPENDITURE (3+4) Breakup under Revenue & Capital			
	5.1 Revenue Expenditure (3.1+4.1)	104248.43	104038.32	99.80
	5.2 Capital Expenditure (3.2+4.2)	93587.15	93425.56	99.83
		10661.28	10612.76	99.54

(Source – SCT & Appropriation Accounts)

MINISTRY OF CONSUMER AFFAIRS, FOOD AND PUBLIC DISTRIBUTION

RECEIPT V/s EXPENDITURE



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

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

(` in Crore)

Years Particulars	2011-2012			2012-2013			2013-2014		
	Plan	N.Plan	Total	Plan	N.Plan	Total	Plan	N.Plan	Total
(REVENUE ACCOUNT)									
Social Services	-	0.07	0.07	-	0.04	0.04	--	0.02	0.02
Grant-in-Aid	30.51	--	30.51	72.89	--	72.89	219.05	--	219.05
General Service	-	38.60	38.60	--	36.90	36.90	--	38.71	38.71
Economic Services	110.29	74010.97	74121.26	79.73	86464.65	86544.38	87.85	92941.22	93029.07
Total	140.80	74049.64	74190.44	152.62	86501.59	86654.21	306.90	92979.95	93286.85
(CAPITAL ACCOUNT)									
Social Services	--	--	--	--	--	--	--	--	--
General Services	--	--	--	--	--	--	--	--	--
Loans & Advances	--	--	--	--	--	--	--	--	--
Economic Services	--	10000.36	10000.36	--	10000.38	1000.38	--	10000.25	10000.25
	69.02	--	69.02	25.72	--	25.72	7.04	--	7.04
Total	69.02	10000.36	10069.38	25.72	10000.38	10026.10	7.04	10000.25	10007.29

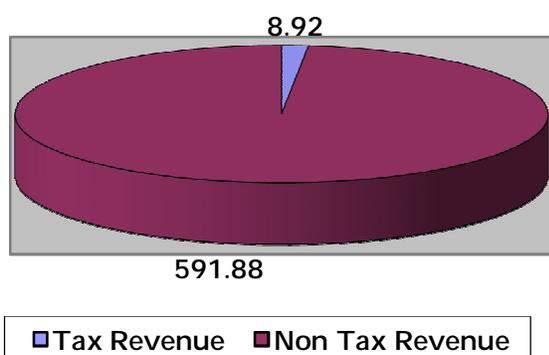
(Source: SCT 2011-12 to 2013-14)

RECEIPTS OF THE MINISTRY OF CONSUMER AFFAIRS, FOOD AND PUBLIC DISTRIBUTION FINANCIAL YEAR 2013-2014

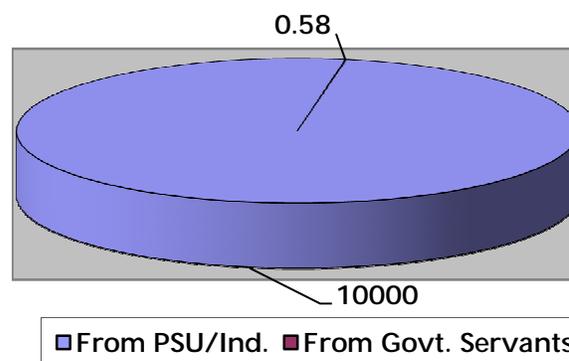
(in Crore)

Sl. No.	ITEM	AMOUNT
1.	Tax Revenue	8.92
2.	Non Tax Revenue	591.88
3.	TOTAL REVENUE RECEIPTS (1 + 2)	600.80
4.	Loan Recoveries from PSUs/Consumer Industries	10000.00
5.	Loan Recoveries from UTs/State Governments	0.00
6.	Repayment of loan from Govt. Servants	0.58
7.	Misc. Capital Receipt	0.00
8.	TOTAL CAPITAL RECEIPTS (4+5+6+7)	10000.58
9.	TOTAL RECEIPTS (3 + 8)	10601.38

Revenue Receipt 2013-14



Capital Receipt 2013-14



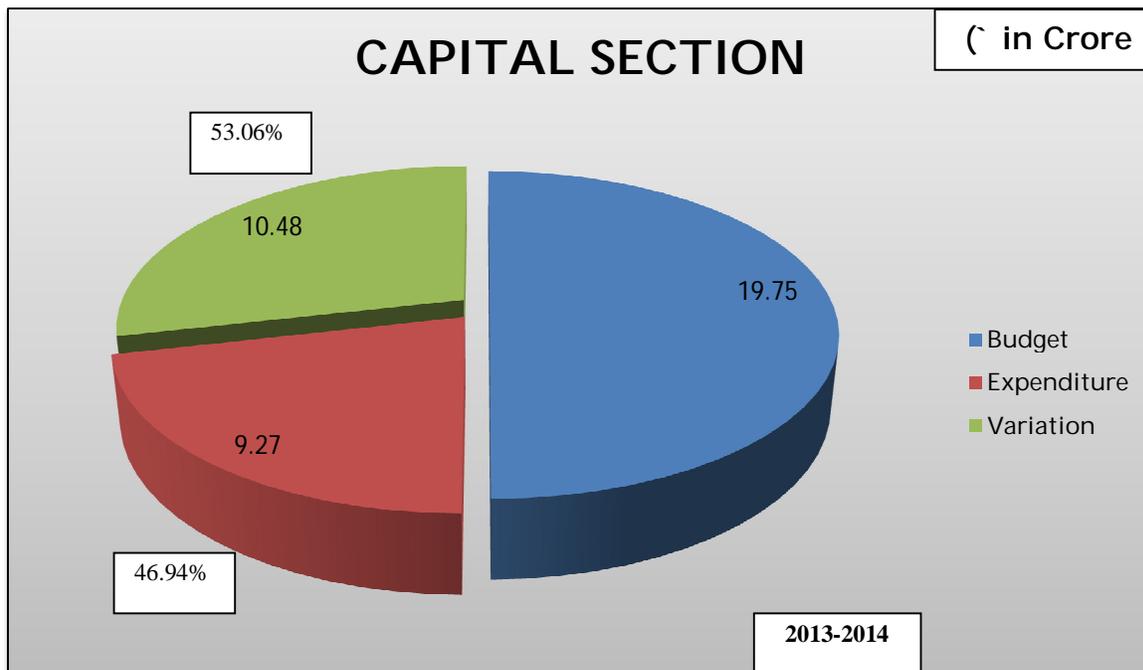
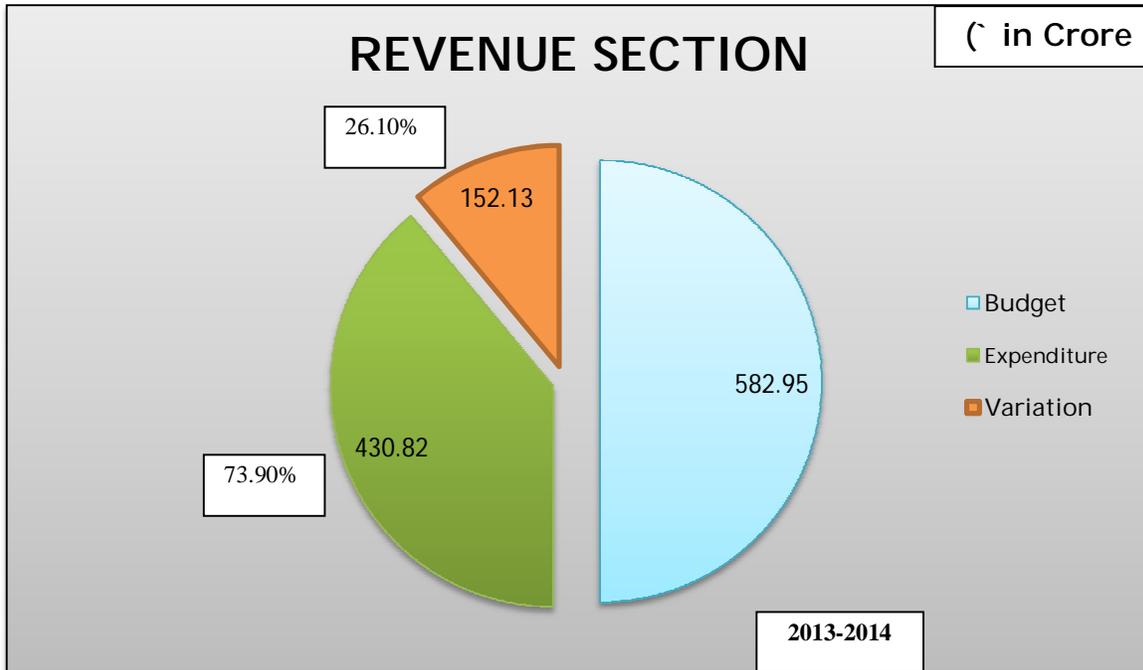
(Source: SCT – 2013-14)

Section I

Department of Consumer Affairs

(GRANT NO-16)

BUDGET V/s ACTUAL EXPENDITURE DEPARTMENT OF CONSUMER AFFAIRS



BUDGET, RECOVERIES AND EXPENDITURE DEPARTMENT OF CONSUMER AFFAIRS

(₹ in Crore)

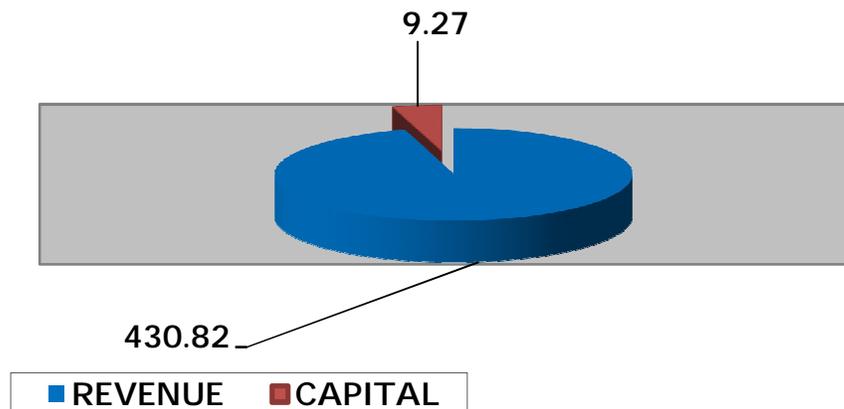
	Budget 2013-14	Actual Expenditure 2013-14	Excess (+) Less (-)
Gross Budget	602.70	440.09	(-) 162.61

Deduct Recoveries (i.e. Receipt)	45.80	39.25	(-) 6.55
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BREAK-UP OF EXPENDITURE & RECOVERIES

(₹ in Crore)

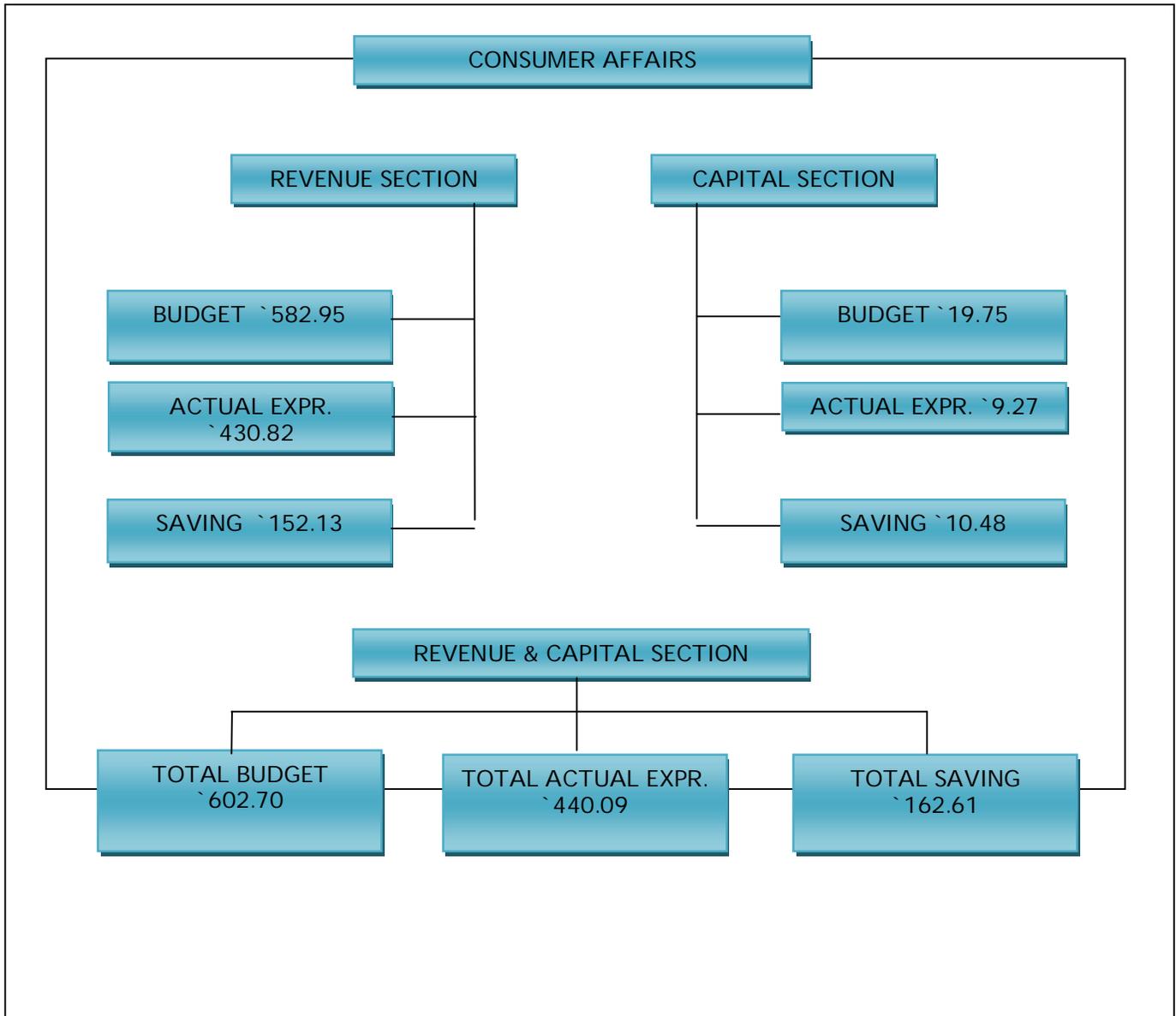
	Revenue	Capital	Total
Expenditure	430.82	9.27	440.09
Deduct Recoveries	39.25	--	39.25



(w.r.t. B E: 2013-14)

APPROPRIATION ACCOUNTS 2013-2014 DEPARTMENT OF CONSUMER AFFAIRS

(` in Crore)



(BE + Supplementary Grant)

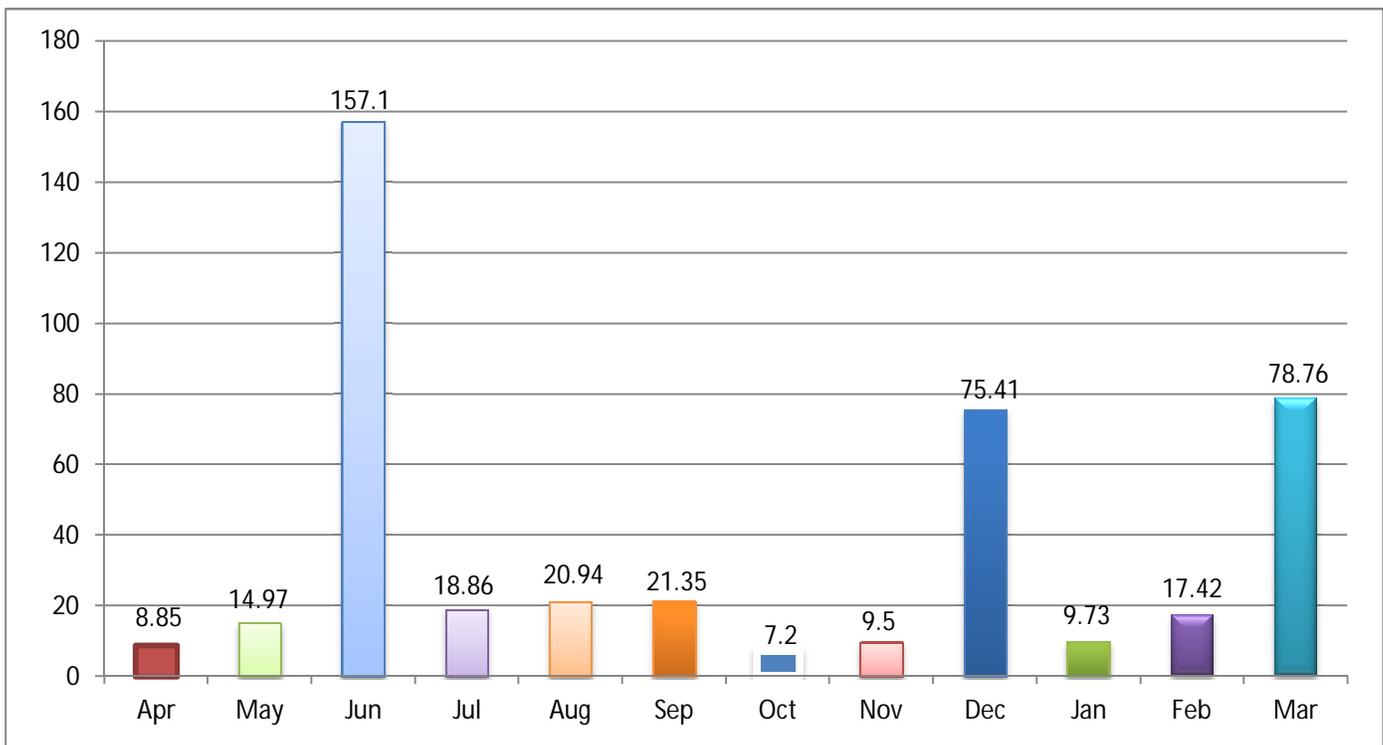
(Source – Appropriation Accounts)

GRANT-MONTHLY FLOW OF NET EXPENDITURE DEPARTMENT OF CONSUMER AFFAIRS During the year 2013-2014

(₹ in crore)

Budget	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL
602.70	8.85	14.97	157.10	18.86	20.97	21.35	7.20	9.50	75.41	9.73	17.42	78.76	440.09
% of Budget	1.47	2.48	26.07	3.12	3.48	3.54	1.19	1.58	12.51	1.61	2.89	13.07	73.02

(₹ in crore)



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

(₹ in thousands)

Sl. No.	State	Amount
1	Andhra Pradesh	4,38,00
2	Arunachal Pradesh	3,55,00
3	Assam	29,93
4	Bihar	10,16,91
5	Chhattisgarh	2,30,00
6	Goa	1,47,00
7	Gujarat	8,00,00
8	Haryana	95,67
9	Himachal Pradesh	80,19
10	Karnataka	4,87,00
11	Kerala	1,12,94
12	Madhya Pradesh	50,00
13	Maharashtra	52,33
14	Meghalaya	2,97,81
15	Mizoram	1,82,49
16	Nagaland	4,70,00
17	Orissa	5,14,24
18	Pondicherry	8,75
19	Punjab	30,00
20	Rajasthan	14,38
21	Tamilnadu	12,75,00
22	Tripura	2,43,00
23	Uttar Pradesh	91,25
24	West Bengal	92,59
	Total	71,14,48

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

(` in thousands)

Sl. No.	State	Amount
1	Arunachal Pradesh	3,35,00
2	Bihar	5,02,78
3	Chhattisgarh	2,00,00
4	Haryana	53,20
5	Himachal Pradesh	52,57
6	Kerala	1,12,94
7	Meghalaya	82,81
8	Mizoram	20,00
9	Nagaland	2,00,00
10	Tamil Nadu	3,00,00
11	West Bengal	45,00
	Total	19,04,30

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

(` in thousands)

Sl. No.	State	Amount
1	Goa	1,47,00
2	Meghalaya	2,00,00
3	Mizoram	1,49,00
4	Nagaland	2,50,00
5	Tamil Nadu	3,25,00
6	Tripura	2,00,00
	Total	12,71,00

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

(₹ in thousands)

Sl. No.	State	Amount
1	Arunachal Pradesh	20,00
2	Assam	29,93
3	Chhattisgarh	30,00
4	Gujarat	50,00
5	Haryana	28,85
6	Himachal Pradesh	20,00
7	Madhya Pradesh	50,00
8	Maharashtra	28,82
9	Nagaland	20,00
10	Punjab	30,00
11	Tripura	20,00
12	Uttar Pradesh	91,25
13	West Bengal	47,59
	Total	4,66,44

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

(₹ in thousands)

Sl. No.	State	Amount
1	Bihar	27,14
2	Haryana	13,62
3	Himachal Pradesh	7,62
4	Maharashtra	23,51
5	Mizoram	13,49
6	Odisha	27,24
7	Rajasthan	14,38
8	Tripura	23,00
	Total	1,50,00

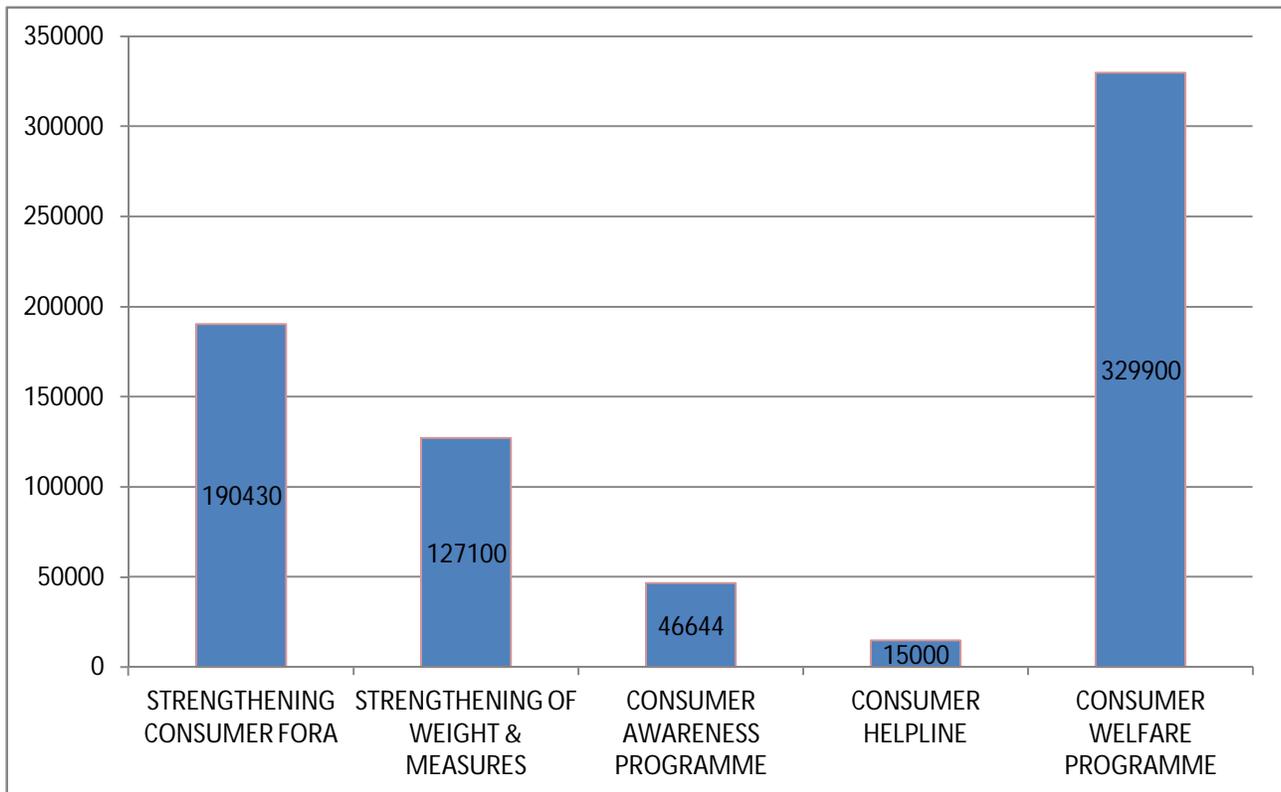
STATEMENT SHOWING GRANTS-IN-AID RELEASED TO STATES/UTS UNDER CONSUMER WELFARE PROGRAMME

(` in thousands)

Sl. No.	State	Amount
1	Andhra Pradesh	4,38,00
2	Bihar	4,87,00
3	Gujarat	7,50,00
4	Karnataka	4,87,00
5	Odisha	4,87,00
6	Tamil Nadu	6,50,00
	Total	32,99,00

Year 2013-14

(` in thousands)



Major Scheme wise Budget & Expenditure for the year 2013-14

(₹ in crores)

Name of the Scheme - Plan	Revised Estimates	Expenditure
Consumer Awareness Publicity	71.00	43.75
Integrated Project for Consumer Protection	22.00	22.00
Integrated Budget on Consumer Protection cell	19.44	19.17
State Consumer Helpline	1.50	1.50
Strengthening of W & M	52.22	25.73
Regional Reference Standard Laboratories	1.56	0.80
Indian Institute of Legal Metrology	0.50	00
National Test House	11.38	6.08
Gold Hallmarking	0.60	0.60
Strengthening of Forward Market Commission	11.80	4.46
Total Plan Schemes	192.00	124.09
Name of the Scheme - Non Plan	Revised Estimates	Expenditure
Subsidy for meeting losses on import of Pulses by PSUs	158.30	158.18
Sample Testing Centre	26.93	26.85
Deptt. of Consumer Affairs	16.42	15.84
Consumer Protection Cell	0.48	0.45
Consumer Dispute Redressal Commission	8.04	8.14
Project under Consumer Welfare Fund	11.80	6.27
Weight & Measure Unit	0.64	0.74
Regional Reference Standard Laboratories	2.39	2.33
Indian Institute of Legal Metrology	1.49	1.40
Forward Market Commission	6.02	3.40
International Co-operation	0.15	0.23
Consumer Welfare Programme (Grants in aid to State Governments)	33.50	32.99
Consumer Welfare Programme (Grants in aid to Union Governments)	0.50	0.00
Total Non Plan Schemes	266.66	256.82

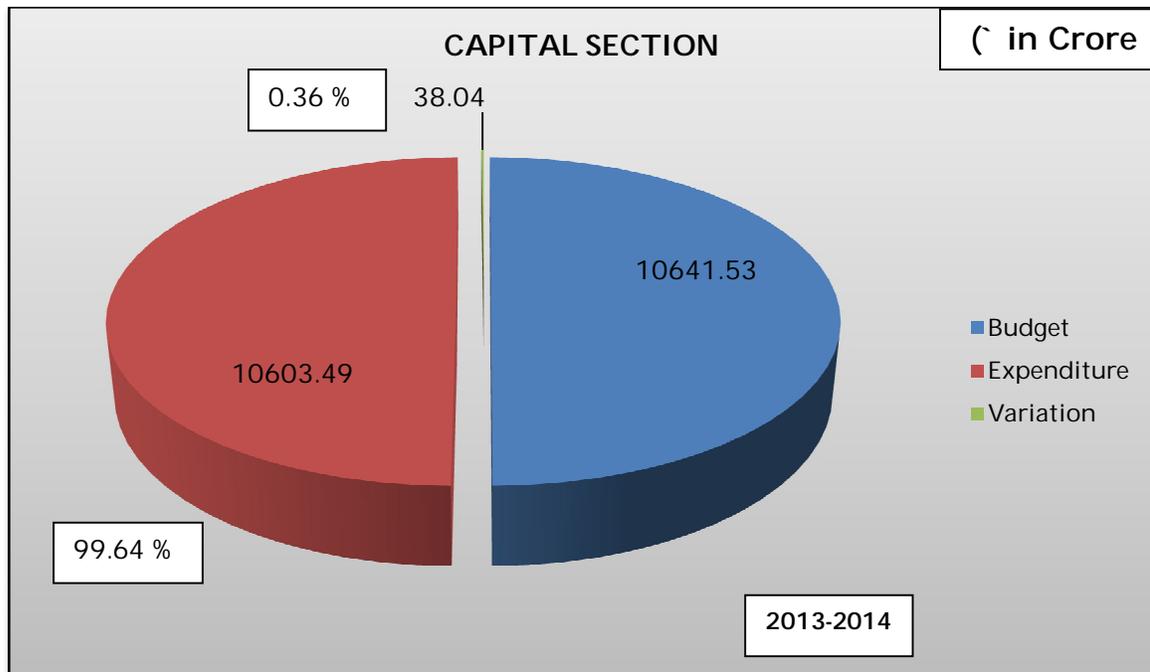
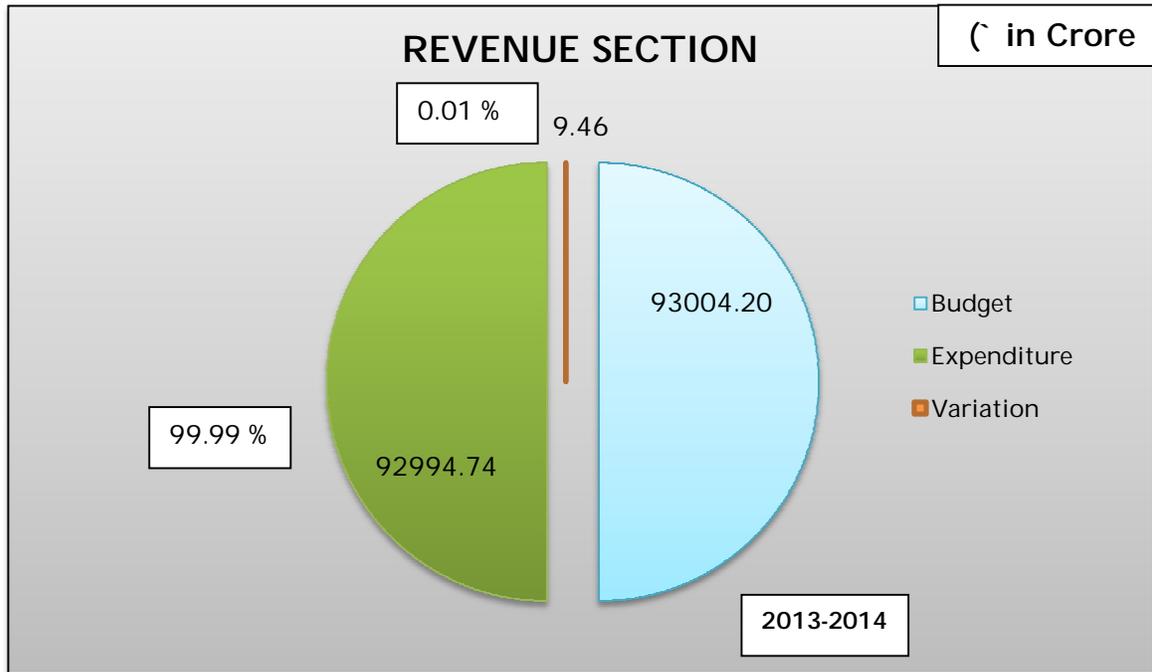
Section II

Department of

Food & Public Distribution

(GRANT NO - 17)

BUDGET V/s ACTUAL EXPENDITURE



(Source – Appropriation Accounts)

w. r. t. B E + Supplementary Grant

BUDGET, RECOVERIES AND EXPENDITURE

Department of Food and Public Distribution

(` in Crore)

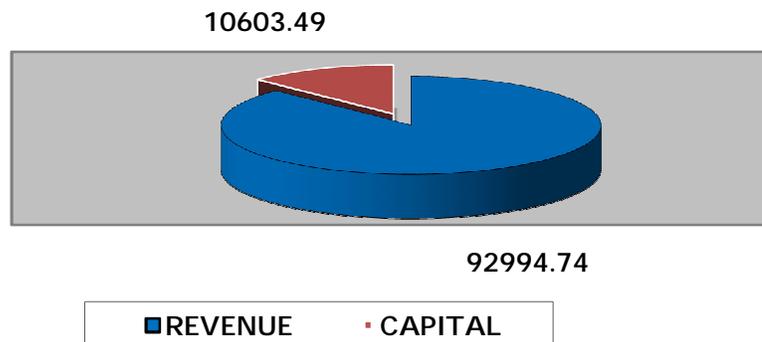
	Budget 2013-2014	Actual 2013-2014	Excess (+) Less (-)
Gross Budget	103645.73	103598.23	(-) 47.50

Deduct Recoveries (i.e. Receipt)	694.09	681.82	(-) 12.27
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BREAK-UP OF GRANT WISE EXPENDITURE & RECOVERIES

(` in Crore)

Grant No.	Revenue	Capital	Total
Expenditure	92994.74	10603.49	103598.23
Deduct Recoveries	81.82	600.00	681.82



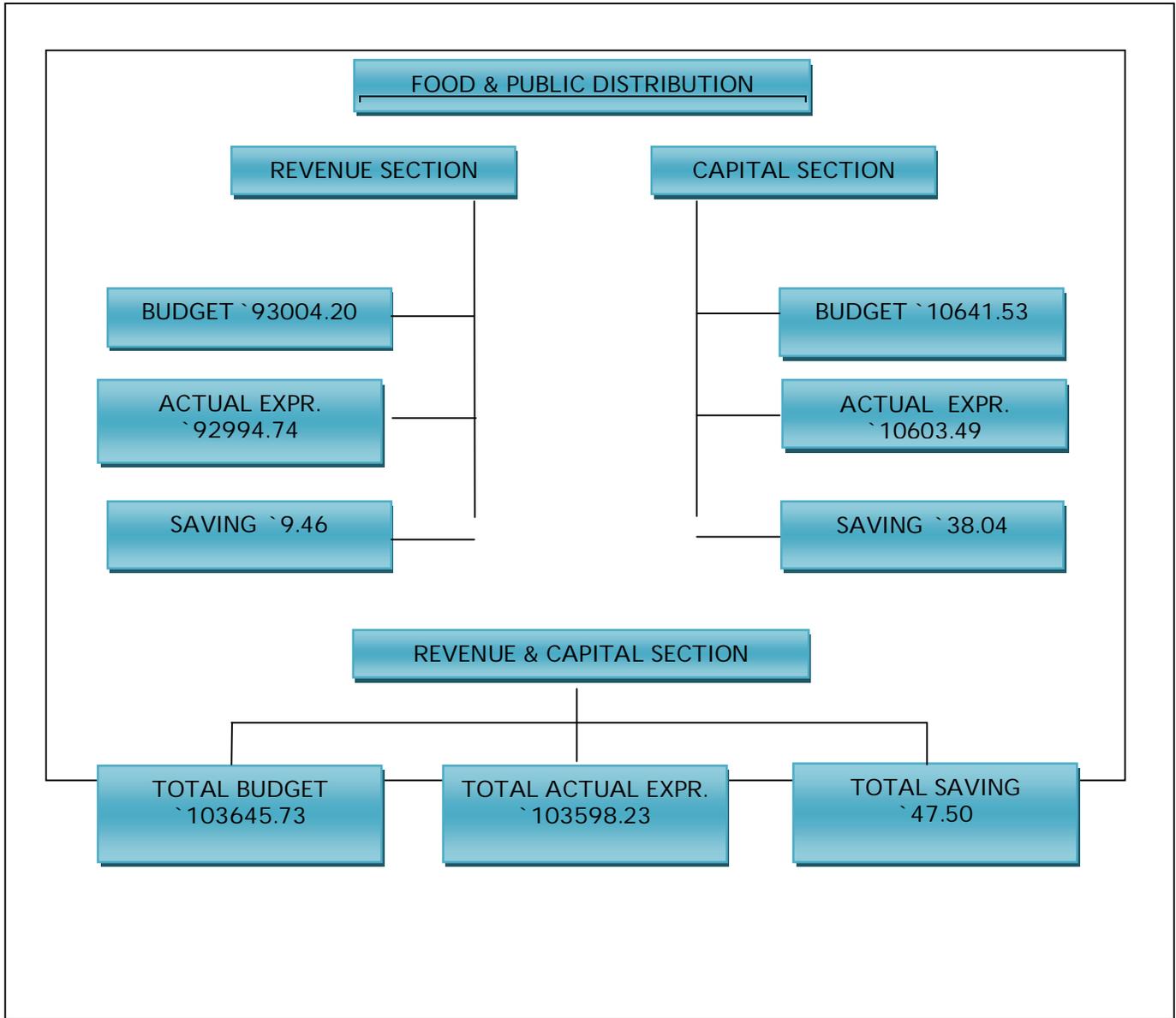
(w.r.t. B E: 2013-14)

(Source – Appropriation Accounts)

Appropriation Accounts 2013-14

Department of Food and Public Distribution

(` in Crore)



(BE + Supplementary Grant)

(Source – Appropriation Accounts)

GRANT-MONTHLY FLOW OF NET EXPENDITURE

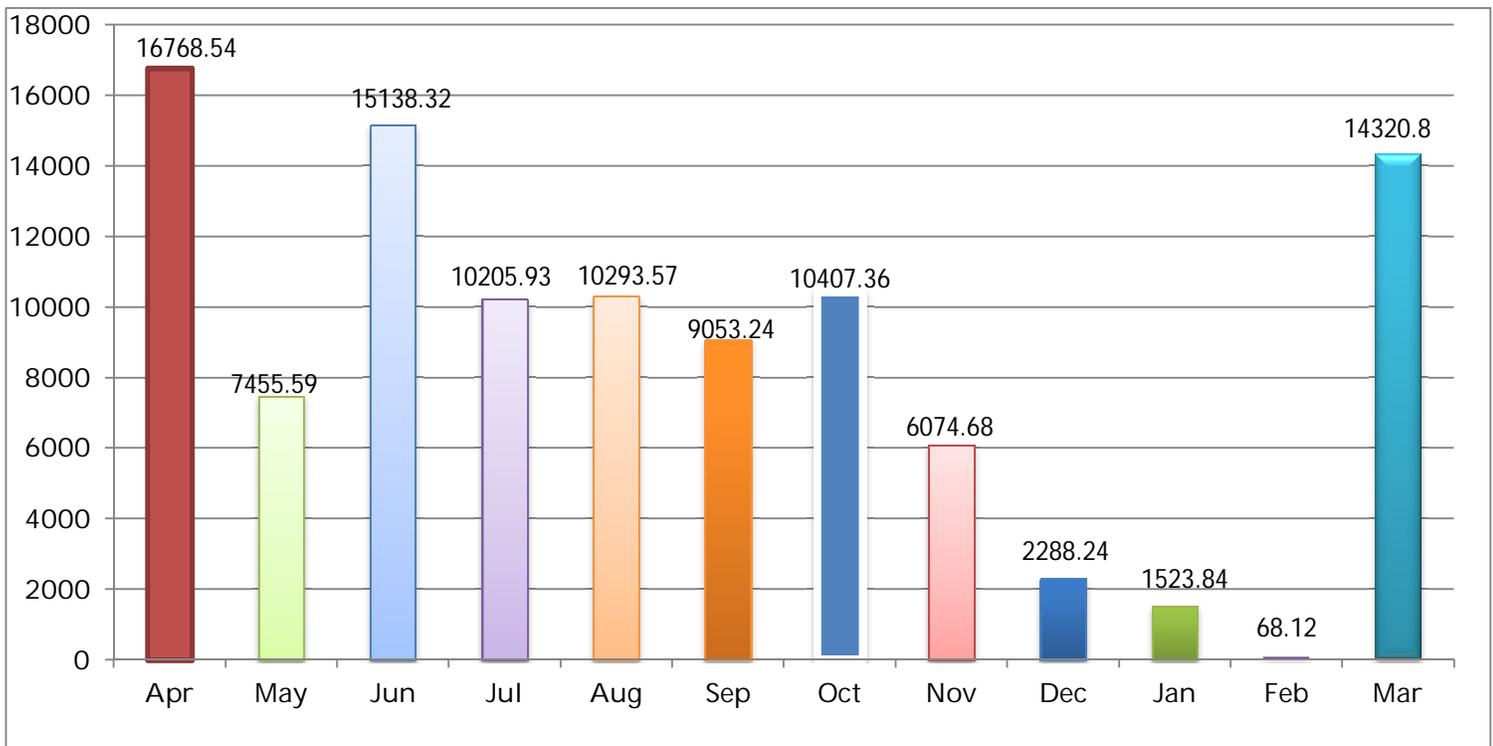
DEPARTMENT OF FOOD & PUBLIC DISTRIBUTION

During the year 2013-2014

(` in crore)

BUDGET	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL
103645.73	16768.54	7455.59	15138.32	10205.93	10293.57	9053.24	10407.36	6074.68	2288.24	1523.84	68.12	14320.80	103598.23
% of Budget	16.18	7.19	14.61	9.85	9.93	8.73	10.04	5.86	2.21	1.47	0.07	13.82	99.95

(` in crore)



(Source – Monthly Accounts)

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

GRANTS-IN-AID

(₹ in thousands)

Sl. No.	State	Amount
1	Andhra Pradesh	19,41,65
2	Assam	9,86,51
3	Bihar	17,88,88
4	Chhattisgarh	3,50,98
5	Goa	2,63,97
6	Gujarat	18,00
7	Himachal Pradesh	4,23,97
8	Jammu & Kashmir	6,11,27
9	Jharkhand	9,47,02
10	Kerala	7,30,40
11	Madhya Pradesh	11,91,14
12	Maharashtra	20,91,84
13	Manipur	1,64,30
14	Meghalaya	5,50,81
15	Nagaland	2,14,24
16	Tamil Nadu	11,82,99
17	Tripura	5,84,59
18	Uttar Pradesh	28,53,13
19	West Bengal	15,36,74
	Total	184,32,43

Sugar Development Fund

The object of the Sugar Development Fund, 1982 (briefly the SDF Act) 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.868.91 crores as on 31-03-2014. The scheme wise detail containing repayment period, number of defaulters & default amount is as under:-

Year 2013-14

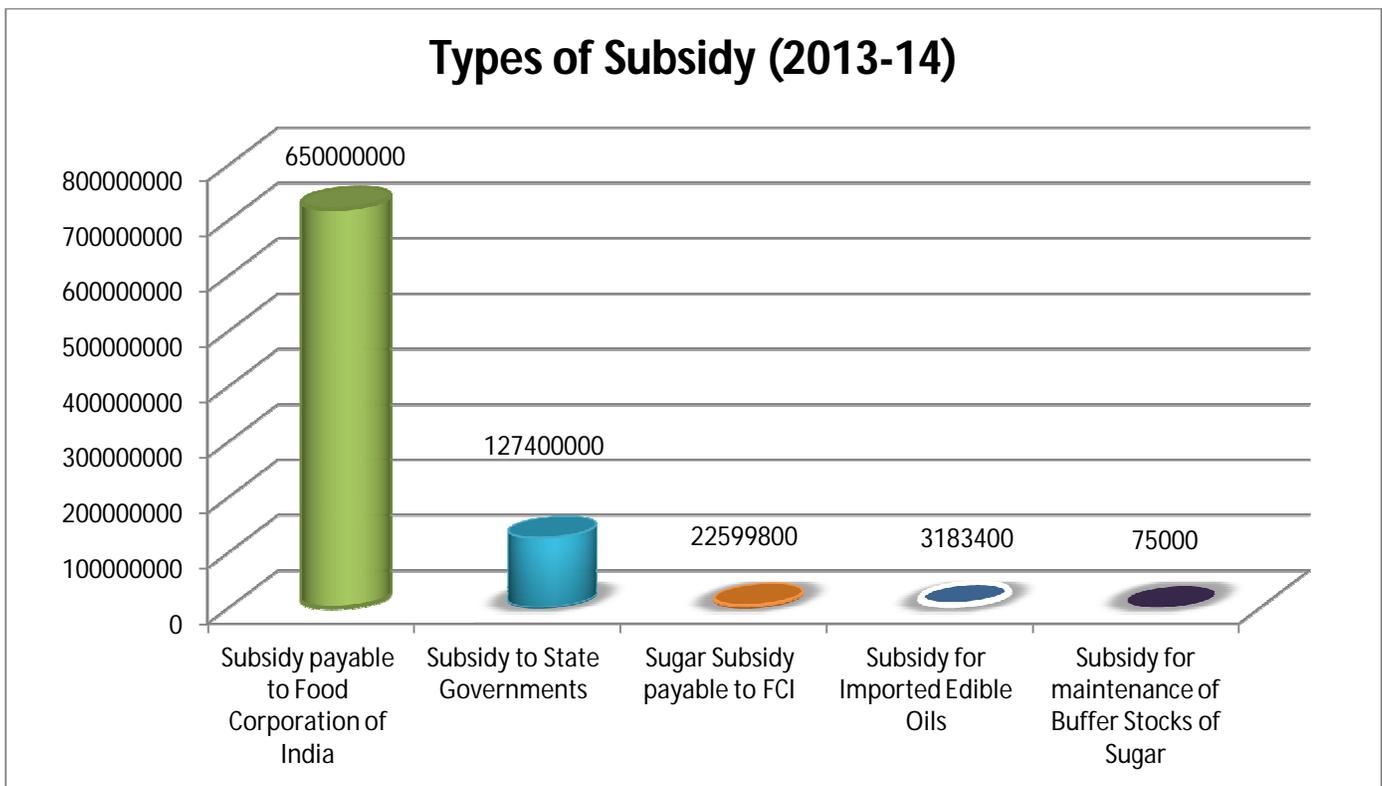
S. No.	Scheme	Default amount in crore
1.	Modernisation & Rehabilitation	728.88
2.	Cane Development	36.44
3.	Bagasse-based cogeneration power project	92.11
4.	Anhydrous Alcohol or Ethanol from Alcohol or Molasses	11.48
	Total	868.91

TYPES OF SUBSIDY

DEPARTMENT OF FOOD AND PUBLIC DISTRIBUTION

(` in thousands)

Sl. No.	Schemes (2013-14)	Amount
1	Subsidy Payable to Food Corporation of India	65000,00,00
2	Subsidy to State Governments	12740,00,00
3	Sugar Subsidy payable to Food Corporation of India	2259,98,00
4	Subsidy for Imported Edible Oils	318,34,00
5	Subsidy for maintenance of Buffer Stocks of Sugar	7,50, 00
	Total	80325,82,00

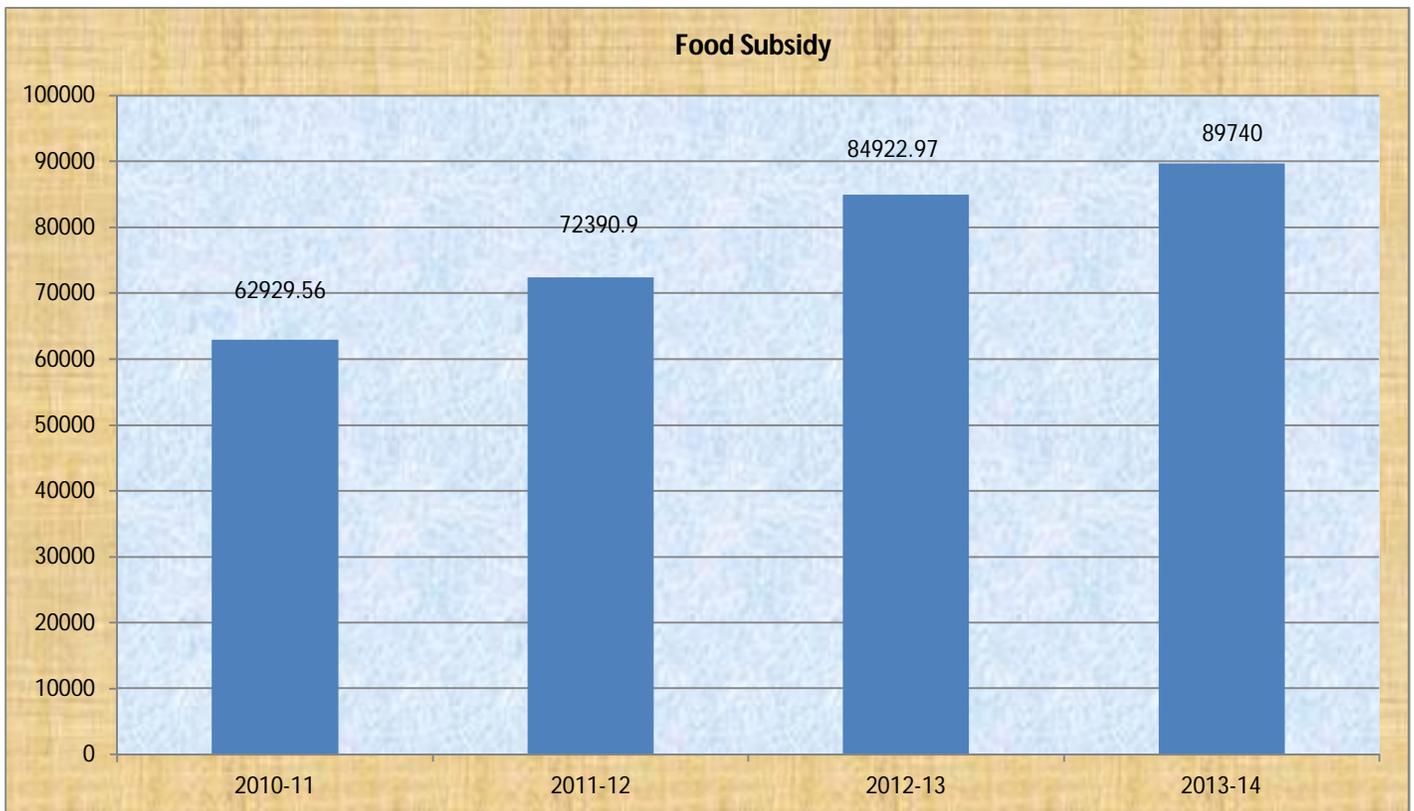


Subsidy

(I) Food Subsidy

The Department of Food and Public Distribution through Food Corporation of India and various States/UTs provide food grains (wheat and rice) to the unidentified beneficiaries generally below poverty line (BPL) at prescribed affordable rates. Since the issue price rate of food grains is more than the economic cost of above product, difference between the economic cost and central issue price is reimbursed to the FCI and the states etc. The above subsidy is released 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 to the above subsidy the Department of Food and Public Distribution is 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 2013-14
(w. r. t. Revised Estimates)**

(₹ in crores)

Name of the Scheme - Plan	Revised Estimates	Expenditure
Construction of Godowns	3.00	3.00
Computerization of Public Distribution System Operation	188.76	183.45
Strengthening of Public Distribution System & Capacity Building	1.13	0.95
National Sugar Institute	0.88	0.00
Consultancies, Training and Research	0.31	0.30
Strengthening of Public Distribution System & Capacity Building	1.28	1.27
Negotiable Ware House Receipts Ware House development and Regulatory Authority	4.64	3.55
Total Plan Schemes	200.00	192.52
Name of the Scheme - Non Plan	Revised Estimates	Expenditure
Subsidy to Food Corporation of India	65000.00	65000.00
Subsidy to State Govt.	12740.00	12740.00
Sugar Subsidy to Food Corporation of India	2259.98	2259.98
Subsidy for imported Edible oil	318.34	318.34
Transfer to Sugar Development Fund	250.00	250.00
Subsidy payable to FCI & others under NFS Act	10500.02	10500.02
Subsidy payable to State Govt. under NFS Act	1500.00	1500.00
Scheme for extended Financial Assistance to Sugar Undertakings 2007	90.00	90.00
Reimbursement of Imported Fertilizers by FCI	42.75	42.75
Loan for Rehabilitation/Modernization of Sugar Mills	110.00	110.00
Loan for Cane Development	82.50	82.50
Loan for bagasse based Cogeneration Power Project	329.46	329.46
Loan for production of Anhydrous Alcohol	78.04	78.04
Loans to Public Sector and Other Undertakings	10000.00	10000.00
Total Non Plan Schemes	103301.09	103301.09