

Accounts at a Glance

2013-2014



**GOVERNMENT OF INDIA
MINISTRY OF EARTH SCIENCES
DEPARTMENTAL ACCOUNTING ORGANISATION
O/O THE CONTROLLER OF ACCOUNTS
NEW DELHI**

Accounts at a Gl

2012-2013





P R E F A C E

It gives me great pleasure to present the “Accounts at a Glance” of the Ministry of Earth Sciences for the financial year 2013-14. It is based on information contained in Appropriation Accounts, Statement of Central Transactions and Finance Accounts for the year.

“Account at a Glance” is prepared annually with the objective of providing a macro level summary of the accounts of the Ministry/Department under our payment control. Our endeavor has been to provide comprehensive, relevant and useful accounting information in user friendly formats so that a complete picture of Ministry’s finances is available to the reader at one place.

Suggestions regarding improvement in the form and content of this publication are most welcome.

January, 2015
NEW DELHI

(BHASKAR VERMA)
CONTROLLER OF ACCOUNTS

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Chapter- 1

Accounting Organization of The Ministry of Earth Sciences

The Secretary of Ministry of Earth Sciences besides the executive and administrative Head of the Ministry is also designated as the Chief Accounting Authority for the Ministry of Earth Sciences. The Secretary performs this function with the assistance of Additional/Joint Secretary & Financial Adviser and Controller of Accounts.

2. As per Rule 64 of GFR-2005, the Secretary of a Ministry/Department who is the Chief Accounting Authority of the Ministry/Department shall: –

- (i) be responsible and accountable for financial management of his Ministry or Department.
- (ii) ensure that the public funds appropriated to the Ministry or Department are used for the purpose for which they were meant.
- (iii) be responsible for the effective, efficient, economical and transparent use of the resources of the Ministry or Department in achieving the stated project objectives of that Ministry or Department, whilst complying with performance standards.
- (iv) appear before the Committee on Public Accounts and any other Parliamentary Committee for examination.
- (v) review and monitor regularly the performance of the programmes and projects assigned to his Ministry to determine whether stated objective are achieved.
- (vi) be responsible for preparation of expenditure and other statements relating to his Ministry or Department as required by regulations, guidelines or directives issued by Ministry of Finance.
- (vii) shall ensure that his Ministry or Department maintains full and proper records of financial transactions and adopts systems and procedures that will at all times afford internal controls.
- (viii) shall ensure that his Ministry or Department follows the Government procurement procedure for execution of works, as well as for procurement of services and supplies and implements it in a fair, equitable, transparent, competitive and cost-effective manner.
- (ix) shall take effective and appropriate steps to ensure his Ministry or Department :-
 - (a) Collects all moneys due to the Government and
 - (b) avoids unauthorized, irregular and wasteful expenditure.

3. As per Para 1.3.2 of Civil Accounts Manual, the Financial Adviser/Controller of Accounts (MoES) for and on behalf of the Chief Accounting Authority shall be responsible for :-

- (a) arranging all payments through the Pay and Accounts Offices/Principal Accounts Offices except where the Drawing and Disbursing Officers are authorized to make certain types of payments.

Note : Any addition proposed to the list of cheque drawing D.D.Os included in the Scheme of Departmentalisation of Accounts of a Ministry/Department would require the specific approval of the Controller General of Accounts, Ministry of Finance.

- (b) compilation and consolidation of accounts of the department and their submission in the form prescribed, to the Controller General of Accounts; preparation of Annual Appropriation Accounts for the Demands for Grants of his Ministry/Department, getting them duly audited and submitting them to the CGA, duly signed by the Chief Accounting Authority.
- (c) arranging internal inspection of payment and accounts records maintained by the various subordinate formations and Pay and Accounts Offices of the Department and inspection of records pertaining to transaction of Government Ministries/Departments, maintained in Public Sector Banks.

4. The Principal Accounts Office and accounting organization of this Ministry started functioning w.e.f. 01-04-2007. The Controller of Accounts is the Head of the Departmental Accounting Organization and exercises this control with the assistance of a Deputy Controller of Accounts/Asstt. Controller of Accounts and 7 Pay & Accounts officers. The Payment and accounting functions are performed through five Pay and Accounts Offices of which two are located in Delhi, and one each in Kolkata, Chennai and Pune. All payments pertaining to the Department/Ministry are made through Pay & Accounts Offices and through cheque drawing DDO attached with respective PAOs. Drawing and Disbursing officers present their claims/bills to the designated PAOs and CDDOs who issue cheques after exercising the necessary scrutiny as per provision of Civil Account Manual, Receipt and Payment Rules and other Govt. orders issued from time to time. As on date out of 23 DDO's, 4 DDO's have been given limited cheque drawing power at following station i.e. Nagpur, Mumbai, Kochi and Guwahati. The Pay & Accounts Offices are the field units from where the accounting process initiate. The vouchers/bills and the bank scrolls form the basis for compilation of accounts.

5. As per Para 1.3.3 of Civil Accounts Manual, a Principal Accounts Office in New Delhi function under a Principal Accounts Officer who is responsible for :

- (a) consolidation of the accounts of the Ministry/Department in the manner prescribed by CGA;
- (b) preparation of Annual Appropriation Accounts of the Demands for Grants controlled by that Ministry/Department, submission of Statement of Central Transactions and material for the Finance Account of the Union Government(Civil) to the Controller General of Accounts;
- (c) payment of loans and grants to State Government through Reserve Bank of India, and wherever this office has a drawing account payment there from to Union Territory Government/ Administrations;
- (d) preparation of manuals keeping in view the objective of management accounting system if any, and for rendition of technical advice to Pay and Accounts Offices, maintaining necessary liaison with CGA's Office and to effect overall coordination and control in accounting matters;
- (e) maintaining Appropriation Audit Registers for the Ministry/ Department as a whole to watch the progress of expenditure under the various Grants operated on by the Ministry/Department;
- (f) Principal Accounts Office/Officer also performs all administrative and coordinating function of the accounting organization and render necessary financial, technical, accounting advise to department as well as to local Pay & Accounts offices and Regional Pay & Accounts offices.

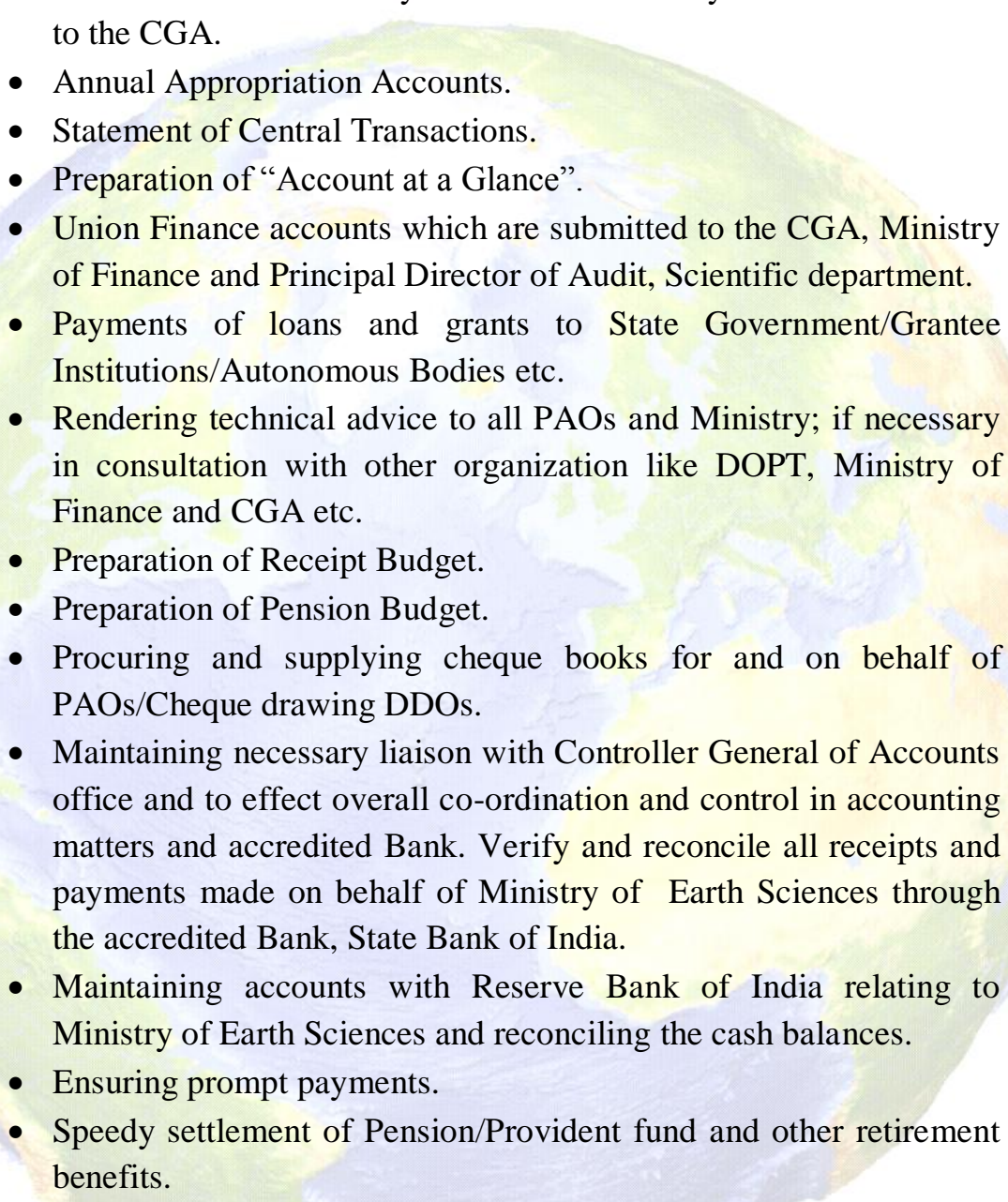
6. As per Para 1.3.4 of Civil Accounts Manual, Pay & Accounts offices will make payments pertaining to respective Ministries/ Departments and in certain cases payments will be made by the departmental Drawing and Disbursing Officers (DDOs) authorized to draw funds, by means of cheques drawn on the offices/branches of Reserve Bank of India, State Bank of India and its subsidiaries or of the Public Sector Bank that may be accredited for

handling the receipts and payments of the Ministry/Department. These payments will be accounted for in separate scrolls to be rendered to the Pay and Accounts Offices of Ministry/Department concerned. Each Pay and Accounts Office or Drawing and Disbursing Officer authorized to make payments by cheques, will draw only on the particular branch/branches of the Reserve Bank of India/State Bank of India or its subsidiary or the Public Sector Bank with which the Pay and Accounts Office or the Drawing and Disbursing Officer as the case may be, is placed in account. All receipts of the Ministry/Department shall also be finally accounted for in the books of the Pay and Accounts Office. The Pay and Accounts office is the basic Unit of Departmentalized Accounting Organization. Its main function include:-

- Pre-check and payment of all bills, including those of loans and grants-in-aid, submitted by Non-Cheque Drawing DDOs.
- Accurate and timely payments in conformity with prescribed rules and regulations.
- Timely realization of receipts.
- Issue of quarterly letter of credit to Cheque Drawing DDOs and post audit of their vouchers/bills.
- Compilation of monthly accounts of receipts and expenditures made by them incorporating there with the accounts of the cheque Drawing DDOs.
- Maintenance of GPF accounts other than merged DDO and authorization of retirement benefits.
- Maintenance of all DDR Heads.
- Efficient service delivery to the Ministry/Department by the banking system by way of e-payment.
- Adherence to the prescribed Accounting Standards, rules and principles.
- Timely, accurate, comprehensive, relevant and useful financial reporting.

7. The specific approval of the CGA, Ministry of Finance would have to be obtained in connection with any proposal for creation (or reorganization) of a new Pay & Accounts Office or for adding to the list of cheque drawing DDOs included in the Scheme of Departmentalization of Accounts of a Ministry/Department.

8. The overall responsibilities of Departmental Accounting Organization in respect of Ministry of Earth Sciences are:-

- 
- Consolidation of monthly accounts of Ministry and its submission to the CGA.
 - Annual Appropriation Accounts.
 - Statement of Central Transactions.
 - Preparation of “Account at a Glance”.
 - Union Finance accounts which are submitted to the CGA, Ministry of Finance and Principal Director of Audit, Scientific department.
 - Payments of loans and grants to State Government/Grantee Institutions/Autonomous Bodies etc.
 - Rendering technical advice to all PAOs and Ministry; if necessary in consultation with other organization like DOPT, Ministry of Finance and CGA etc.
 - Preparation of Receipt Budget.
 - Preparation of Pension Budget.
 - Procuring and supplying cheque books for and on behalf of PAOs/Cheque drawing DDOs.
 - Maintaining necessary liaison with Controller General of Accounts office and to effect overall co-ordination and control in accounting matters and accredited Bank. Verify and reconcile all receipts and payments made on behalf of Ministry of Earth Sciences through the accredited Bank, State Bank of India.
 - Maintaining accounts with Reserve Bank of India relating to Ministry of Earth Sciences and reconciling the cash balances.
 - Ensuring prompt payments.
 - Speedy settlement of Pension/Provident fund and other retirement benefits.
 - Internal Audit of the ministry, Meteorological Department offices, Autonomous bodies of MoES and its grantee institutions.
 - Making available accounting information to all concerned authorities.
 - Budget co-ordination works of MoES and monitoring of C & AG ATN/PAC paras etc.

- Monitoring of New Pension Scheme and pension revision cases of Pre-2006 and Pre-1990 retirees.
- Computerization of Accounts and e-payment.
- Administrative and co-ordination function of the accounting organization.

9. Internal Audit Wing

The Internal Audit Wing carries out audit of accounts of various offices of the Ministry to ensure that rules, regulations and procedures prescribed by the government are adhered to by these offices in their day to day functioning.

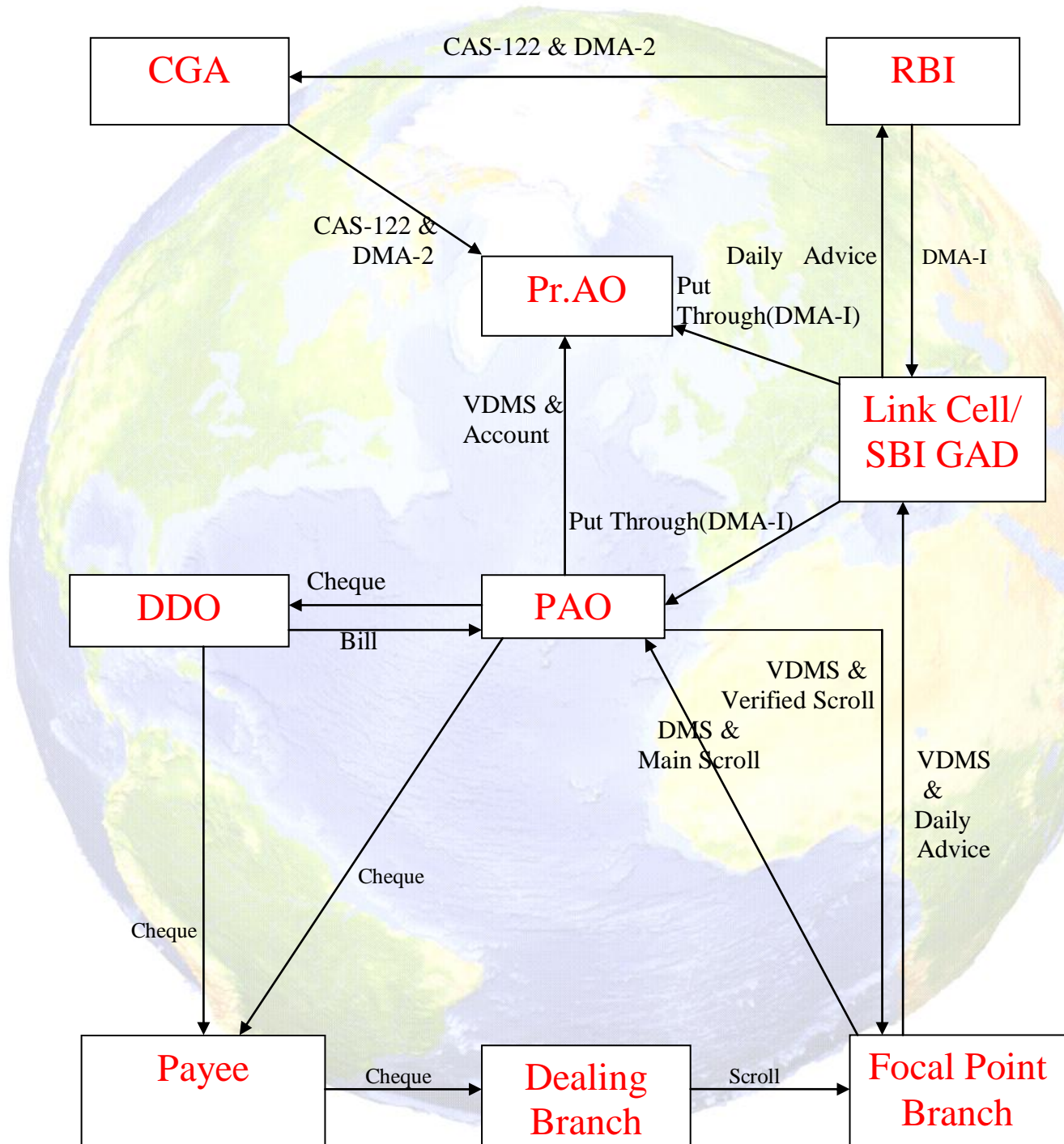
Internal Auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It basically aims at helping the organization to accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. It is also an effective tool for providing objective assurance and advice that adds value, influence change that enhances governance, assist risk management and control processes and improve accountability for results. It also provides valuable information to rectify the procedural mistakes 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 and quantum of funds.

10. Banking arrangements

State Bank of India is the accredited bank for the Department/Ministry. Cheques issued by the PAO are presented to the nominated branch of the accredited bank for payment. The receipts are also remitted to the State Bank of India by CDDOs/PAOs. Any change in accredited bank requires specific approval of Controller General of Accounts, Department of expenditure, Ministry of Finance.

Banking Arrangements

Flow diagram of accounting of Cash
Receipt & Payment



Chapter- 2

The Role of Controller of Accounts (MoES) as per the revised charter of Integrated Finance Scheme issued by the Ministry of Finance

The Controller of Accounts (MoES) is the Head of the accounting organization in the Ministry of Earth Sciences. His functions can be put into the following broad categories:-

(i) Receipts, Payments and Accounts :

- a. Accurate and timely payments in conformity with prescribed rules and regulations;
- b. Timely realization of receipts;
- c. Timely and accurate compilation and consolidation of monthly and annual accounts;
- d. Ensure efficient service delivery to the Ministry/Department by the banking system;
- e. Adherence to prescribed accounting standards, rules and principles; and
- f. Timely, accurate, comprehensive, relevant and useful financial reporting.
- g. In respect of the above responsibilities the Controller of Accounts shall function under the direction, superintendence and control of the Controller General of Accounts.

(ii) Financial Management Systems :

The Controller of Accounts as the Head of the accounts wing shall render their professional expertise in the functioning of the financial management system, from the system point of view and making it more effective. He would also be responsible for the implementation of the financial information systems of the Controller General of Accounts.

(iii) Internal Audit/Performance Audit :

The revised charter of the roles and responsibilities of the Controller of Accounts envisage that the Internal Audit Wing working under the control and supervision of the Controller of Accounts would move beyond the existing system of compliance/regulatory audit and would focus on;

- (i) the appraisal, monitoring and evaluation of individual schemes,
- (ii) assessment of adequacy and effectiveness of internal control in general, soundness of financial systems and reliability of financial and accounting reports in particular;
- (iii) Identification and monitoring of risk factors (including those contained in the Outcome Budget);
- (iv) Critical assessment of economy, efficiency and effectiveness of service delivery mechanism to ensure value for money; and
- (v) Providing an effective monitoring system to facilitate mid course corrections.

The above revised functions shall be carried out as per the guidelines issued by the CGA from time to time.

(iv) FRBM related Tasks :

The Controller of Accounts shall be responsible for assisting in the preparation of the disclosure statements required under the FRBM Act in respect of their Ministry/Department for incorporation in the consolidated statement compiled by the Ministry of Finance for the Government as a whole. He would also provide Financial Adviser with the requisite information and material for his input for Finance Minister's quarterly review of fiscal situation to be presented to the Parliament.

(v) **Expenditure and Cash Management :**

The Controller of Accounts will support Financial Adviser in the discharge of their responsibilities for expenditure and cash management. The expenditure management function should also be closely linked to the Outcome Budget. He would provide support to improve cash management through monitoring of monthly cash flows effectively in the context of cash expenditure/commitments, tighten the system of receipt and payment monitoring and assist in securing greater convergence of revenue inflow and expenditure outflows.

(vi) **Non-Tax Receipt :**

The Controller of Accounts shall be responsible for assisting the Financial Adviser in relation to estimation and flow of non-tax revenue receipts. In the discharge of these responsibilities, the Controller of Accounts shall hold consultations with the administrative divisions to review various non-tax revenue receipts of the Ministries/Departments, review user charges for quantification of the subsidy elements and periodical reviews, as may be required, of rent, license fees, royalties, profit share and dividends.

(vii) **Monitoring of Assets and Liabilities :**

The Controller of Accounts would be responsible for assisting the Financial Adviser to cause appropriate action for Ministry to have a comprehensive record of its assets and liabilities. He should take appropriate action in this regard for initial building up of such records, their ongoing updation and also for the recording of maintenance and optimum utilization of the assets. He shall also be responsible for monitoring Government guarantees.

(viii) **Accounts and Audit :**

Finance Adviser would be kept informed about the overall quality of maintenance of departmental accounts by Controller of Accounts. He would be responsible for providing necessary information to the FAs for his regular review of the progress of internal audit and action taken thereon, so as to make it an important tool for financial management.

(ix) **Budget Formulation :**

The Controller of Accounts will support the Financial Adviser towards improving budgeting and facilitating moving from 'itemized' to 'budgetary' control of expenditure. He would also support the Financial Adviser in assisting the administrative Ministries/Departments in moving towards zero based budgeting and assist in better inter se programme prioritization/allocation within the budgetary ceilings, based on the analysis of expenditure and profile of each programme/ sub-programme and information on cost centers/drivers, assessment of output outcome and performance, and status of the projects/programmes.

(x) **Outcome Budget :**

The Controller of Accounts would provide necessary support to Financial Adviser active involvement in the preparation of Outcome Budgets by the administrative Ministries in accordance with the time schedule/guidelines laid down from time to time by Ministry of Finance. He would also assist in clear definition of measurable and monitorable outcome and set up appropriate appraisal, monitoring and evaluation system (in the context of their Internal Audit/performance audit responsibilities of appraisal, monitoring and evaluation of individual schemes).

(xi) **Performance Budget :**

The Controller of Accounts would provide necessary support to the Financial Adviser in the preparation of Performance Budget for their respective administrative Ministries. He must assist in linking the present, future and past in an integrated manner through Budget Formulation, Outcome Budget and Performance Budget.

(xii) **Reporting Systems- Annual Finance Report and Annual Outcome and Systems Report :**

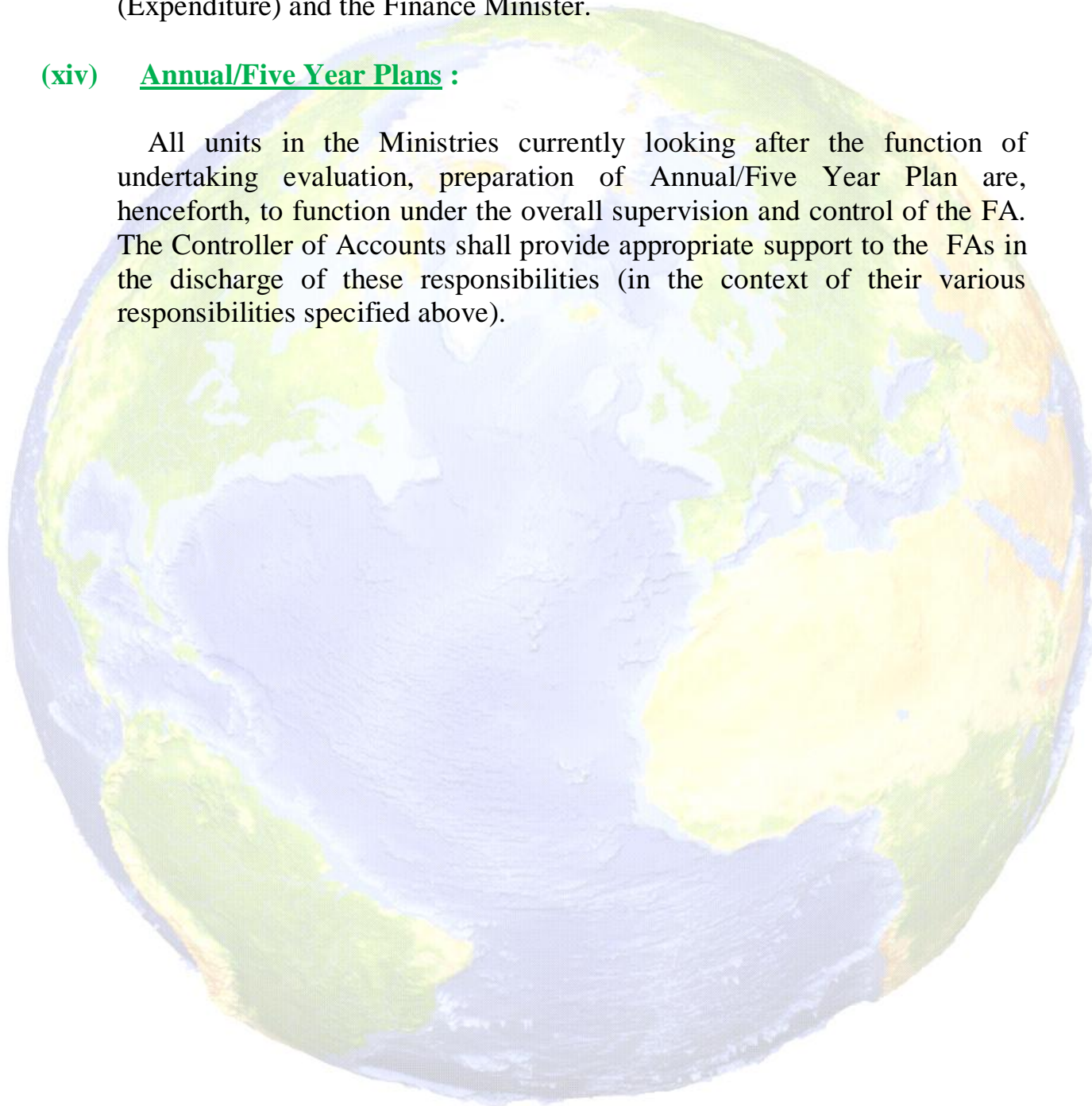
The Controller of Accounts shall be responsible for providing necessary material in respect of Annual Finance Report, Annual Outcome and Systems Report of the Financial Adviser to the Secretary (Expenditure), through the Secretary/the Chief Accounting Authority of the administrative Ministry(structured in such format as may be required following instructions that Ministry of Finance would issue).

(xiii) Interaction between Ministry of Finance and the Financial Adviser :

The Controller of Accounts shall provide required material and assistance for the quarterly meeting of Financial Adviser with Secretary (Expenditure) and the Finance Minister.

(xiv) Annual/Five Year Plans :

All units in the Ministries currently looking after the function of undertaking evaluation, preparation of Annual/Five Year Plan are, henceforth, to function under the overall supervision and control of the FA. The Controller of Accounts shall provide appropriate support to the FAs in the discharge of these responsibilities (in the context of their various responsibilities specified above).



Chapter- 3

Government Accounts

Preparation and Presentation of Accounts:

Accounts of the Union government shall be prepared every year showing the receipts and disbursement for the year, surplus or deficit generated during the year and changes in Government liabilities and assets. The accounts so prepared shall be certified by the Comptroller and Auditor General of India. The report of the Comptroller and Auditor General of India relating to these accounts shall be submitted to the President of India, who shall cause them to be laid before each House of Parliament.

Form of Accounts:

By virtue of the provisions of Article 150 of the Constitution, the Accounts of the Union Government shall be kept in such form as the President may, on the advice of the Comptroller and Auditor-General of India, prescribe.

The Controller General of Accounts in the Ministry of finance (Department of Expenditure) is responsible for prescribing the form of accounts of the Union and States, and to frame, or revise, rules and manuals relating thereto on behalf of the President of India in terms of Article 150 of the Constitution of India, on the advice of the comptroller and Auditor-General of India.

Principles of Accounting:

The main principles according to which the accounts of the Government of India shall be maintained are contained in government Accounting Rules, 1990; Accounting Rules for Treasuries; Account Code Vol.-III and Civil Accounts Manual etc.

Cash-based Accounting :

Government accounts shall be prepared on cash basis. With the exception of such book adjustments as may be authorized by Government Accounting Rules, 1990 or by any general or special order issued by the Central Government on the advice of the Comptroller and Auditor – General of India, the transactions in Government accounts shall represent the actual cash receipts and disbursements during a financial year as distinguished from amount due to or by Government during the same period.

Period of Accounts :

The annual accounts of the Central Government shall record transactions which take place during a financial year running from the 1st April to the 31st March thereof.

Currency in which Accounts are kept :

The accounts of Government shall be maintained in Indian rupees. All foreign currency transactions and foreign aid shall be brought into account after conversion into Indian rupees.

Main Divisions and structure of Accounts:

The accounts of Government shall be kept in three parts, namely Consolidated Fund (Part-I), Contingency Fund (Part-II) and Public Account (Part-III).

Part-I: Consolidated Fund is divided into two Divisions, namely, 'Revenue' and 'Capital' divisions. The Revenue Division comprises of the sections 'Receipt Heads (Revenue Account)' dealing with the proceeds of taxation and other receipts classified as revenue and the section 'Expenditure Heads (Revenue Accounts)' dealing with the expenditure met there-from. The Capital Division comprises of three sections viz. 'Receipt Heads (Capital Accounts)', 'Expenditure Heads (Capital Accounts)' and Public Debt, Loans and Advances, etc. These sections are in turn divided into sectors such as 'General services', 'social and community Services', 'Economic Services', etc., under which specific functions or services are grouped corresponding to the sectors of Plan classification and which are represented by Major Heads (comprising Sub-Major Heads, wherever necessary). All revenues collected, loan raised and their repayment go into this fund. All the expenditure of the government is also met from this fund. Money can be spent through this fund only if it is appropriated by Parliament.

In Part II – Contingency Fund, are recorded transactions connected with the Contingency Fund set up by the Government of India under Article 267 of the Constitution or Section 48 of the Government of Union Territory Act 1963. There shall be a single Major Head to record the transactions there -under, which will be followed by Minor, Sub and/or detailed Heads. The unforeseen expenditure which can not wait approval of Parliament is met from this fund. The government can incur expenditure from this fund with the approval of Ministry of Finance and seek the approval of Parliament later.

In Part III- Public Account, transaction relating to debt (other than those included in Part-I), reserve funds, deposits, advances, suspense, remittances and cash balances shall be recorded. All other moneys received by or on behalf of government are credited to Public Account.

Classification of transactions in Government Accounts:

As a general rule, classification of transactions in Government Accounts, shall have closer reference to functions, programmes and activities of the Government and the object of revenue or expenditure, rather than the department in which the revenue or expenditure occurs.

Major Heads (comprising Sub-Major Heads wherever necessary) are divided into Minor Heads. Minor Heads may have a number of subordinate heads, generally known as Sub-Heads. The sub-Heads are further divided into Detailed Heads followed by Object Heads.

The Major Head of Account falling within the sectors of expenditure heads, generally correspond to functions of Government, while the Minor Heads identify the programmes undertaken to achieve the objectives of the functions represented by the Major Heads. The Sub-Head represents schemes, the Detailed Heads denotes sub-schemes and Object Head represents primary unit of appropriation showing the economic nature of expenditure such as salaries and wages, office expenses, travel expenses, professional services, grants-in-aid etc. The above six tiers are represented by a unique 15 digit numeric code.

Authority to open new Head of Account:

The List of Major and Minor Head of Accounts of Union and State is maintained by the Ministry of Finance (Department of Expenditure-Controller General of Accounts) which is authorized to open a new Head of Account on the advice of the Comptroller and Auditor General of India under the powers of Article 150 of the Constitution. It contains General Directions for opening Heads of Accounts (and also some Sub/Detailed Heads under some of them authorized to be so opened).

Ministries/Departments may open Sub-Heads and Detailed Heads as required by them in consultation with the Budget Division of the Ministry of Finance. Their Principal Accounts Office may open Sub/Detailed Heads required under the Minor Heads falling within the Public Account of India subject to the above stipulations.

The object Heads have been prescribed under Government of India's orders below Rule 8 of Delegations of Financial Powers Rules. The power to amend or modify these Object Heads and to open new Object Heads rest with Department of Expenditure of Ministry of Finance on the advice of the Comptroller and Auditor General of India.

Conformity of Budget Heads with rules of classification:

Budget Heads exhibited in estimates of receipts and expenditure framed by the Government or in any appropriation order shall conform to the prescribed rules of classification.

Responsibility of Departmental Officer:

Every Officer responsible for the collection of Government dues or expenditure of Government money shall see that proper accounts of the receipts and expenditure, as the case may be, are maintained in such form as may have been prescribed for the financial transactions of Government with which he is concerned and tender accurately and promptly all such accounts and returns relating to them as may be required by Government, Controlling Officer or Accounts Officer, as the case may be.

Classifications should be recorded in all the bills and challans by Drawing Officer:

Suitable classification shall be recorded by Drawing Officers on all bills drawn by them. Similarly, classification on challans crediting Government money into the Bank shall be indicated or recorded by Departmental Officers responsible for the collection of Government dues etc. In cases of doubt regarding the Heads under which a transaction should be accounted, however, the matter shall be referred to the Principal Accounts Officer of the Ministry/Department concerned for clarification of the Ministry of Finance and the Controller General of Accounts, wherever necessary.

Charged or Voted expenditure :

The expenditure covered under Article 112(3) of the Constitution of India is charged on the Consolidated Fund of India and is not subject to vote by the legislature. All other expenditure met out of the Consolidated Fund of India is treated as Voted expenditure. Charged or Voted Expenditure shall be shown separately in the accounts as well as in the Budget documents. Salary of President, Judges, C & AG etc. are exempted from vote in the Parliament and these are termed as "Charged" expenditure. Sovereign debt and releases to state government are also "Charged" on the Consolidated Fund of India.

Plan or Non-Plan Expenditure:

Plan expenditure representing expenditure on Plan outlays approved for each scheme or organization by the Planning Commission and indicating the extent to which such outlays are met out of budgetary provisions shall be shown distinctly from each other (Non-Plan) expenditure in the accounts as well as in the Budget documents.

Capital or Revenue Expenditure:

Significant expenditure incurred with the object of acquiring tangible assets or a permanent nature (for use in the organization and not for sale in the ordinary course of business) or enhancing the utility of existing assets, shall broadly be defined as Capital expenditure. Subsequent charges on maintenance, repair, upkeep and working expenses, which are required to maintain the assets in a running order as also all other expenses incurred for the day-to-day running of the organization, including establishments and administrative expenses shall be classified as Revenue expenditure. Capital and Revenue expenditure shall be shown separately in the Accounts.

ANNUAL ACCOUNTS**Appropriation Accounts :**

Appropriation Accounts of Central Ministries (other than Ministry of Railways) and of Central Civil Departments (excluding Department of Posts and Defense Services) shall be prepared by the Principal Accounts Officer of the respective Ministries and Departments (Under the guidance and supervision of the Controller General of Accounts) and signed by their respective Chief Accounting Authorities i.e., the Secretaries in the concerned Ministries or Departments. Union Government Appropriation Accounts (Civil) required to be submitted to Parliament, shall be prepared annually by the Controller General of Accounts by consolidating the aforesaid Appropriation Accounts.

Finance Accounts:

Annual accounts of the Government of India (Including transactions of Department of Posts and Ministries of Defence and Railways and transactions under Public Account of India of Union Territory Governments), showing under the respective Heads the annual receipts and disbursements for the purpose of the Union, called Finance Accounts, shall be prepared by the Controller General of Accounts.

Presentation of Annual Accounts:

The Appropriation and Finance accounts mentioned above, shall be prepared by the respective authorities on the dated mutually agreed upon with the Comptroller and Auditor-General of India, in the forms prescribed by the President on the advice of the Comptroller and Auditor General of India and sent to the latter for recording his certificate. The certified annual accounts and the Reports relating to the accounts shall be submitted by the Comptroller and Auditor General of India to the President in accordance with the provisions of Section 11 of the Comptroller and Auditor-General's (Duties, Powers and Conditions of Services) Act, 1971 and Clause (1) of Article 151 of the Constitution of India.

COMPUTERIZATION OF ACCOUNTS

The process of computerization of accounts in this office started with the accounting functioning starts in the Ministry i.e. 01-04-2007. The software titled COMPACT has been used in the Pay & Accounts offices for computerization of a monthly consolidated account. In this Ministry all the 5 PAO's, voucher level computerization is done using the software COMPACT. All the stages like pre-check, cheque writing, cheque review, scrolls, Transfer Entries and consolidation is being done by using this package. From the month of November-2008 onwards the monthly account has been submitted to the O/o CGA after PAO wise adjustment of Put Through Statement with online acceptance by the Pr. Account's office. 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 other MIS purposes.

COMPACT (PAO 2000) :

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
4. Compilation of Accounts
5. Settlement of Pension Cases
6. Expenditure Vs Budget Control

Pr.AO to e-lekha Package :

This is single user software titled as “Pr.AO to e-lekha package” for use in the Pr. Accounts Offices. Principal Account’s office uploads the budget Estimates of Detailed Demand for Grants, Supplementary Grants and Re-appropriation Orders to e-lekha website with the help of this software.

DEFINED CONTRIBUTION PENSION SCHEME

A new Pension Scheme called “Defined Contribution Pension Scheme” introduced by the Government of India w. e. f. 01-01-2004 has been implemented in the Ministry. All the PAOs and CDDOs are to remit the subscribers contribution to the trustee bank of NSDL and upload the subscriber contribution filed to the NSDL website regularly.

RECENT INITIATIVES ON E- PAYMENT

The e-payment system in all Pay & Accounts Offices of Ministry of Earth Sciences has been successfully implemented w.e.f. 01.04.2012 under phase-II.

e- Payment System

Since, the IT Act, 2000 recognizes the digitally signed documents or electronic records digitally authenticated by means of an electronic method or procedure in accordance with the provisions of section 3 of the Act, the Controller General of Accounts has developed a facility in COMPACT for electronic payment (e-payment) through digitally signed electronic advices. This will replace the existing system of payment through cheque while leveraging the COMPACT application running in all Pay & Accounts Offices in all Ministries/ Departments of Central Government.

The e-payment system developed is a fully secured web based system of electronic payment services which introduces transparency in government payment system. Payment of dues from the government under this system is made by credit of money directly in to the bank account of payee through a digitally signed e-advice generated from COMPACT through the 'Government e-payment Gateway (GePG)' on a secured communication channel. Necessary functional and security certification has been obtained from STQC Directorate for its role out. The system is being implemented in all Central Government Civil Ministries/ Departments in a phased manner.

I. Government e-payment Gateway (GePG)

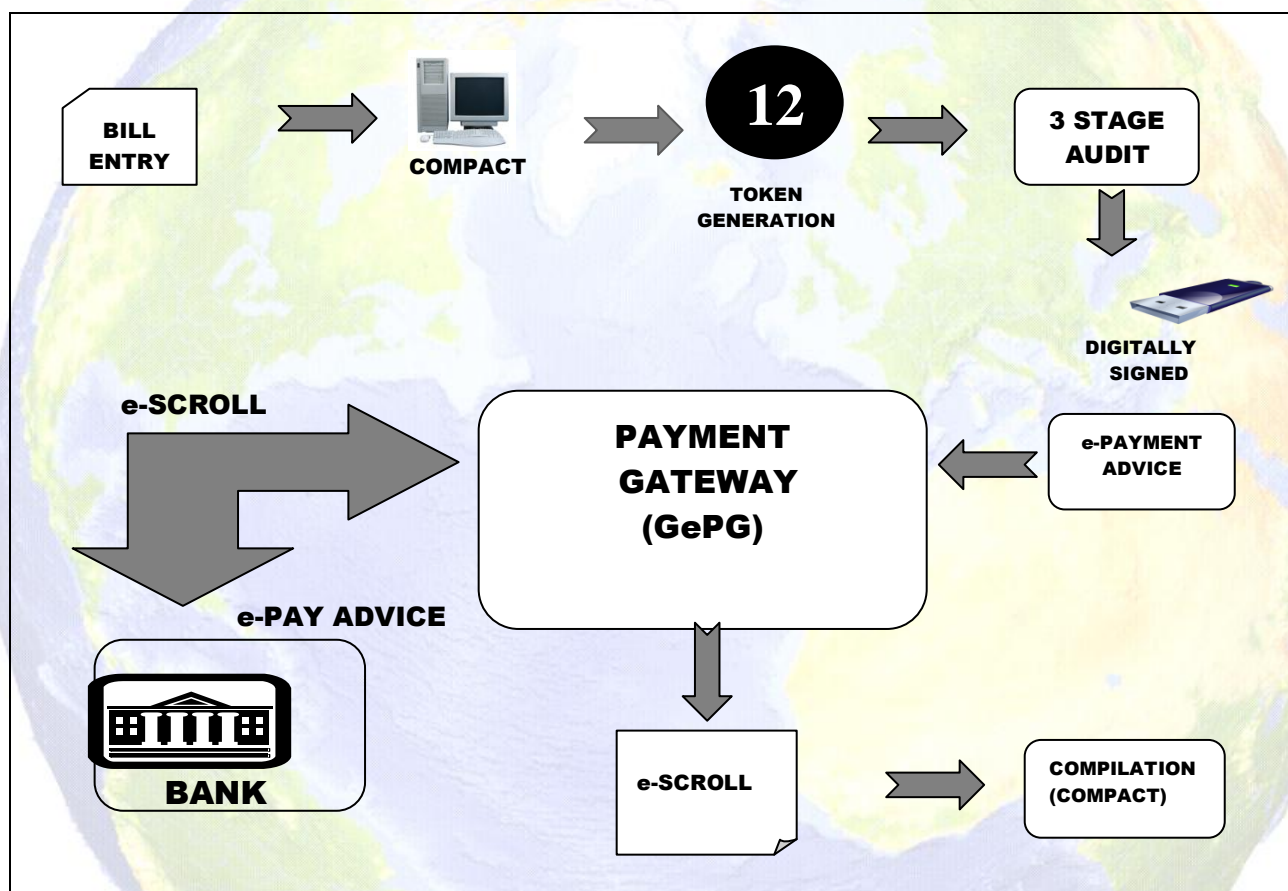
Government e-payment Gateway (GePG) is a portal which enables the successful delivery of payment services from Pay & Accounts Offices for online payment transactions. The portal is developed by the Office of CGA and has got STQC certification from Department of Information & Technology. The GePG serves as middleware between COMPACT application at PAOs and the Core Banking Solutions (CBS) of the banks/RBI and facilitates automating the manual registration process, e-payment advice, and e-scrolls communications.

Highlights of e-payment and GePG System

- High Security Standards and System Logs of Transactions.
- The PAO's applications has the following security requirements in place for effective e-payments.
 - 128 Bit PKI encryption.
 - Integrity of Information: Hash Algorithm (SHA1): security standard are designed to ensure confidently of data, authenticity of data and integrity of data being conveyed on the internet by PAOs to the bank.
 - Non-repudiation- Key generation/ Digital Signature based on 128 Bit PKI Infrastructure (as recommended by RBI)
- Digitally signed e-payment Authorization along with Itemized tracking of each e-payment authorization and automated reconciliation.

Process Flow of e-payment System

Registration of digital signatures: The Pay & Accounts Officer obtains digital signature from the NIC Certifying Authority. The digital signatures obtained from the NIC Certifying Authority are stored in a USB Token called i-Key. The PAO registers the digital signatures with GePG portal through the Principal Accounts Office of the concerned Ministry/ Department. The concerned banks download the PAOs digital signatures from the GePG portal. Digital signatures of the authorized signatory of the concerned banks are also uploaded on GePG portal for authentication of e-payment scrolls provided to PAOs by the banks.



Submission of Bill: The Drawing and Disbursing Officers (DDOs) submit bills for e-payment along with mandate form and details of payee viz. IFSC Code of Bank Branch, A/C Number, Name, Address, etc., to the Pay & Accounts Officer (PAO). A token number is generated from COMPACT and communicated to DDO.

Bill Processing: The bills are processed in the Pay & Accounts office in COMPACT System.

Digital Signatures: Once the bill is passed by the PAO, it is digitally signed using the secure I-Key and e-payment authorization is generated by the system.

Uploading authorization on GePG: The e-payment authorization file (e-advice) is uploaded on the GePG in a secure environment. Concerned banks download the e-advice from GePG and after necessary verification of digital signature etc, the bank would credit the beneficiaries' account using CBS/NEFT/RTGS as applicable.

e-Scrolls: A digitally signed electronic scroll is generated and uploaded by the bank on GePG for all successful e-payments. e-Scrolls are downloaded by the PAOs and incorporated in the COMPACT system for reconciliation and other MIS purposes.

Advantages of e-payment

- Saving in time and effort due to online fund transfer using digitally signed unique e-authorization ID.
- Secure mode of payment.
- Transparency in payment procedure.
- Elimination of physical cheques and their manual processing.
- Elimination of constraints of manual deposit of cheque by the payee into his bank account.
- Enhancement of overall payment processing efficiency.
- Online auto-reconciliation of payments.
- Efficient compilation of accounts.
- Complete audit trail of transactions at all level.

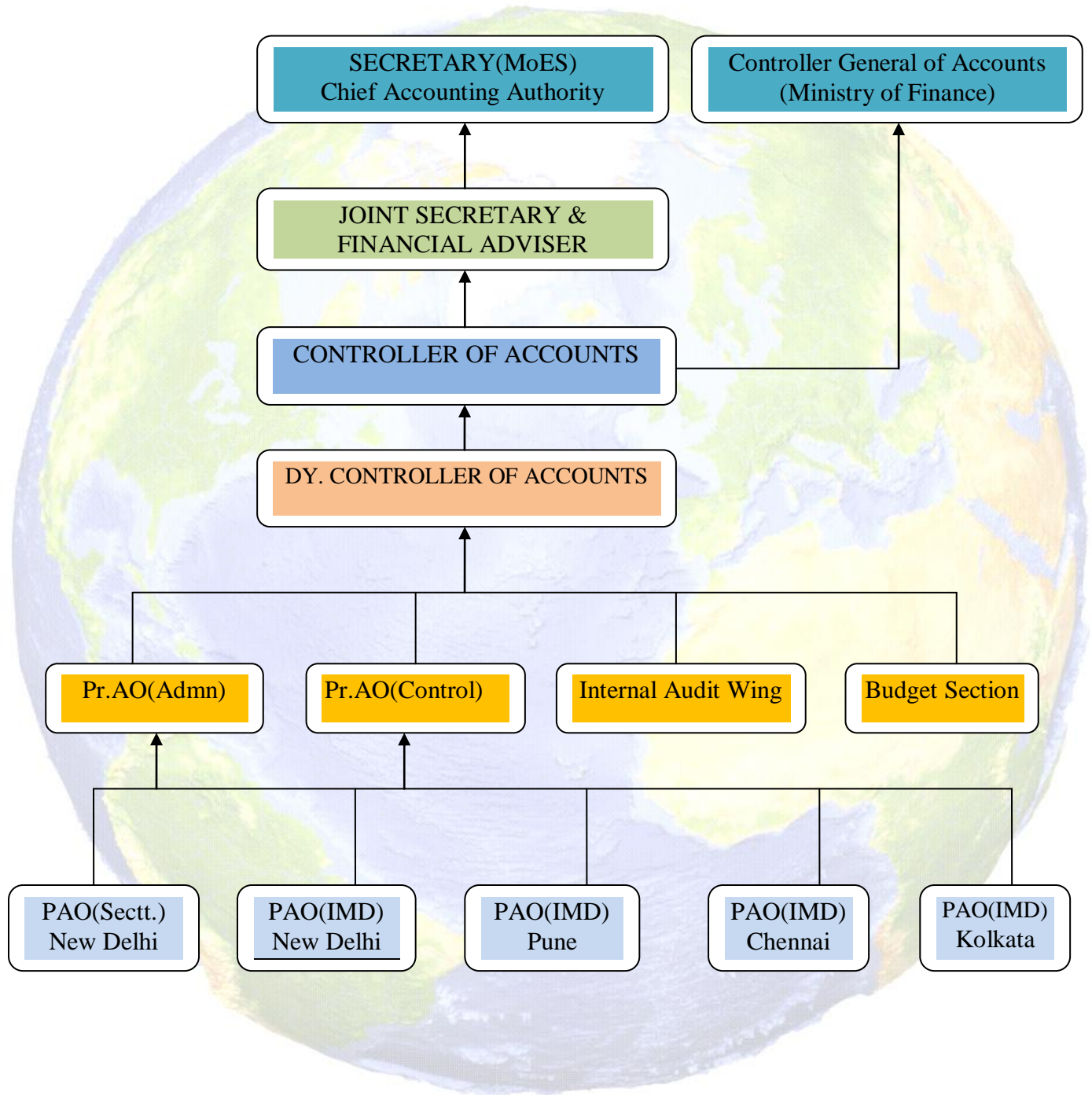
SYSTEMS GROUP

A systems Group has been formed in the Principal Accounts office primarily to oversee the implementation of COMPACT and to issue guidelines for its smooth functioning.

This group is currently involved in:

1. Development of software to monitor Outstanding utilization Certificates.
2. IT related inventory management.
3. Training of staff for the development of office related skills and for COMPACT.
4. All other IT related matters in the CA's organization.

ACCOUNTING ORGANIZATION SETUP IN MINISTRY OF EARTH SCIENCES



Chapter- 4

Highlights of Accounts

Ministry of Earth Sciences 2013-14

Finance Account:

Finance Accounts reflect the account of Ministry of Earth Sciences as a whole. It presents the accounts of receipts and expenditure from the Consolidated Fund of India and Public Accounts along with the financial results, account of public debt, other liabilities, and assets as recorded in the accounts.

The expenditure account of the Ministry of Earth Sciences depicts the picture of total receipts and total disbursement under Revenue & Capital during the year 2013-14.

Receipts:

The receipts and disbursements of Public Account heads mainly appear under Major Head “8009 State Provident Fund”, “8011 Insurance and Pension Funds”, “8014 Postal Life Insurance Schemes”, “8443 Civil Deposits”, “8658 Suspense Account”, “8670 Cheques & Bills” and “8675 Deposits with RBI”.

During 2013-14, total Receipts and Disbursements under Revenue, Capital and Public Account Heads were as below:

(`in Crore)

	Receipts	Disbursement
Revenue Section	116.62	1212.29
Capital Section	0.56	66.58
Public Account	1331.91	170.21

(Fig. as per SCT)

Expenditure:

Revenue Expenditure:

The total revenue expenditure under Grant No.30 during 2013-14 was `1158.00 crore against the Budget Provision `1492.54 crore. This includes the expenditure of `485.34 crore relating to Oceanographic Research, `249.53 crore of Other Scientific Research, `23.53 crore of Secretariat-Economic Services, `399.60 crore under Meteorology.

Capital Expenditure:

Expenditure under Capital grant was `90.15 crore against the budget provision of `201.13 crore under Grant No. 30. The overall savings in Grant No.30 was ` 445.52 crore.

(Fig. as per Appropriation Account Stage-III)

Accounts Highlights

Financial Year 2013-14

Grant No.30

(` in Crore)

Sl. No.	ITEM	BUDGET ESTIMATE	FINAL GRANT	ACTUALS RECEIPTS / EXPENDITURE
1.	Revenue Receipts			
	Tax Revenue	21.17
	Non Tax Revenue	44.82	...	95.45
	Capital Receipts			
	Loans & Advances	0.40	...	0.56
	Total Receipts	45.22	...	117.18
2.	Expenditure			
	Non Plan			
	On revenue A/c Voted	408.79	386.33	372.10
	<u>Charged</u>	<u>0.10</u>	<u>0.00</u>	<u>0.00</u>
	On Capital A /c Voted	0.11	0.05	0.05
3.	Plan			
	On revenue A/c Voted	1080.00	809.05	785.90
	<u>Charged</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	On Capital A/c Voted	201.00	111.03	90.10
4.	Total Revenue exp.			
	voted	1492.52	1195.38	1158.00
	<u>Charged</u>	<u>0.10</u>	<u>0.00</u>	<u>0.00</u>
	Total Capital Exp.			
	Voted	201.11	111.08	90.15
5.	Total Expenditure	1693.73	1306.46	1248.15
	Voted	1693.63	1306.46	1248.15
	<u>Charged</u>	<u>0.10</u>	<u>0.00</u>	<u>0.00</u>

(Fig. as per Appropriation Account Stage-III & SCT)

FUND FLOW**Financial Year 2013-14***(` in Crore)*

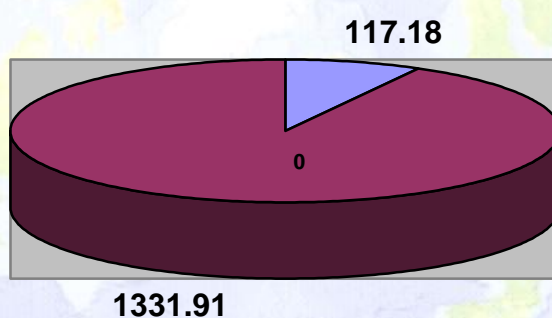
RECEIPTS(Cr.)		DISBURSEMENTS(Dr.)	
Consolidated Fund of India		Consolidated Fund of India	
Revenue receipts		Voted	
		Revenue Expenditure	
Tax Revenue	21.17	General Services	38.72
Non-Tax Revenue	95.45	Social Services	0.12
		Economic services	1149.10
		Grant-in-Aid(Contribution)	0.15
		Charged Expenditure	24.21
Capital Receipts		Capital	
Loan Recoveries	0.56	General service	---
		Social Services	---
		Economic Services	66.36
		Loans And Advances	0.22
Total (C.F.I.)	117.18	Total (C.F.I.)	1278.88
Public Accounts		Public Accounts	
Small Savings Provident Fund	80.07	Small Savings Provident Fund	62.85
Reserve Fund	--	Reserve Fund	--
Deposits and Advances	0.33	Deposits and Advances	0.12
Suspense and Misc.	1251.51	Suspense and Misc.	107.24
Total (Public Accounts)	1331.91	Total (Public Accounts)	170.21
Total Receipts	1449.09	Total Disbursements	1449.09

Figures are based on SCT figures and include transaction pertaining to Grant No.30 of Ministry of Earth Sciences and other composite grants.

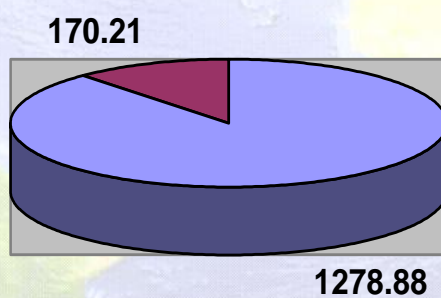
GRAPH NO.2

FUND FLOW DURING 2013-14

(` in Crore)

RECEIPTS

Consolidated Fund of India Public Account

DISBURSEMENT

Consolidated Fund of India Public Account

Total Budget Outlay and Total Expenditure 2013-14

Grant No.30

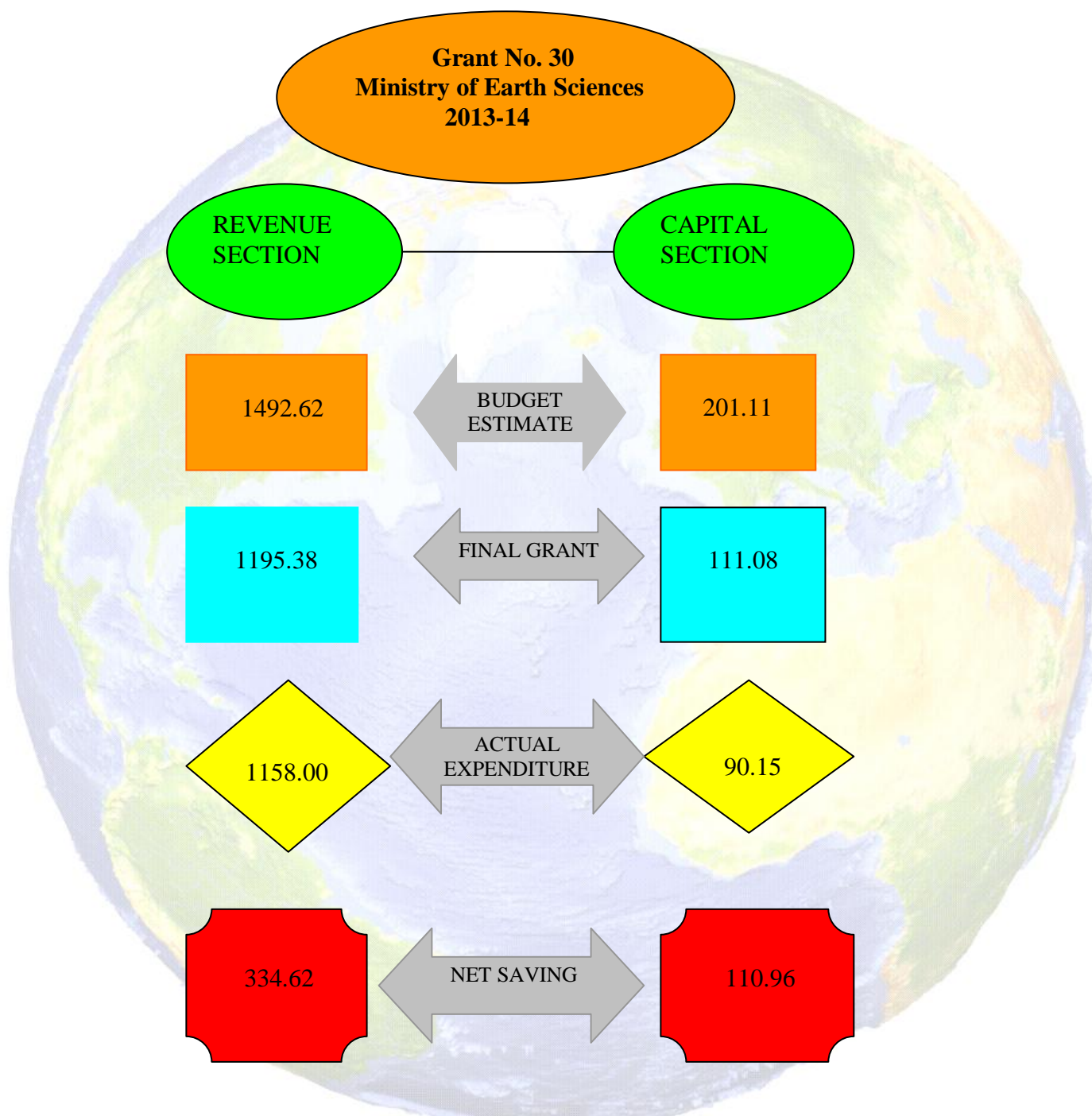
(` in Crore)

Section	Final Grant	Expenditure
Revenue Section		
Plan	809.05	785.90
Non-Plan	386.33	372.10
Non- Plan (Charged)	<u>0.00</u>	<u>0.00</u>
Total	1195.38	1158.00
Capital Section		
Plan	111.03	90.10
Non-Plan	0.05	0.05
Total	111.08	90.15
Grant Total	1306.46	1248.15
Variation between Final Grant & Expenditure	58.31	

(Fig. as per Appropriation Account Stage-III)

ACCOUNTING OPERATIONS – AN OVERVIEW

(₹ in Crore)



(Fig. as per Appropriation Account Stage-III & Condensed Accounts)

Chapter- 5

Expenditure Analysis 2013-14

During the year 2013-14 under Grant No. 30 the Gross expenditure was ` **1248.15 crore** against the budget estimate of ` **1693.77 crore**. Thus, there was an overall saving of ` **445.62 crore**. Details of savings have been discussed in this Chapter. The expenditure trends show an increasing trend in the past few years. The sectoral analysis reveals that the major expenditure is on the scientific sector. The major trends, components of expenditure etc. are explained in the form of Appropriation Tables and diagrams here below:-

(` in Crore)

Grant No.		Revenue	Capital	Total
30	Voted	1158.00	90.15	1248.15
	Charged	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

(Fig. as per Appropriation Account Stage-III)

Total Plan & Non-Plan Expenditure

Financial year 2013-14

(` in Crore)

Grant No.	Plan Expenditure	Non-Plan Expenditure
30	876.00	372.15

(Fig. as per Appropriation Account Stage-III)

Major Head-Wise Expenditure during 2013-14:**Grant No.30** (As per Appropriation Account)

(` in Thousands)

Head	Total Grant Or Appropriation	Actual Expenditure	Excess + Saving -
Major Head "3451"			
O. 24,54,00			
R. -44,60	24,09,00	23,52,72	-56,68
Major Head "3403"			
O. 6,79,66,00			
R. -1,86,62,00	4,93,04,00	4,85,33,52	-7,70,48
Major Head "3425"			
O. 2,90,36,00			
S. 1,00			
R. -23,82,00	2,66,55,00	2,49,53,51	-17,01,49
Major Head "3455"			
<u>Charged</u>			
O. 10,00
R. - 10,00			
<u>Voted</u>			
O. 4,97,96,00			
S. 1,00			
R. -86,27,00	4,11,70,00	3,99,60,18	-12,09,82
Capital Section			
Major Head "5403"			
O. 5,00,00			
S. 1,00			
R. -2,99,00	8,00,00	5,23,56	-2,76,44
Major Head "5425"			
O. 29,00,00			
S. 1,00			
R. -10,01,00	19,00,00	7,84,15	-11,15,85
Major Head "5455"			
O. 1,67,11,00			
R. -83,03,00	84,08,00	77,06,94	-7,01,06

OBJECT HEADWISE EXPENDITURE OF 2013-14

(` in crores)

A/c Code	Object Head	Budget Estimates	Revised Estimates	Expenditure
01	Salary	314.01	292.52	290.93
02	Wages	3.24	3.01	2.93
03	Overtime Allowance	1.52	1.44	1.34
06	Medical Treatment	3.58	3.38	3.06
11	Domestic Travel Expenses	9.83	7.44	6.68
12	Foreign Travel Expenses	7.56	3.85	3.60
13	Office Expenses	40.07	40.48	38.56
14	Rents, Rates and Taxes	0.81	0.81	0.72
16	Publications	1.23	0.52	0.35
17	BCTT	0.01	0.01	0
20	Other Administrative Expenses	2.77	1.75	1.19
21	Supplies & Materials	21.35	9.44	7.44
24	P.O.L.	0.08	0.01	0
26	Advertising and Publicity	2.44	2.44	1.32
27	Minor Works	10.70	13.80	12.13
28	Professional Services	25.01	18.66	15.39
30	Other Contractual Services	61.14	52.98	48.71
31	Grant-in-aid	894.94	679.82	663.99
32	Contributions	14.65	13.58	5.77
33	Subsidies	0.07	0.03	0.02
34	Scholarships / Stipend	0.08	0.08	0.11
35	Grants for creation of capital Assets	32.00	27.00	26.88
36	Grant-in-aid(Salary)	40.50	24.96	24.96
50	Other charges (Charged)	0.10	0	0
50	Other charges (Voted)	4.08	2.55	1.90
51	Motor vehicles	1.01	0.11	0.06
52	Machinery and Equipment	117.95	59.50	46.83
53	Major Works	83.00	50.95	43.27
	TOTAL	1693.73	1311.12	1248.14
70	Less Deduct Recoveries	-3.73	-3.12	-4.85
	TOTAL	1690.00	1308.00	1243.29

(Fig. as per DDG & e-Lekha 2013-14)

SCHEME WISE EXPENDITURE (` in Crore)						
Head of Account	NAME OF THE SCHEME	B.E. (2013-2014)	FINAL-GRANT (2013-2014)	Expenditure	% w.r.t. B.E.	% w.r.t. FINAL GRANT
34030000403	OCEAN OBSERVATIONS -- (Voted)	45.00	40.00	38.57	85.71	96.43
34030000404	OCEAN SCIENCE & SERVICES --(Voted)	81.00	65.00	63.06	77.85	97.02
34030010101	OCEANOGRAPHIC RESEARCH VESSEL --(Voted)	31.70	30.52	29.69	93.66	97.28
34030010102	FISHERY AND OCEANOGRAPHIC RESEARCH VESSEL(FORV)/ MARINE LIVING RESOURCES(MLR) -- (Voted)	29.96	20.48	17.01	56.78	80.06
34030010105	OCEAN SURVEY & MINERAL RESOURCES --(Voted)	70.00	45.98	41.03	58.61	89.23
34030010106	OCEAN TECHNOLOGY -- (Voted)	90.00	83.52	83.52	92.80	100.00
34030010107	OCEAN RESEARCH VESSELS - --(Voted)	135.00	56.50	56.47	41.83	99.95
34030010206	POLAR SCIENCES & CRYOSPHERE --(Voted)	200.00	155.99	155.98	77.99	99.99
34256020002	ASSISTANCE TO SCIENTIFIC INSTITUTIONS/PROFESSIONAL BODIES/ AUTONOMOUS R & D INSTITUTIONS --(Voted)	23.54	23.54	17.55	74.55	74.55
34256020049	SEISMOLOGICAL RESEARCH -- (Voted)	53.00	40.00	39.13	73.83	97.83
34256020050	GEOSCIENCES --(Voted)	15.00	15.00	8.11	54.07	54.07
34256020051	HIGH PERFORMANCE COMPUTING SYSTEM --(Voted)	125.00	104.00	103.02	82.42	99.06
34256020052	RESEARCH EDUCATION AND TRAINING OUTREACH --(Voted)	68.00	80.50	76.88	113.06	95.50
34256060001	NATIONAL CENTRE FOR MEDIUM RANGE WEATHER FORECASTING (NCMRWF) -- (Voted)	5.82	5.01	4.84	83.16	96.61
34510009017	DEPARTMENT OF OCEAN DEVELOPMENT/MINISTRY OF EARTH SCIENCE --(Voted)	18.62	19.09	18.55	99.62	97.17
34510009069	DEPARTMENTALIZED ACCOUNTING ORGANIZATION OF MINISTRY OF EARTH SCIENCES --(Voted)	5.92	5.32	4.98	84.12	93.61
34550000101	DIRECTOR GENERAL-METEREOROLOGY --(Charged)	0.10	0	0	0	0
34550000101	DIRECTOR GENERAL-METEREOROLOGY --(Voted)	32.05	30.40	28.38	88.55	93.36
34550000102	ATMOSPHERIC OBSERVATION SYSTEMS NETWORK --(Voted)	70.00	68.00	61.43	87.76	90.34
34550000103	ATMOSPHERIC PROCESS & MODELLING & SERVICES -- (Voted)	33.00	30.00	28.88	87.52	96.27
34550000104	CLIMATE CHANGE RESEARCH --(Voted)	65.00	30.00	29.82	45.88	99.40
34550000105	AIRBORNE PLATFORMS -- (Voted)	30.00	0.01	0	0	0
34550000301	TRAINING ORGANIZATIONS -- (Voted)	3.53	3.23	3.12	88.39	96.59
34550000401	RESEARCH AND DEVELOPMENT SERVICES -- (Voted)	27.21	22.91	19.69	72.36	85.94

SCHEME WISE EXPENDITURE (`in Crore)						
Head of Account	NAME OF THE SCHEME	B.E. (2013-14)	FINAL-GRANT (2012-13)	Expendi- ture	% w.r.t. B.E.	% w.r.t. FINAL GRANT
34550010101	SATELLITE SERVICES / SPACE METEROLOGY -- (Voted)	17.47	15.10	12.92	73.96	85.56
34550010201	OBSERVATORY SERVICES --(Voted)	137.71	136.82	142.05	103.15	103.82
34550020001	METEROLOGICAL SERVICES --(Voted)	75.71	67.95	65.96	87.12	97.07
34550079801	CONTRIBUTION TO WORLD METEOROLOGICAL ORGANISATION -- (Voted)	2.20	2.20	2.19	99.55	99.55
34550079802	CONTRIBUTION TO INTERNATIONAL SEISMOLOGICAL CENTRE --(Voted)	0.35	0.35	0.30	85.71	85.71
54030010104	OCEAN SCIENCES & SERVICES -- (Voted)	5.00	8.00	5.24	104.80	65.50
54250080012	SEISMOLOGICAL RESEARCH -- (Voted)	27.00	17.00	7.84	29.04	46.12
54250080015	RESEARCH EDUCATION AND TRAINING OUTREACH -- (Voted)	2.00	1.50	0	0	0
54550010102	ATMOSPHERIC OBSERVATION SYSTEMS NETWORK --(Voted)	130.00	61.00	55.82	42.94	91.51
54550010103	ATMOSPHERIC PROCESSES & MODELLING & SERVICES --(Voted)	37.00	23.00	21.20	57.30	92.17
54550010201	EQUIPMENT / OPERATION & MAINTENANCE -- (Voted)	0.11	0.08	0.05	45.45	62.50
TOTAL		1690.00	1308.00	1243.29	73.57	95.05

(Fig. as per Appropriation Accounts Stage-III)

The details of Expenditure incurred by other Ministries/Departments on behalf of ministry of Earth Sciences during 2013-14

REVENUE SECTION

(` in Thousands)

Ministry / Department	Major Head / Minor head	Amount
M/o Information & Broadcasting	3451-Secretariat Economic Services 00.090- Secretariat	600
M/o Commerce (Supply Wing)	17- Ministry of Earth Sciences	383
M/o Information & Broadcasting	3425- Other Scientific Research 60.200- Assistance to Other Scientific Bodies.	14
M/o Commerce (Supply Wing)	49- Seismological Research	788
M/o Urban Development		450
M/o Information & Broadcasting	3425- Other Scientific Research 60.200- Assistance to Other Scientific Bodies.	1764
M/o Commerce (Supply Wing)	52- Research Education & Training Outreach	673
M/o Commerce (Supply Wing)	3455- Meteorology 00.001- Direction & Administration 01- Director General - Meteorology	103
M/o Information & Broadcasting	3455- Meteorology 00.001- Direction & Administration	999
M/o Commerce (Supply Wing)	02- Atmospheric Observations Systems Networks	627
M/o Urban Development		40438
M/o Commerce (Supply Wing)	3455- Meteorology 00.001- Direction & Administration 03- Atmospheric Process and Modelling Services	889
M/o Commerce (Supply Wing)	3455- Meteorology 00.102- Observatories & Weather Stations	761
M/o Urban Development	01-Observatory Services	8076
M/o Commerce (Supply Wing)	3455- Meteorology 00.200- Other Meteorological Services	1362
M/o Urban Development	01-Meteorology Services	84
	Total Revenue Section	58011

The details of Expenditure incurred by other Ministries/Departments on behalf of ministry of Earth Sciences during 2013-14

CAPITAL SECTION

(` in Thousands)

Ministry / Department	Major Head / Minor head	Amount
M/o Urban Development	5403-Capital Outlay on Oceanographic Research 00.101- Oceanographic Survey 04- Ocean Science and Services	43991
M/o Urban Development	5425-Capital Outlay on Other Scientific and Environmental Research 00.800- Other Expenditure 12- Seismological Research	1938
M/o Commerce (Supply Wing)	5455-Capital Outlay on Meteorology	532
M/o Urban Development	00.101- Satellite Services 02- Atmospheric Observations Systems Networks	191378
	Total Capital Section	295850

Source: Annual Expenditure Statement of Agent Ministries 2013-14

The details of Expenditure incurred by Ministry of Earth Sciences on behalf of other Ministries/Department during 2013-14

(` in Thousand)

Ministry / Department	Major Head / Minor head	Amount
Ministry of Agriculture	2401- Crop Husbandry 00.111- Agricultural Economics and Statistics 21- Forecasting Agricultural Output Using Space Agro-Metrology and Land Based Observations 00.28- Professional Services	17481
Ministry of External Affairs	3605- Technical and Economic Co-Operation with Other Countries 00.101- Co-Operation with Other Countries 35- Asean Multilateral 00.32- Contributions	1497

Source: Annual Expenditure Statement of Agent Ministries 2013-14

Trend of Sectoral Analysis of Expenditure

(` in Crore)

Particulars	2012-13			2013-14		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
Revenue Account						
General Service	--	69.27	69.27	--	62.92	62.92
Social Service	--	0.09	0.09	--	0.12	0.12
Economic Service	689.42	359.73	1049.16	782.99	366.11	1149.10
Total	689.42	429.09	1118.52	782.99	429.15	1212.14
Capital Account						
General Service	---	---	---	---	---	---
Social Service	---	---	---	---	---	---
Economic Service	89.58	0.06	89.64	66.31	0.05	66.36
Loans & Advances	---	0.54	0.54	---	0.22	0.22
Total	89.58	0.60	90.18	66.31	0.27	66.58

Note: - Based on SCT figures.

Monthly Flow of Expenditure 2013-14: Grant No.30

(` In Crore)

Month	Plan Expenditure	Non-Plan Expenditure	Total Expenditure
April	6.56	41.53	48.09
May	21.89	28.49	50.38
June	116.16	58.55	174.71
July	278.85	25.80	304.65
August	86.40	24.28	110.68
September	12.02	24.72	36.74
October	38.55	38.98	77.53
November	39.42	25.21	64.63
December	88.00	27.72	115.72
January	20.16	28.75	48.91
February	63.80	25.39	89.19
March	75.76	16.73	92.49
Total	847.57	366.15	1213.72

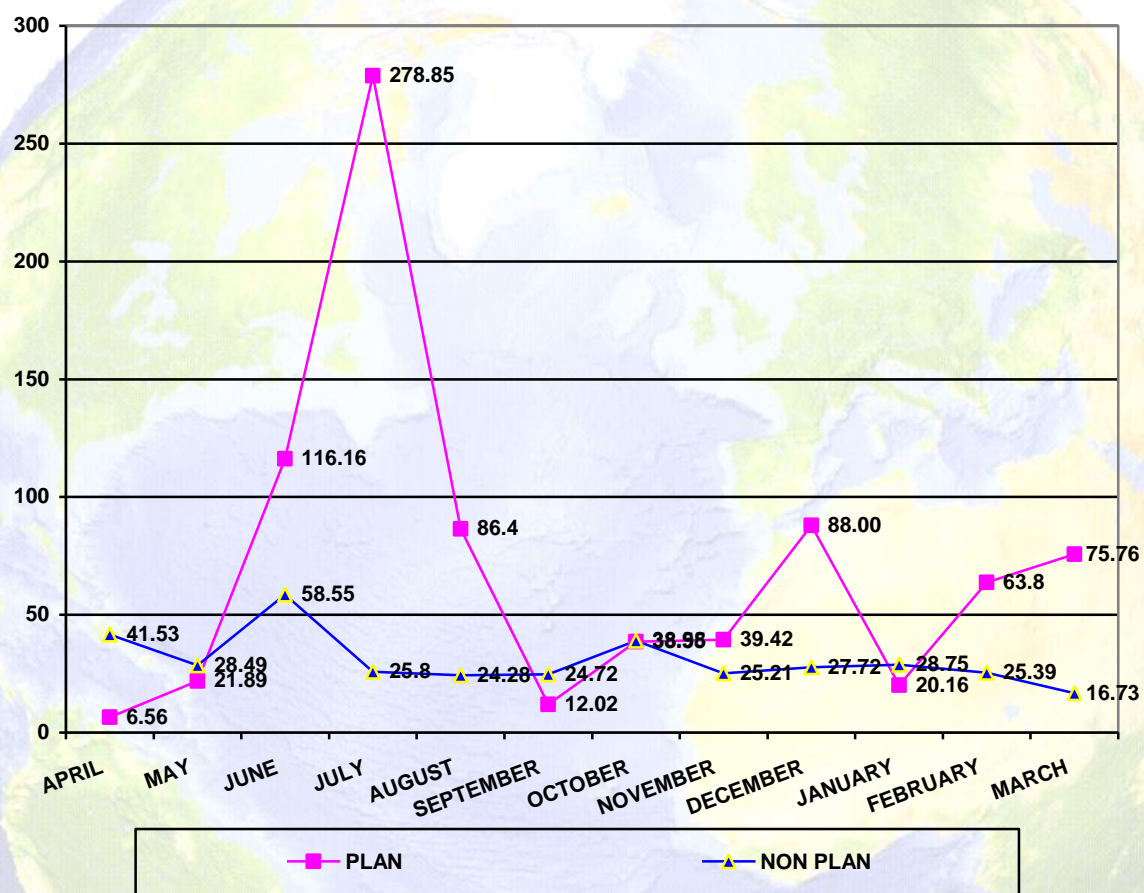
Note: - Figures as per Monthly Accounts (e-lekha) of respective months (net expenditure).

For Graphical representations see Graph No.3

GRAPH No.3

(` in Crore)

MONTHLY FLOW OF EXPENDITURE DURING 2012-13



Chapter-6

Receipts Analysis 2013-14

Tax Revenue consists of Corporation tax, Income tax and other taxes on Income and Expenditure. Non-tax Revenue consists of Interest Receipts and other receipts. The major contribution towards revenue receipts were from non-tax revenue receipts, under capital section the receipts were primarily from the refund of interest and installments of Loans and Advances to the government servants and others. The details of these receipts and the trends are presented in tabular and graphical format below:-

(`in Crore)

Revenue Account	Receipts
Receipt Head(Revenue Account)	
A. Tax Revenue	
0021-Taxes on Income other than corporation tax	20.99
0044- Service Tax	0.18
Total Tax Revenue	21.17
B. Non-Tax Revenue	
0049-Interest Receipts	0.64
0070-Other Administrative Services	--
0071-Contribution and Recoveries towards Pension & other Retirement scheme	0.03
0075- Misc. General Services	--
0210-Medical & Public Health	0.82
0216-Housing	1.11
0235-Social Security & Welfare	--
1425-Other Scientific Research	16.59
1475-Other General Economic Service	76.26
Total Non-Tax Revenue	95.45
Total – Receipts (Tax + Non Tax Revenue)	116.62
Capital Accounts	
7610-Loans to Govt. Servants	0.56
Total Receipts (Revenue + Capital)	117.18

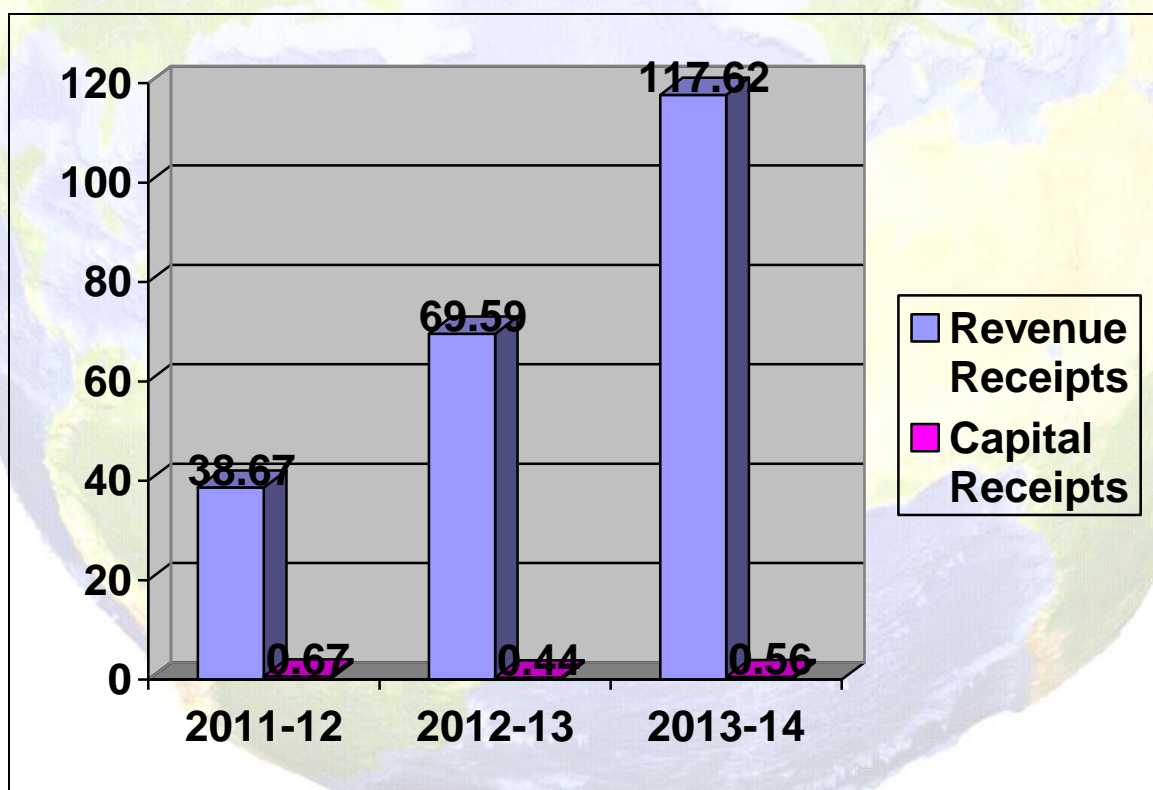
Source: SCT figures 2013-14

Receipts Over the Year 2011-12, 2012-13 & 2013-14:

(` in Crore)

Year	Revenue Receipts	Capital Receipts	Total
2011-12	38.67	0.67	39.34
2012-13	69.59	0.44	70.03
2013-14	117.62	0.56	70.03

For Graphical Representation see Graph No.4



Graph No.4

Chapter-7

Grant-in-Aid & Utilization Certificates

GRANT-IN-AID RELEASES FOR THE YEAR 2013-14

(` in Crore)

S.No.	INSTITUTES NAME	Grants Released	%age
1.	NIOT, CHENNAI	177.80	24.83
2.	NCAOR, GOA	200.54	28.02
3.	INCOIS, HYDERABAD	68.19	9.53
4.	IITM, PUNE	193.11	26.97
5.	NCES, TERVANDRAM	4.14	0.58
6.	S.N. BOSE, KOLKATA	1.23	0.17
7.	UNIVERSITY OF JAMMU	1.02	0.14
8.	IIT, MADRAS	1.54	0.22
9.	IIT, ROORKEE	3.15	0.44
10.	CDRI, LUCKNOW	2.90	0.41
11.	GEOLOGICAL SOCIETY, BANGLORE	3.00	0.42
12.	IUAC, NEW DELHI	9.40	1.31
13.	IIT, KHARAGPUR	1.65	0.23
14.	AMRITA UNIVESITY, KERALA	2.36	0.33
15.	IIT, BOMBAY	0.49	0.07
16.	NGRI,	18.61	2.60
17.	INDIAN SCHOOL OF MINES DHANBAD	0.93	0.13
18.	KUMAUN UNIVERSITY, NAINITAL	0.55	0.08
	SUB TOTAL:-	690.61	96.48
	Other Institutes holding smaller grants i.e.	25.22	3.52
	GRAND TOTAL:-	715.83	100.00

Grant-in-Aid & Utilization Certificates

GRANT-IN-AID RELEASES FOR THE YEAR 2012-13

(` in Crore)

S.No.	INSTITUTES NAME	Grants Released	%age
1.	NIOT, CHENNAI	136.67	21.35
2.	NCAOR, GOA	236.21	36.90
3.	INCOIS, HYDERABAD	72.17	11.27
4.	IITM, PUNE	153.46	23.97
5.	NIO, GOA	2.34	0.37
6.	IIT, GANDHINAGAR	1.50	0.23
7.	SAMEER, BOMBAY	2.88	0.45
8.	IIMT, BHUBNESHWAR	1.31	0.20
9.	IIT, ROORKEE	0.67	0.10
10.	CDRI, LUCKNOW	3.48	0.54
11.	ANNAMALAI UNIVERSITY, PARANGIPETIAI	0.52	0.08
12.	IIGT, HYDERABAD	0.92	0.14
13.	IIT, KHARAGPUR	1.03	0.16
14.	MANIPUR UNIVERSITY	7.70	1.20
15.	NGRI, HYDRABAD	0.33	0.05
16.	IIT, KANPUR	0.41	0.06
	SUB TOTAL:-	621.60	97.10
	Other Institutes holding smaller grants i.e.	18.54	2.90
	GRAND TOTAL:-	640.14	100

GRANT-IN-AID RELEASES FOR THE YEAR 2011-12*(` in Crore)*

S.No.	INSTITUTES NAME	Grants Released	%age
1.	NIOT, CHENNAI	124.11	18.96
2.	NCAOR, GOA	298.51	45.61
3.	INCOIS, HYDERABAD	51.41	7.85
4.	IITM, PUNE	107.19	16.38
5.	NIO, GOA	7.52	1.15
6.	KOCHI UNIVERSITY SCIENCE & TECHNOLOGY	0.99	0.15
7.	ANNAIMALAI UNIVERSITY, CHIDAMBARAM	1.31	0.20
8.	IIT, KHARAGPUR	2.91	0.44
9.	GOA UNIVERSITY	0.62	0.09
10.	INTER UNIVERSITY ACCELERATOR, NEW DELHI	6.80	1.04
11.	NGRI, HYDERABAD	15.96	2.44
12.	I.I.T., DELHI	2.80	0.43
13.	INDIAN INSTITUTE OF SCIENCE, BANGLORE	3.38	0.52
14.	CSIR, NEW DELHI	1.51	0.23
15.	PRL, AHAMDABAD	0.97	0.15
16.	I.I.T, ROORKEE	0.69	0.11
17.	I.I.T., KANPUR	1.97	0.30
	SUB TOTAL:-	628.65	96.05
	Other Institutes holding smaller grants i.e.	25.84	3.95
	GRAND TOTAL:-	654.49	100.00

POSITION OF OUTSTANDING UTILIZATION CERTIFICATES
AS ON 31-10-2014

(`in Lakh)

Year of Sanction	<u>Year-wise Opening Balance</u>		<u>Year-wise UCs Received and UCs Received upto 31-10--2014</u>		<u>Year-wise outstanding UCs and outstanding UCs upto31-10-2014</u>	
	No.	Amount	No.	Amount	No.	Amount
1983-84	9	0.72	0	0.00	9	0.72
1984-85	16	12.62	3	0.91	13	11.71
1985-86	12	4.58	1	0.10	11	4.48
1986-87	11	7.31	2	0.70	9	6.61
1987-88	24	16.99	3	0.95	21	16.04
1988-89	32	85.84	6	1.22	26	84.62
1989-90	47	22.65	3	1.37	44	21.28
1990-91	30	78.70	6	3.42	24	75.28
1991-92	3	0.38	2	0.30	1	0.08
1992-93	12	177.12	2	2.04	10	175.08
1993-94	6	59.57	0	0.00	6	59.57
1994-95	8	35.51	0	0.00	8	35.51
1995-96	24	114.57	3	3.74	21	110.83
1996-97	30	37.23	6	7.23	24	30.00
1997-98	32	140.66	1	0.20	31	140.46
1998-99	22	217.40	3	21.18	19	196.22
1999-00	24	528.30	2	3.26	22	525.04
2000-01	16	54.60	3	12.18	13	42.42
2001-02	10	12.59	2	0.80	8	11.79
2002-03	8	10.40	0	0.00	8	10.40
2003-04	37	57.52	7	11.92	30	45.60
2004-05	24	459.20	1	11.90	23	447.30
2005-06	31	217.15	4	7.10	27	210.05
2006-07	20	443.55	2	29.51	18	414.04
2007-08	58	618.50	8	147.71	50	470.79
2008-09	40	864.51	2	5.00	38	859.51
2009-10	36	217.95	4	11.90	32	206.05
2010-11	128	683.92	18	93.93	110	589.99
2011-12	81	1185.37	18	461.23	63	724.14
2012-13	133	11221.20	72	10411.21	61	809.99
TOTAL	964	17586.61	184	11251.01	780	6335.60

POSITION OF UTILIZATION CERTIFICATES
AS ON 01-04-2014

(` in Lakh)

<u>Year of Sanction</u>	<u>Year-wise Opening Balance</u>		<u>Year-wise UCs Received and UCs Received upto 30-09-2014</u>		<u>Year-wise outstanding UCs and outstanding UCs upto 30-09-2014</u>	
	No.	Amount	No.	Amount	No.	Amount
1983-84	9	0.72	0	0	9	0.72
1984-85	16	12.62	0	0	16	12.62
1985-86	12	4.58	1	0.10	11	4.48
1986-87	11	7.31	2	0.70	9	6.61
1987-88	24	16.99	2	0.60	22	16.39
1988-89	32	85.84	5	1.12	27	84.72
1989-90	47	22.65	3	1.37	44	21.28
1990-91	30	78.70	6	3.42	24	75.28
1991-92	3	0.38	2	0.30	1	0.08
1992-93	12	177.12	2	2.04	10	175.08
1993-94	6	59.57	0	0	6	59.57
1994-95	8	35.51	0	0	8	35.51
1995-96	24	114.57	3	3.74	21	110.83
1996-97	30	37.23	6	7.23	24	30.00
1997-98	32	140.66	1	0.20	31	140.46
1998-99	22	217.40	2	20.69	20	196.71
1999-00	24	528.30	1	2.86	23	525.44
2000-01	16	54.60	2	4.21	14	50.39
2001-02	10	12.59	2	0.80	8	11.79
2002-03	8	10.40	0	0	8	10.40
2003-04	37	57.52	6	11.62	31	45.90
2004-05	24	459.20	1	11.90	23	447.30
2005-06	31	217.15	3	6.50	28	210.65
2006-07	20	443.55	2	29.51	18	414.04
2007-08	58	618.50	7	29.97	51	588.53
2008-09	40	864.51	2	5.00	38	859.51
2009-10	36	217.95	4	11.90	32	206.05
2010-11	128	683.92	17	93.33	111	590.59
2011-12	81	1185.37	17	460.44	64	724.93
2012-13	133	11221.20	72	10411.21	61	809.99
TOTAL	964	17586.61	171	11120.76	793	6465.85

POSITION OF UTILIZATION CERTIFICATES
AS ON 01-04-2013

(` in Lakh)

<u>Year of Sanction</u>	<u>Year-wise Opening Balance</u>		<u>Year-wise UCs Received and UCs Received upto 30-09-2013</u>		<u>Year-wise outstanding UCs and outstanding UCs upto 30-09-2013</u>	
	No.	Amount	No.	Amount	No.	Amount
1983-84	9	0.72	0	0.00	9	0.72
1984-85	28	44.89	1	0.18	27	44.71
1985-86	20	5.58	0	0.00	20	5.58
1986-87	15	7.95	0	0.00	15	7.95
1987-88	39	39.96	1	0.12	38	39.84
1988-89	43	140.90	0	0.00	43	140.90
1989-90	72	89.56	3	5.15	69	84.41
1990-91	39	251.23	0	0.00	39	251.23
1991-92	7	83.90	1	0.08	6	83.82
1992-93	22	348.97	1	141.30	21	207.67
1993-94	21	582.60	1	420.00	20	162.60
1994-95	17	217.89	1	54.00	16	163.89
1995-96	64	357.24	5	144.83	59	212.41
1996-97	41	68.60	1	1.80	40	66.80
1997-98	56	248.25	0	0.00	56	248.25
1998-99	55	713.47	6	130.43	49	583.04
1999-00	50	935.79	6	228.07	44	707.72
2000-01	48	272.73	7	52.26	41	220.47
2001-02	30	285.69	6	66.08	24	219.61
2002-03	18	545.52	6	527.15	12	18.37
2003-04	88	1057.86	29	896.01	59	161.85
2004-05	65	1982.99	19	1246.21	46	736.78
2005-06	83	926.62	18	469.22	65	457.40
2006-07	76	4282.54	21	3489.28	55	793.26
2007-08	185	7694.23	78	6074.38	107	1619.85
2008-09	219	4996.07	96	3059.70	123	1936.37
2009-10	442	49607.78	297	38614.02	145	10993.76
2010-11	679	55918.23	249	26632.25	430	29285.98
TOTAL	2531	131707.76	853	82252.52	1678	49455.24

Chapter-8

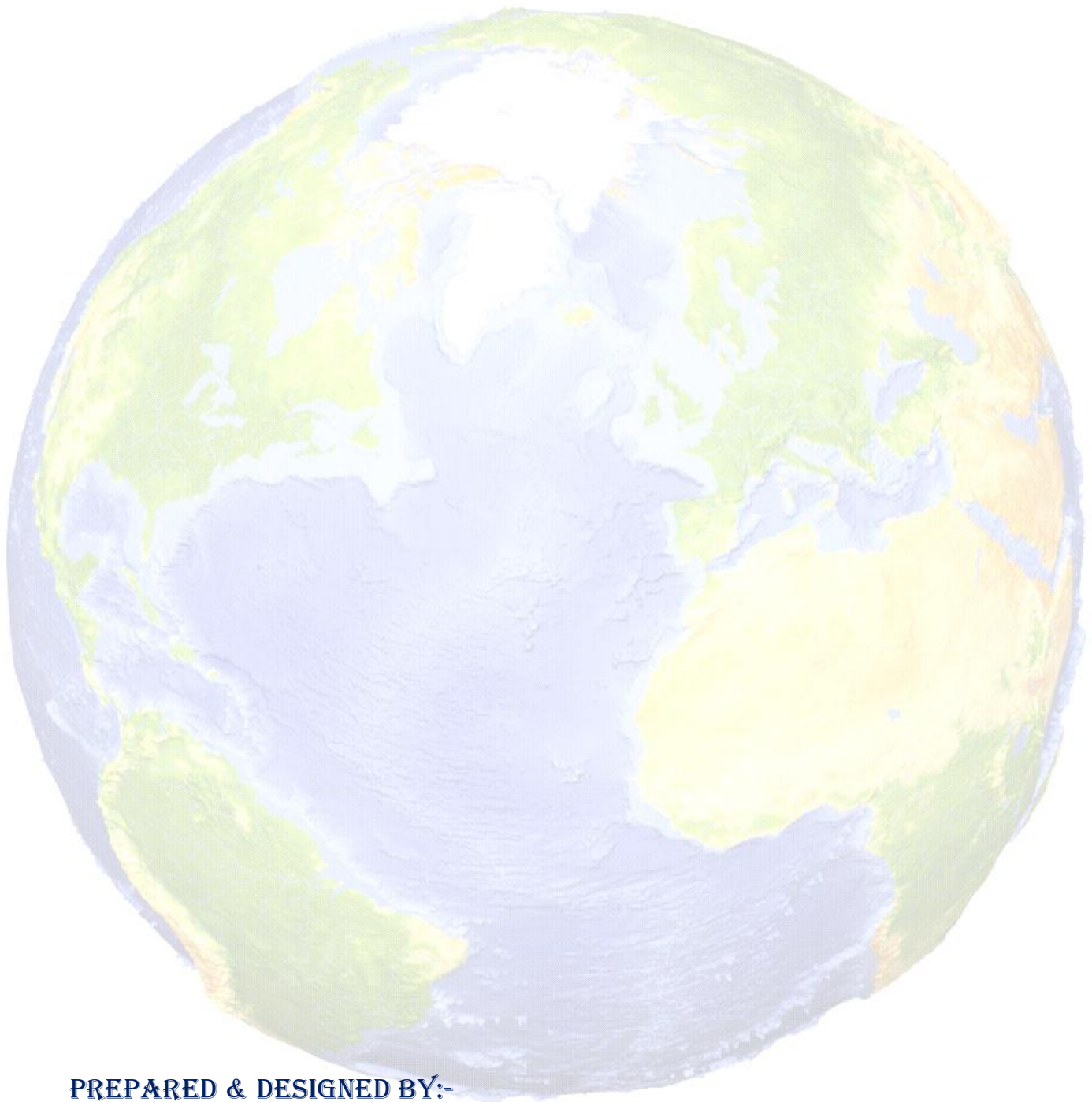
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Chapter-9

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