

Ministry of Rural Development – Demand No. 82

Department of Land Resources – Demand No. 83

Ministry of Drinking Water and Sanitation – Demand No. 84

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INTRODUCTION

1. Office of the Chief Controller of Accounts

1.1 The office of Chief Controller of Accounts is nodal for financial management activities of Ministry of Rural Development. This office has been created as per Integrated Financial Adviser scheme, 1975. Over the years, the role of Chief Controller of Accounts has undergone subtle changes vis-à-vis changing administrative-financial demand made on it. This has been clearly spelt out in the Revised Scheme of Integrated Financial Advisor, 2006. Consequently the charter has defined the role and responsibilities of the Chief Controller of Accounts.

1.2 According to the Revised Charter of Financial Advisors, 2006, the Chief Controller of Account is responsible for following spectrum of work: -

1. Receipts, Payment and Accounts
2. Internal Audit/Performance Audit
3. Expenditure and Cash Management
4. Estimation and flow of non-tax revenue receipts
5. Monitoring of Assets and Liabilities
6. Disclosure and Reporting requirements under FRBM Act.

The aims of the office of the Chief Controller of Accounts are:-

- (a) to provide Accounting and Accountability support.
- (b) to synergies and integrate all of these interrelated aspects with advanced modes of financial management.
- (c) to provide decision support system for desired result on the basis of value for money concept

NEW INITIATIVES

EXPENDITURE AND CASH MANAGEMENT

The Re-defined Charter of Financial Advisor outlines the features of the revised scheme of Integrated Financial Advisor which includes roles and responsibilities of CCA/Dy.C.A. The Charter enables financial advisors so that it can assist in the achievement of goals of respective administrative Ministries with due financial prudence. It has also brought significant change in the roles and responsibilities of CCA to enable it to help in the utilization of funds on the basis of value for money concept and on improving the quality of expenditure as per advanced & latest principals of financial management.

Among the spectrum of works assigned to CCA/Dy.C.A., expenditure and cash management assumes significance. This is corner stone of the principal of fiscal prudence and helps in establishing regime of sound financial management. Apart from the procedural aspect of expenditure of funds the value for money concept lays emphasis on the achievement of intended outcomes defined in measurable and monitor able terms.

The Ministry of Rural Development is among the first Ministries to set target before it in terms of Revised Charter of Financial Advisor. Some of the goals set in this regard are :

- a) Strengthening of monthly fund flows mechanism from the Ministry to various recipient agencies by adopting electronic modes of payment.
- b) Putting the status of transfer of fund in the public domain through internet etc.

At present, the Ministry transfers almost 100% of grants-in-aid through Electronic modes of payment which is the highest volume of fund flow through electronic means in any civil Ministries. Moreover, the whole process of pre-audit of sanction order which involves examination of

propriety of all rules and regulations following in the sanctioning of the fund is put on the web. Anybody can see the time taken by the Pay and Accounts Office in examination of sanction order and ensuring its release to various recipient agencies spread all over India. This is an enormous achievement considering the difficulties of multitude nature all over India such as geographical terrain, law & order problems etc.

The Ministry is also working on a system so that each e-payment will result into automatically generation of e-mail into account of prospective Project Directors. This e-mail will disclose the amount of fund sent and the scheme to which it pertains to recipient Project Directors. This will help faster utilization of funds and elimination of doubts of sluggishness, if any. The ministry has also applied for license for the use of digital signatures by the Pay and Accounts Officers.

However, the most significant, by far done in this area, is revision of utilization certificates. The format of utilization certificate followed in all Ministries is prescribed by General Financial Rule Form 19-A under Rule 212(1). This format does not reflect outcomes or at least physical outputs. Taking a cue from the revised Charter of Financial Advisor this office revised utilization certificate which contains not only the expenditure figure but also the pattern of expenditure by reflecting outcomes in verifiable terms and outcome in measurable terms. This process has not only resulted into incorporation of advanced tool of expenditure control but has also imparted reliance and confidence in the system of expenditure.

The first scheme to incorporate revised format of utilization certificate is the Mahatma Gandhi National Rural Employment Guarantee Scheme. At present, most of the schemes run by the Ministry of Rural Development have incorporated the revised format of utilization certificate. The revised format of utilization certificates of all these schemes have been successfully incorporated in respective programme guidelines. Consequently, Ministry of

Rural Development has become the first Ministry to involve advance mode of financial management in grass root development exercise.

As of now, the Ministry of Rural Development wants to emphasize on sophisticated exchequer control mechanism. For this, improved cash management system has to be established which will not only ensure that unspent balances with the recipient agencies are closely monitored and controlled but it will also ensure that diversion of funds through numerous bank accounts does not take place. This will require establishment of proper regulation through district level, if not below, bank agencies. **Simultaneously, the ministry wants also to monitor assets created under various scheme and are in the public spectrum under the Revised Charter.**

CHAPTER – 1

Organisation and Functions of the Ministry

The activities of the Ministry are being carried out through three different departments having independent Demand No. i.e. 82, 83 and 84 respectively. These departments are:-

Ministry of Rural Development – Demand No. 82

Department of Land Resources – Demand No. 83

Ministry of Drinking Water and Sanitation – Demand No. 84

Various schemes that are being implemented by the Ministry of Rural Development are as under:-

Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA), 2005:- Mahatma Gandhi National Rural Employment Guarantee Act has been passed by the Parliament and notified on September 7, 2005. The Act has become operative in the entire country.

The Primary features of MGNREGA, 2005 are as follows:-

1. Employment to be provided to every rural household whose adult member volunteers to do unskilled manual work.
2. Such household is to be provided work for 100 days in a financial year.
3. Each employment seeker to be registered by Gram Panchayat after due verification and the household to be provided a Job Card.
4. Employment will be given within 15 days of application for work by an employment seeker.

Swarnjayanti Gram Swarozgar Yojana (SGSY)/NRLM:- A

comprehensive Self Employment Programme launched in April 1999, aims at raising the family incomes of the rural poor and providing for the needed flexibility of design at the grassroots level to suit the local needs and available resources. SGSY emphasises the Group approach. The Group approach enables the rural poor to face various challenges in self-employment such as up gradation of skills, marketing, handling finances etc.

Pradhan Mantri Gram Sadak Yojana:- This scheme, a 100% Centrally Sponsored Scheme was, launched on 25th December, 2000, with the objective of providing connectivity by all weather roads to all Unconnected Habitations with population of 500 persons(or more) in the rural areas and 250 person or more in the hill States such as Himachal Pradesh, Jammu & Kashmir, Uttaranchal, North – Eastern, Sikkim, Desert Areas and Tribal areas.

The president of India, in his address to Parliament on 25th February, 2005, announced a major plan for rebuilding rural India and had called it Bharat Nirman.

Indira Awaas Yojana (IAY):- Shelter is one of the basic requirements for leading a dignified and secure life. The shortage of housing is most acutely felt in rural areas. Since inception of Indira Awaas Yojana till January, 2013 around 301.64 lakhs houses have been constructed with an expenditure of Rs. 93357.64 cores.

Information, Education and Communication (IEC):- The role of communication as a powerful agent of rapid and planned development is well recognised. Education and Communication plays a pivotal role in creating awareness, mobilising people and making the development participatory through advocacy and by transferring knowledge, skill and techniques to the people. The IEC strategy also seeks to sensitise opinion makers, urban elite, NGOs, Corporate bodies etc about issues concerning Rural Development.

Council For Advancement of People's Action and Rural Technology(CAPART):- The Council For Advancement of People's Action and Rural Technology(CAPART) is an autonomous organisation under the Ministry of Rural Development established in 1986 to promote voluntary action towards implementation of projects for the enhancement of rural prosperity and to act as catalyst for development of technologies appropriate for the rural areas.

Integrated Wasteland Management Programme(IWMP):- From the financial year 2008-2009 the funds under Integrated Wasteland Development Programme(IWDP), Drought Prone Area Programme (DPAP) and Desert Development Programme (DDP) have been merged and named Integrated Wasteland Management Programme(IWMP). The scheme-wise details are as under:-

Integrated Wasteland Development Programme(IWDP):- Integrated Wasteland Management Programme a Centrally Sponsored Programme, has been under implementation since 1989-90, and was transferred to the erstwhile Department of Wasteland Development(now Department of Land Resources) along with the National Wasteland Development Board in July, 1992. From 1st April 1995, the programme is being implemented through watershed approach under the common Guidelines for Watershed Development. The development of wastelands and degraded lands under the programme is expected to promote the generation of employment in the rural areas besides enhancing the participation of people at all stages- leading to sustainable development of land and equitable sharing of the benefits.

Drought Prone Area Programme (DPAP):- Drought Prone Area Programme is the earliest area development programme launched by the Central Government in 1973-74 to tackle the special problems faced by those fragile areas, which are constantly affected by severe drought conditions. The programme has been restructured and new guidelines have been issued effective from 01-04-1995. The basic objective of the DPAP is to minimise the adverse effects of drought on the production of crops and livestock and productivity of land, water and human resources thereby ultimately leading to the drought proofing of the affected areas.

Desert Development Programme (DDP):- The Desert Development Programme was started both in hot desert areas of Rajasthan, Gujarat and

Haryana and the cold deserts of Jammu & Kashmir and Himachal Pradesh in 1977-78. The programme has been restructured and new guidelines have been issued effective from 01-04-1995 with the objective to mitigate the adverse effects of desertification; to restore ecological balance by harnessing, conserving and developing natural resources and to implement developmental work through the watershed approach for land development, water resources development and afforestation/pasture development.

National Rural Drinking Water Programme (NRDWP):- The National Rural Drinking Water Programme has been revamped. The restructured Accelerated Rural Water Supply Programme aims at ushering of reforms by institutionalising community participation in the rural water supply sector with the aim of gradually replacing the Government oriented, centralised, supply driven and non-people participating Rural Water Supply Programme by a people oriented decentralised, demand driven and community-based Rural Water Supply Programme.

Nirmal Bharat Abhiyan (NBA):- Sanitation and hygiene is the most crucial component of quality of life. Rural Sanitation Programme launched by the Ministry in 1986, for improving the quality of life of the rural poor and to improve privacy and dignity to the women, has been restructured. The restructured programme is now community-led and people centred, aims to provide adequate sanitation facilities to the rural poor, generate awareness about health education.

CHAPTER – 2

ACCOUNTS ORGANISATION OF THE MINISTRY

In 1976, departmentalisation of accounts was undertaken with the objective of transferring financial and accounting activities to the administrative Ministries/Departments. Under this scheme, the accounts now form an integral part of the management for sustainable policies. The administrative Ministries have been entrusted with the responsibility of arranging the payments, compilation of receipts, expenditure, net outgo and timely submission of accounts. To fulfil this responsibility, a new accounting organisation headed by the Controller General of Accounts was created in the Ministry of Finance, Department of Expenditure.

Under this departmentalised accounting system, functions of receipt and payments in respect of the Union Government were transferred from the treasury to Nationalised/ Public Sector Banks. Each Ministry / Department was nominated a Public Sector bank to handle the Government Transactions.

The settlement of Government transactions takes place with the 'Central Accounts Section' (CAS) of the Reserve Bank of India (RBI) at Nagpur. Each Public Sector bank handling Government transactions has a link cell at Nagpur for this purpose.

A) STRUCTURE OF ACCOUNTS WING OF THE MINISTRY

The Secretary of each Department is the Chief Accounting Authority of the Department. As the Chief Accounting Authority, he performs his functions with the help of Chief Controller of Accounts (CCA) under the guidance of Additional Secretary & Financial Advisor. The Chief Controller of Accounts is the Head of the Department of Accounting Organization in the Ministry. There are 6 Sr. Accounts Officers/Pay & Accounts Officers, 1 merged DDO and 6 non-merged drawing DDOs in the Ministry. There are two Internal Audit Parties responsible for auditing these Units.

The State Bank of Bikaner & Jaipur (SBBJ) is the accredited bank of the Ministry, which deals with all the receipt and payment transactions of the Ministry. All Grants in aid to District Rural Development Agencies in the States and Union Territory are distributed through SBBJ.

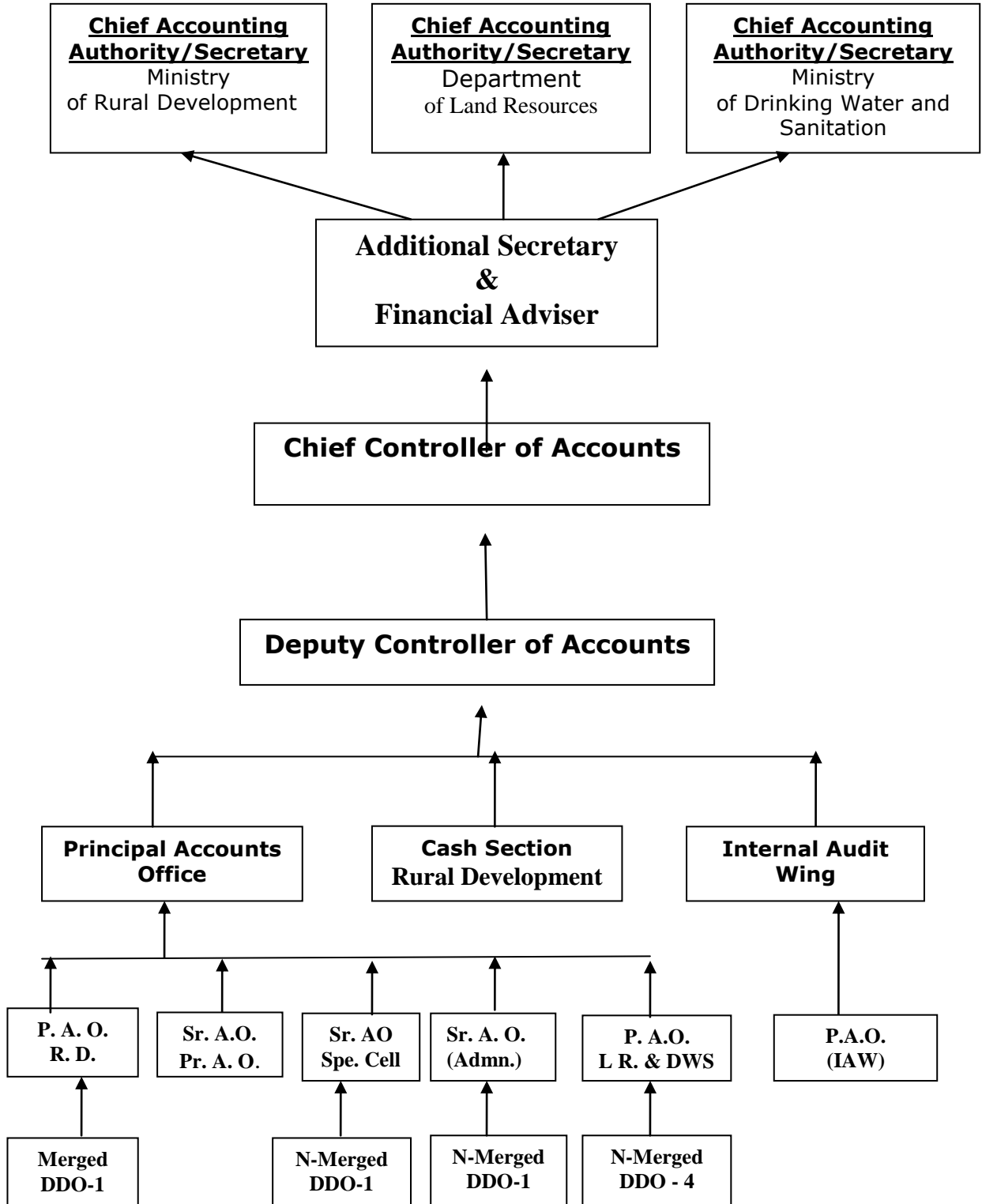
B) FUNCTIONS & RESPONSIBILITIES OF THE ACCOUNTING WING:-

The CCA, being head of Department of Accounting wing in the Ministry:

- (i) Advises and assists the Ministry of the Union Government on all matters relating to Financial Management, Budget, Management Accounting, Auditing and Personal claims of the employees.
- (ii) Administrates the accounting system by supervising payments through PAOs and Cheque Drawing & Disbursing Offices of various departments in various regions of the country, including pay and allowances, office contingencies, misc. payments of admissible loans and advances to Government servants etc.
- (iii) Is responsible for Public Expenditure Management through compilation and consolidation of Monthly and Annual Receipts & Expenditures of the Ministry and rendering cash flow statements to the CGA for consolidation.
- (iv) Exercises the powers of the Head of the Department for the Accounting Organisation and managing the cadre with reference to career counselling, training, transfer, promotion, leave, vigilance and disciplinary matters etc.
- (v) Undertakes from time to time the Scheme-wise Financial Appraisal and monitoring of projects & schemes.
- (vi) Prepare the Annual Appropriation Accounts, S.C.T (Manual and e-lekha), Finance Accounts and Accounts at a Glance.
- (vii) Gives General guidance to Internal Audit teams.
- (viii) He is responsible for all kinds of liaison with the Office of Comptroller and Auditor General of India
- (ix) Implements Computerisation Finance-Budget Accounts (MIS) for on line information.
- (x) Implementation of e-payment.

(xi) Implementation of CPSMS and e-lekha,

ACCOUNTS WING OF THE MINISTRY



CHAPTER - 3

An overview of the Accounts 2012-2013

Ministry of Rural Development is the Ministry with one of the largest budgetary allocation after Ministry of Defence. The coverage area of this Ministry incorporates almost all shapes of development of rural India. The major points regarding the accounts for the financial year 2012-2013 are being explained in the following text:

a) Grants of the Ministry

Grant No. 82: This grant relates to Department of Rural Development. It primarily deals with the schemes on the Subject - Rural Housing, Rural Employment, Swarnjayanti Gram Swarojgar Yojana (SGSY)/NRLM, Other Rural Development Programme, Pradhan Mantri Gram Sadak Yojana and Grants-in-aid to State Governments/U.T. Governments, Central Plan Schemes and Centrally Sponsored Plan Schemes. The Budget Provision for the year 2012-2013 was Rs. 129923.04 Crores.

Grant No. 83 : This grant relates to the Department of Land Resources. From this grant, the expenditure is incurred on Integrated Wasteland Management Programme, Strengthening of Revenue Administration, Updating of Land Records and grants-in-aid to the State Government and UTs. The Budget Provision for the year 2012-2013 was Rs. 3208.20 Crores.

Grant No. 84 : This grant relates to the Department of Drinking Water and Sanitation. The money is spent on various schemes such as Water Supply and Sanitation. The Budget Provision for the year 2012-2013 was Rs. 14005.25 Crores.

While preparing the annual accounts of the Ministry, the Statement of Central Transaction and Statement for Union Finance Accounts are prepared for the Ministry as a whole due to historical reasons whereas the Appropriation Accounts are prepared for the each department separately.

b) Appropriation Accounts

Appropriation Accounts depict grant-wise expenditure incurred against the corresponding Budget provision approved by the Parliament with explanations for variations (excess or savings). Head-wise Appropriation Accounts for the year was prepared Grant wise viz. **Grant No. 82 - Department of Rural Development, Grant No. 83 - Department of Land Resources and Grant No. 84 - Ministry of Drinking Water and Sanitation**. The summary of Budget Provision/Actual Exp./Surrenders and unutilised amounts are as under:

(In thousands of rupees)

Grant No. 82: Ministry of Rural Development				
Budget	Actual Expenditure	Utilisation of Funds	Variations	
			Surrenders	Unutilised
Revenue Section				
129923,04,00	103656,24,80	79.78%	-26247,53,16	- 19,26,04
Grant No. 83 : Department of Land Resources				
Budget	Actual Expenditure	Utilisation of Funds	Variations	
			Surrenders	Unutilised
Revenue Section				
3208,20,00	2993,54,12	93,31%	- 212,63,54	- 2,02,34
Grant No. 84: Ministry of Drinking Water and Sanitation				
Budget	Actual Expenditure	Utilisation of Funds	Variations	
			Surrenders	Unutilised
Revenue Section				
14005,25,00	13079,27,89	93.39%	- 925,95,91	- 1,20

Above variations i.e. savings are effect of less demand by the State Government or implementing agencies owing to huge opening balances with the State Government or Implementing Agencies.

c) Statement of Central Transactions

The Statement of Central Transactions represents all the departments transactions under receipt and disbursement from the consolidated fund, the Public Accounts relating to Debt, Deposit, Suspense and Remittance transactions and from the Contingency Funds, if any.

The receipts and disbursements of the Ministry as a whole during the year, which figured in the Statement of Central Transactions submitted to CGA are as under:-

(In thousands of rupees)

THE MINISTRY IS EXPENDITURE ORIENTED. THERE WERE RECEIPTS OF ONLY 0.21% OF THE TOTAL EXPENDITURE DURING 2012-2013.	
Consolidated Fund of India (Receipts)	137,95,93
Consolidated Fund of India (Disbursement)	65889,75,92
Difference (Net Disbursement)	65751,79,99
Public Accounts of India (Receipts)	119730,15,73
Public Accounts of India (Disbursement)	53978,35,74
Difference (Net Receipts)	65751,79,99

Consolidated Funds of India {Article 266(1) and (3)}:- All revenues received by the Government by way of taxation like income tax, corporation tax, central excise and customs etc. (Tax revenue) and other receipt flowing to Government as a result of conduct of Government business like receipt of Post, Telecommunication, Railway, Transport etc. (Non-tax Revenue) are credited into the Consolidated Fund. Similarly, all loans raised by the Government within the country by issue of public notification, issue of treasury bills etc. and loans obtained from Foreign Government and International Monetary Institutions (Public Debts) are also credited into it. No money shall be appropriated from the Consolidated Fund except in accordance with law and for the purposes and in the manner provided in the Constitution.

Public Account of India {Article 266(2)}:- Is credited with all public moneys other than those creditable to the Consolidated Fund of India. The receipt into the Public Account and disbursement out of it are not subject to

any control by the Parliament. The receipt under this fund mainly flow from sale of Post Office Saving Certificates, contribution to General Provident Fund by the Government employees and contributions to Public and Contributory Provident Funds by the general public, security deposits and earnest money deposits etc. received by the Government. In receiving such moneys, Government is acting as a banker or trustee for the safe custody and refund of such moneys after completion of the contract/event. Interest is payable in some cases and not payable in other cases.

CHAPTER – 4

4.1 Plan & Non-Plan Expenditure for 2012-2013 (As per Appropriation Accounts)

Revenue		<i>(In thousand of rupees)</i>		
Grant No.	Major Head	Plan	Non-Plan	Total
34	2049	--	26869*	26869*
39	2071	--	63742	63742
	Total =	--	90611	90611
82	2216	78687662	--	78687662
82	2501	21953727	--	21953727
82	2505	779152025	--	779152025**
82	2515	9206690	184547	9391237
82	3054	147114812	--	147114812**
82	3451	--	263017	263017
	Total =	1036114916	447564	1036562480
83	2501	28860207	--	28860207
83	2506	307384	--	307384
83	3451	--	71394	71394
83	3601	689647	--	689647
83	3602	6780	--	6780
	Total =	29864018	71394	29935412
84	2215	130740559	--	130740559**
84	3451	--	52230	52230
	Total =	130740559	52230	130792789
	Grand Total =	1196719493	661799	1197381292

Capital		<i>(In thousand of rupees)</i>		
Grant No.	Major Head	Plan	Non-Plan	Total
36	7610	--	1325	1325
	Total =	--	1325	1325

• Charged

** Including deduct recoveries

**4.2 Statistics regarding Receipts and Expenditure
For 2012-2013 (As per S.C.T.)**

During the year total Receipts were Rs. 137,95,93,000 consisting of Rs. 137,67,20,000 on account of Revenue Receipts and Rs. 28,73,000 as Capital Receipts. Similarly, against the total expenditure of Rs.65889,75,92,000 revenue expenditure was Rs.65889,62,67,000 and capital expenditure Rs. 13,25,000. Total expenditure irrespective of revenue or capital was Rs. 65823,50,73,000 under Plan Heads and Rs. 63,56,50,000 against Non-Plan Heads.

STATEMENT NO. I

(In thousands of rupees)

			Actual
1.	RECEIPTS (Total)		137,95,93
	Revenue Receipts		137,67,20
	Capital Receipts		28,73
2.	Expenditure (Total)		65889,75,92
	Revenue Expenditure		65889,62,67
	Plan	Voted	65823,50,73
	Non-Plan	Charged	2,68,69
		Voted	63,43,25
	Capital Expenditure		13,25
	Plan	Voted	Nil
	Non-Plan	Voted	13,25

4.3 TRENDS OF RECEIPTS IN LAST 4 YEARS

Receipts in the year 2010-2011 (Rs.53,61,03,000) were increased by 52.94% against the receipt of 2009-2010 (Rs. 35,05,39,000) and increased by 100.24% in 2011-2012 to Rs.107,34,91,000 against the receipt of 2010-2011. Further, receipt increased by 28.51 % in the year 2012-13 to Rs. 137,95,93,000 against the receipt of 2011-2012.

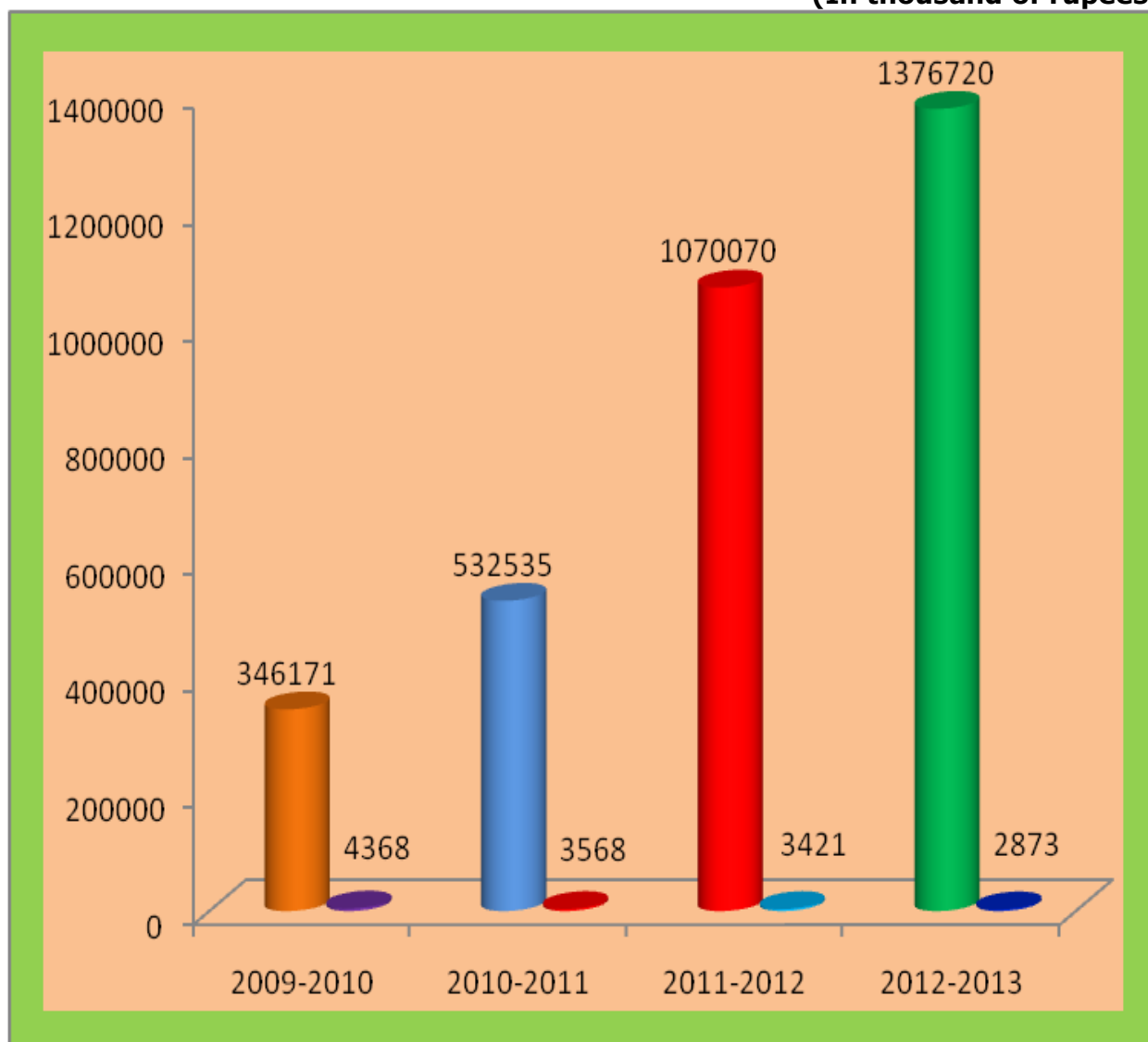
STATEMENT NO. - II

(In thousands of rupees)

Year	Receipts		
	Revenue	Capital	Total
2009-2010	34,61,71	43,68	35,05,39
2010-2011	53,25,35	35,68	53,61,03
2011-2012	107,00,70	34,21	107,34,91
2012-2013	137,67,20	28,73	137,95,93

TREND OF RECEIPTS

(In thousand of rupees)



4.4 TRENDS OF EXPENDITURE IN LAST 4 YEARS

Expenditure in the year 2010-2011 (Rs.85280,08,96,000) increased by 25.66 % against the expenditure figures of Rs. 67868,22,00,000 in the year 2009-10 and decreased by 11.24 % to Rs. 76660,31,72,000 in the year 2011-2012 against the expenditure of 2010-2011. Further decreased by 16.35 % in the year 2012-2013 to Rs. 65889,75,92,000 as compared to 2011-2012. Table indicating the year-wise break up of Revenue and Capital Expenditure and its graphical representation is as under:-

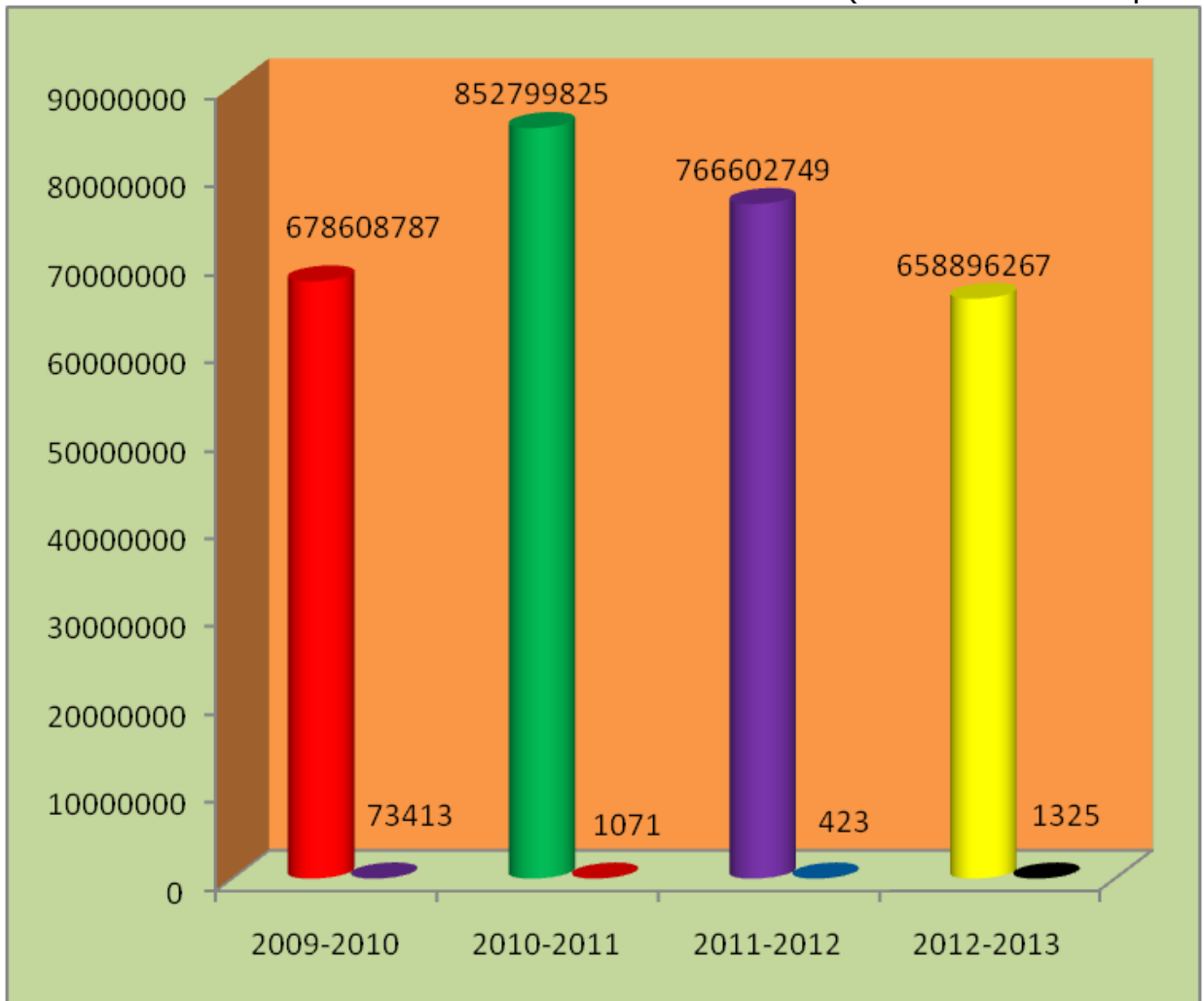
STATEMENT NO. – III

(In thousands of rupees)

Year	Plan Expenditure (as per SCT)		
	Revenue	Capital	Total
2009-2010	67860,87,87	7,34,13	67868,22,00
2010-2011	85279,98,25	10,71	85280,08,96
2011-2012	76660,27,49	4,23	76660,31,72
2012-2013	65889,62,67	13,25	65889,75,92

TREND OF EXPENDITURE

(In thousand of rupees)



DEPARTMENT OF RURAL DEVELOPMENT

SUMMARISED EXPENDITURE FOR 2012-2013

Total Budget Provision under the voted Revenue Section was Rs.129923,04,00,000 against which actual expenditure was Rs.103656,24,80,000. There was an overall saving of Rs.26266,79,20,000. Savings are the effect of requirement of less funds by implementing agencies.

STATEMENT NO. – IV

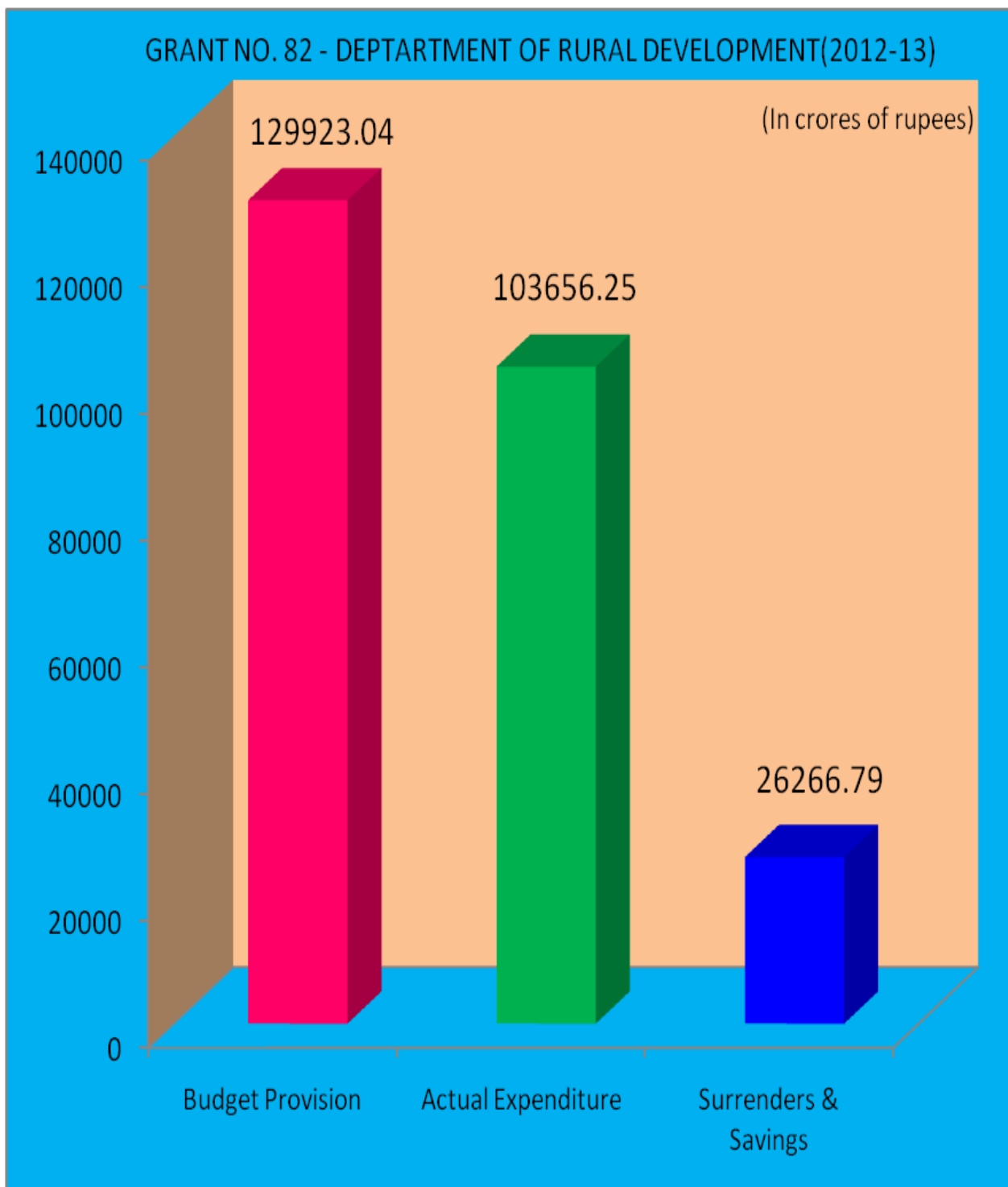
(In thousands of rupees)

Head of Account		B.E. + Supplementary	Actual Expenditure	Saving or Excess	Re- appropriation /Surrenders
Revenue Section (All Voted)					
3451	Secretariat- Economic Services	25,97,00	26,30,17	-5,74	+38,91
2216	Rural Housing	9966,00,00	7868,76,62	+62	-2097,24,00
2501	Special Programmes for Rural Development	3563,50,00	2195,37,27	-1,73	-1368,11,00
2505	Rural Employment	83874,00,00	77915,20,25	-1,12,09	-5957,67,66
2515	Other Rural Development Programmes	1089,86,00	939,12,37	-18,03,72	-132,69,91
2552	North Eastern Areas	3877,50,00	--	--	-3877,50,00
3054	Road and Bridges	27526,21,00	14711,48,12	-3,38	-12814,69,50
3601	Grants in aid to State Governments	---	---	---	---
3602	Grants in aid to Union Territory Governments	---	---	---	---
Total Revenue Section		129923,04,00	103656,24,80	-19,26,04	-26247,53,16

The figures of actual expenditure amounting to Rs. 103656,24,80 (thousands) are as per the Appropriation Accounts whereas the figures booked by this office under its Statement of Central Transaction are Rs. 65889,75,92(thousands). The excess of Rs. 53468,80,17 (thousands) adjusted as Deduct Recovery and Rs. 268,15,02 (thousands) has been adjusted in the Statement of Central Transactions of other Accounts Circles who had made payment on behalf of this ministry in accordance with budget

placed to them. This transaction has been included in the Appropriation Accounts of this Grant.

Analysis of the **Grant No. 82** reflects that majority of funds were provided under three major heads namely 2216 – Rural Housing, 2505 – Rural Employment, 3054 – Road and Bridges – Pradhan Mantri Gram Sadak Yozana. Graphical presentation of the Budget Provision vis-à-vis Actual Expenditure(Revenue) is as under:-



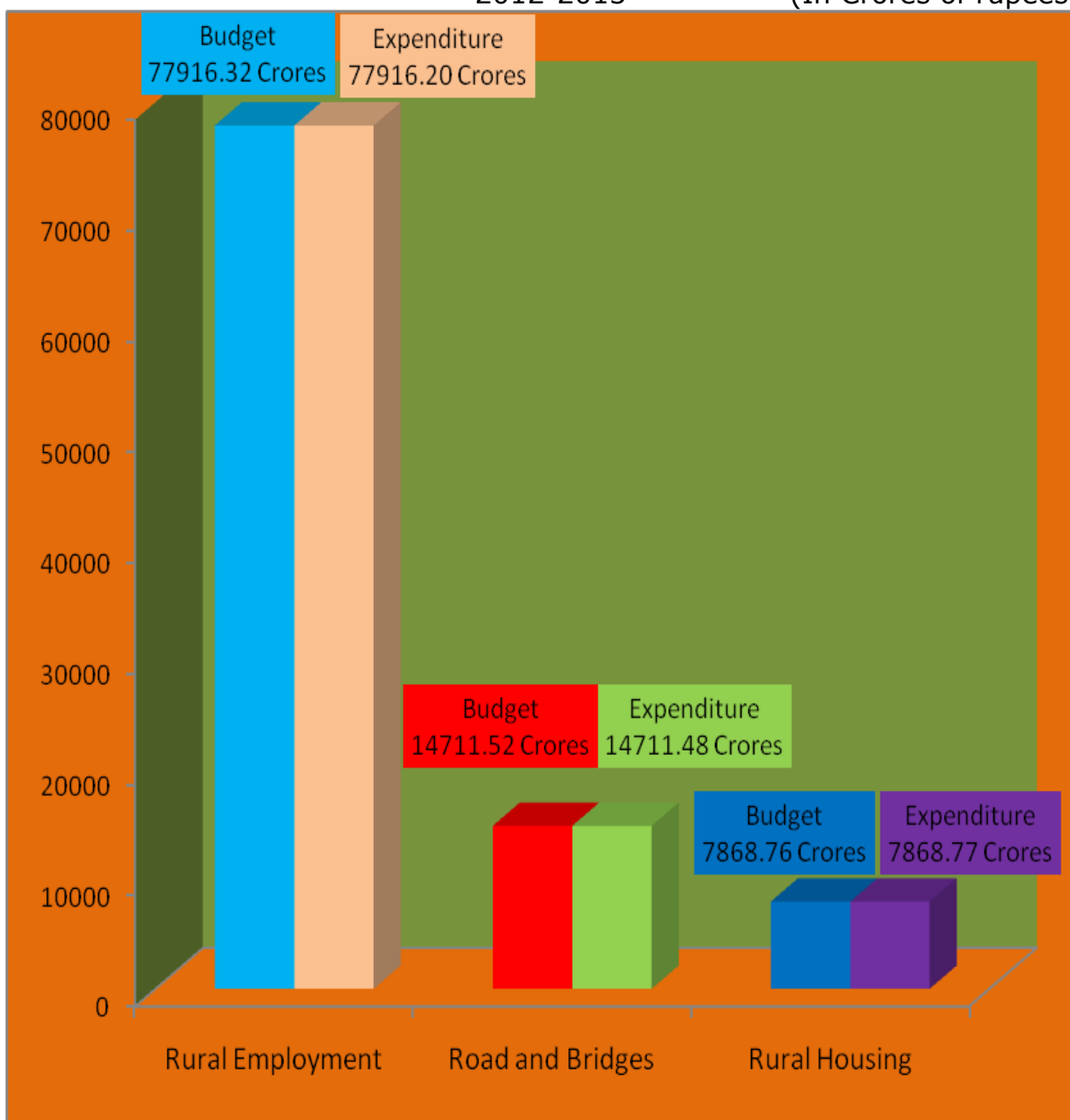
Major Scheme wise budget provision vis-à-vis actual expenditure scenario is as under:-

2012-2013 (In Crores of rupees)

S. No.	Name of the Scheme	Budget Estimate	Expenditure
01	Rural Employment	77916.32	77915.20
02	Road and Bridges	14711.52	14711.48
03	Rural Housing	7868.76	7868.77
04	Other Rural Development Programme	957.16	939.12

Grant No. 82

2012-2013 (In Crores of rupees)



DEPARTMENT OF LAND RESOURCES

SUMMARISED EXPENDITURE FOR 2012-2013

A sum of Rs. 3208,20,00,000 was provided in the Budget Provision for various schemes of the Department of Land Resources against which the actual expenditure was Rs. 2993,54,12,000 resulting in a savings of Rs. 214,65,88,000. Major emphasis has been given on the Integrated Wastelands Management Programme, and Grants-in-aid to the State Governments for National Land Records Modernisation Programme. Savings are due to receipts of less number of proposals from the States.

STATEMENT NO. V

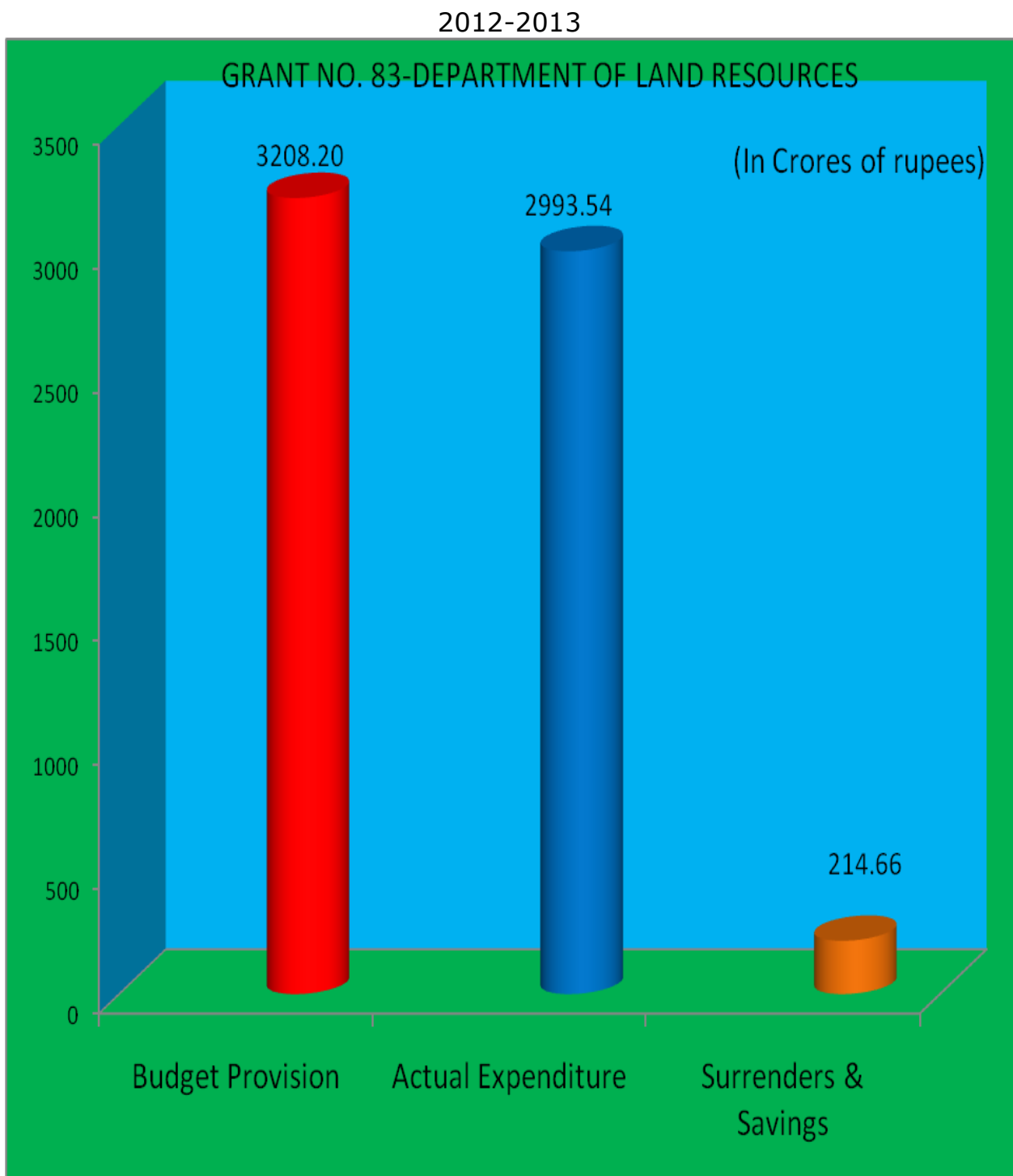
(In thousands of rupees)

Head of Account		B.E. + Supplementary	Actual Expenditure	Saving or Excess	Re- appropriation /Surrenders
Revenue Section (All Voted)					
3451	Secretariat- Economic Services	7,20,00	7,13,94	-2,32	-3,74
2501	Special Programme for Rural Development	2744,40,00	2886,02,07	-2,00,01	143,62,08
2506	Land Reform	33,00,00	30,73,84	-1	- 2,26,15
2552	North Eastern Areas	320,0500	--	--	-320,05,00
3601	Grants-in-aid to State Governments (IWDP & Others)	101,55,00	68,96,47	--	-32,58,53
3602	Grants-in-aid to Union Territory Governments	2,00,00	67,80	--	- 1,32,20
Total Revenue		3208,20,00	2993,54,12	- 2,02,34	- 212,63,54

The figures of actual expenditure amounting to Rs. 2993,54,12 (thousands) are as per the Appropriation Accounts whereas the figures booked by this office under its Statement of Central Transaction are also Rs.2993,54,12 (thousands).

Analysis of the Grant No. 83 indicates that majority of funds were provided under two major heads namely 2501 – Special Programmes for Rural Development and 3601 – Grants-in-aid to State Governments. Graphical presentation of Budget Provision vis-à-vis Actual Expenditure is as under:-

(In crores of rupees)



Major Scheme wise budget provision vis-à-vis actual expenditure scenario is as under:-

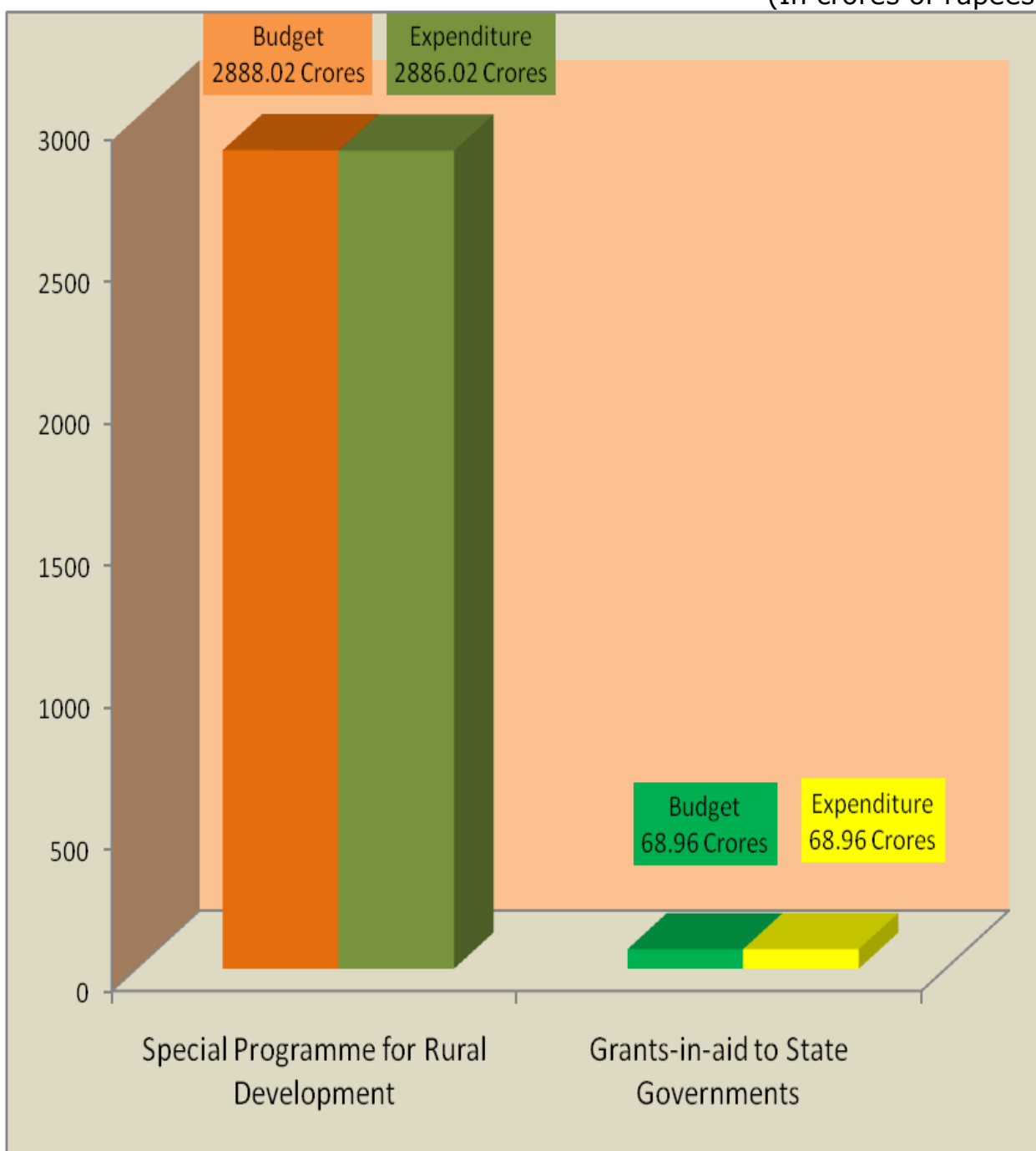
Grant No. 83

2012-2013

(In crores of rupees)

S. No.	Name of the Scheme	Budget Estimate	Expenditure
01	Special Programme for Rural Development	2888.02	2886.02
02	Grants-in-aid to State Governments	68.96	68.96

(In crores of rupees)



4.7

GRANT No. 84**DEPARTMENT OF DRINKING WATER AND SANITATION****SUMMARISED EXPENDITURE FOR 2012-2013**

A sum of Rs. 14005,25,00,000 was provided in the Budget Provision for various schemes of the Department of Drinking Water and Sanitation against which the actual expenditure was Rs.13079,27,89,000 resulting in a savings of Rs. 925,97,11,000. Savings are the effect of the cut imposed at the Revised Estimates stage owing to huge opening balances with the State Government/Implementing Agencies.

STATEMENT NO. – VI*(In thousands of rupees)*

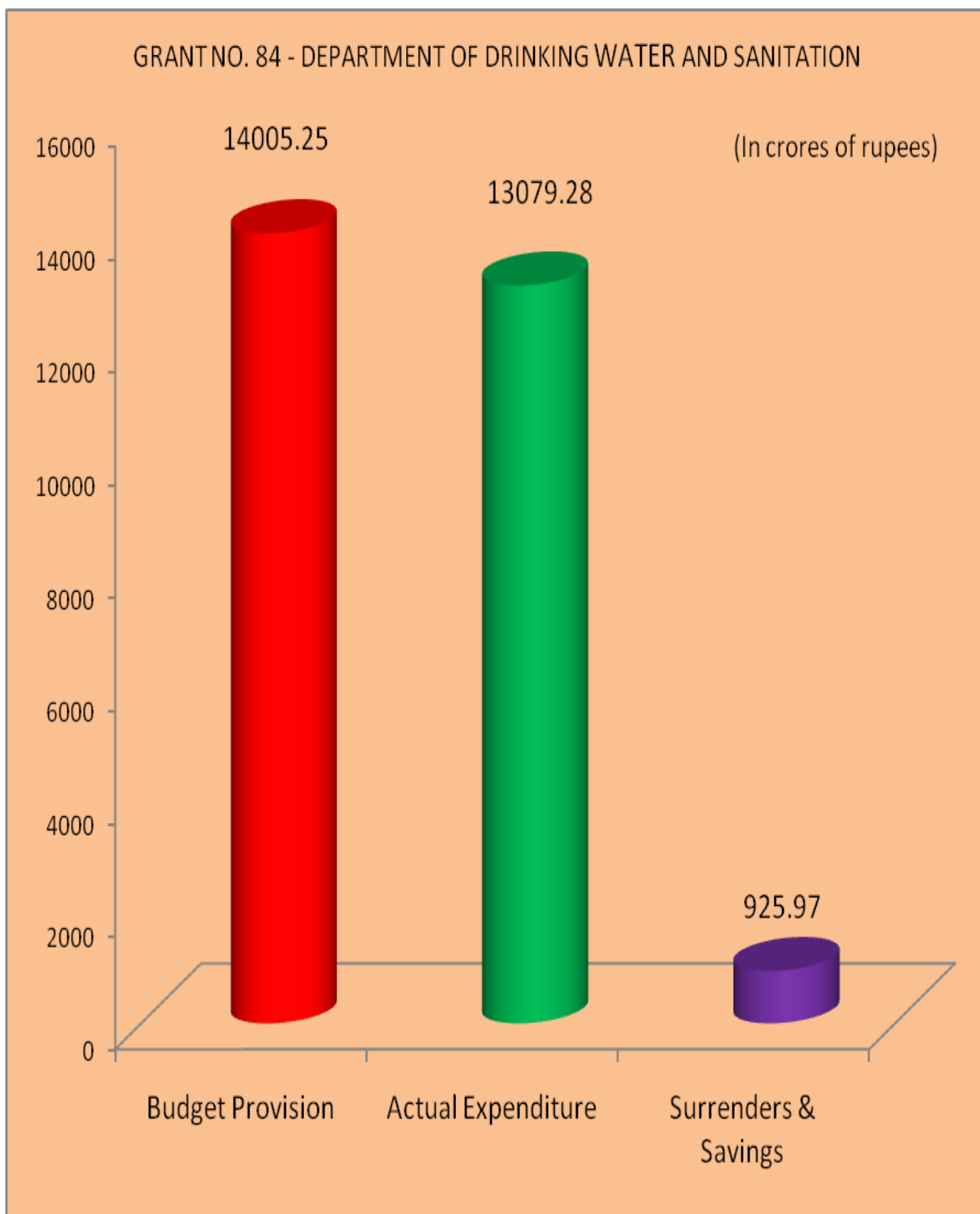
Head of Account		B.E. + Suppleme- ntary	Actual Expenditure	Saving or Excess	Re- appropriation /Surrenders
Revenue Section (All Voted)					
3451	Secretariat- Economic Services	5,24,00	5,22,30	-20	-1,50
2215	Water Supply and Sanitation	12600,01,00	13074,05,59	- 1,00	474,05,59
2552	North Eastern Areas	1400,00,00	---	---	- 1400,00,00
Total Revenue		14005,25,00	13079,27,89	- 1,20	- 925,95,91

The figures of actual expenditure amounting to Rs. 13079,27,89(thousands) are as per the Appropriation Accounts whereas the figures booked by this office under its Statement of Central Transaction are Rs. 12967,72,83 (thousands). The excess of Rs. 110,64,96 (thousands) adjusted as Deduct Recovery and Rs. 90,10 (thousands) has been adjusted in the Statement of Central Transactions of other Accounts Circles who had made payment on behalf of this ministry in accordance with budget placed to them. This transaction has been included in the Appropriation Accounts of this Grant.

Analysis of the Grant No. - 84 indicates that majority of funds were provided under the major head namely 2215 – Water Supply and Sanitation. Graphical presentation of Budget Provision vis-à-vis Actual Expenditure is as under:-

2012-2013

(In crores of rupees)



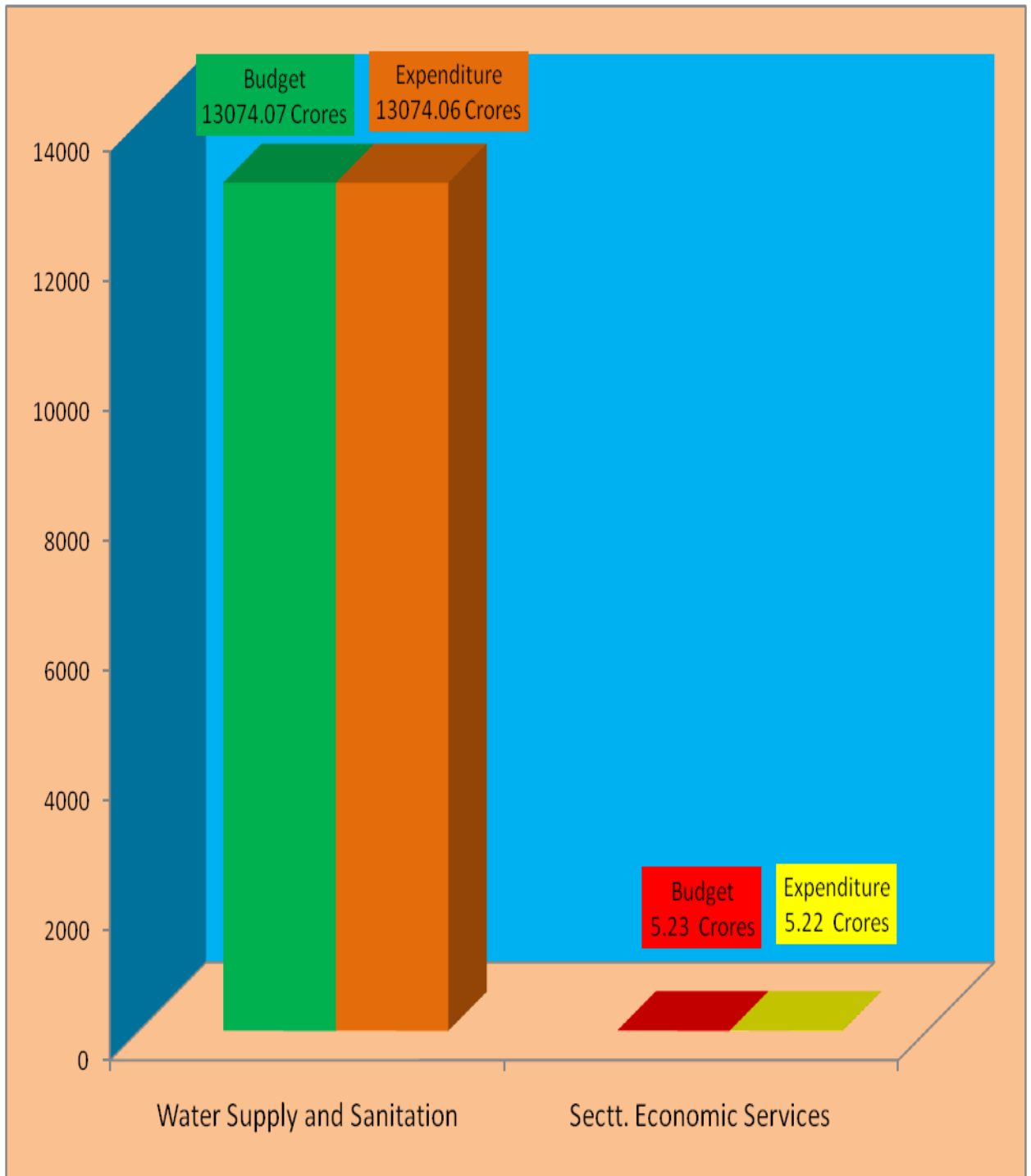
Graphical presentation of the scheme budget provision vis-à-vis actual expenditure is as under:-

Grant No. 84

2012-2013

(In crores of rupees)

S. No.	Name of the Scheme	Budget Estimate	Expenditure
01	Water Supply and Sanitation	13074.07	13074.06
02	Sectt. Economic Service	5.23	5.22



Chapter 5

5.1 Observation on DRDA's Fund Management

From the year 1994-95 onwards a different system of releasing Grants-in-aid and subsidies was introduced in this office. A Special Cell has been created to eliminate the delay in receipt of funds by the District Level Implementing Agencies (DLIA's) namely the District Rural Development Agencies (DRDA's), Zilla Panchayats (ZP's), District Panchayat Raj Officer (DPRO's), District Water and Sanitation Mission/Committee and Rural Roads Development Agencies. The money is being transferred through Telegraphic Transfers (TT)/RTGS to the District Agencies under most of the schemes.

Ministry of Rural Development receives the Grants proposals from the District and these proposals are being processed in different Programme Divisions. These Divisions process the proposals and issues the sanctions Scheme-wise/District wise. Each district has been given a numerical code to ensure that the funds are released to the correct District. Programme Division-wise releases of grants-in-aid /Subsidy to different states are shown in the **Statement Nos. X - XV**.

PAO (Special Cell) and PAO (LR & DWS) receive the sanctions from different Programme Divisions of the Ministry. After scrutiny of sanctions the concerned PAO issues Requisition slip to the accredited bank i.e. State Bank of Bikaner and Jaipur to transfer the money through TT/RTGS. In some of the cases money is also being released through Bank Drafts/Cheques and RBI Central Accounts Section, Nagpur.

The release of Grants in Aid has increased tremendously over the years as evident from the fact that the grants and subsidies released by the Ministry has increased from a sum of Rs.7990.94 Crores in the year 1995-96 to Rs. 49865.75 Crores in the year 2012-2013 (Statement - VII)

During the year 2012-2013 several schemes has got more attention and more funds were earmarked for them and the expenditure in several schemes have been increased/decreased as per details given below:-

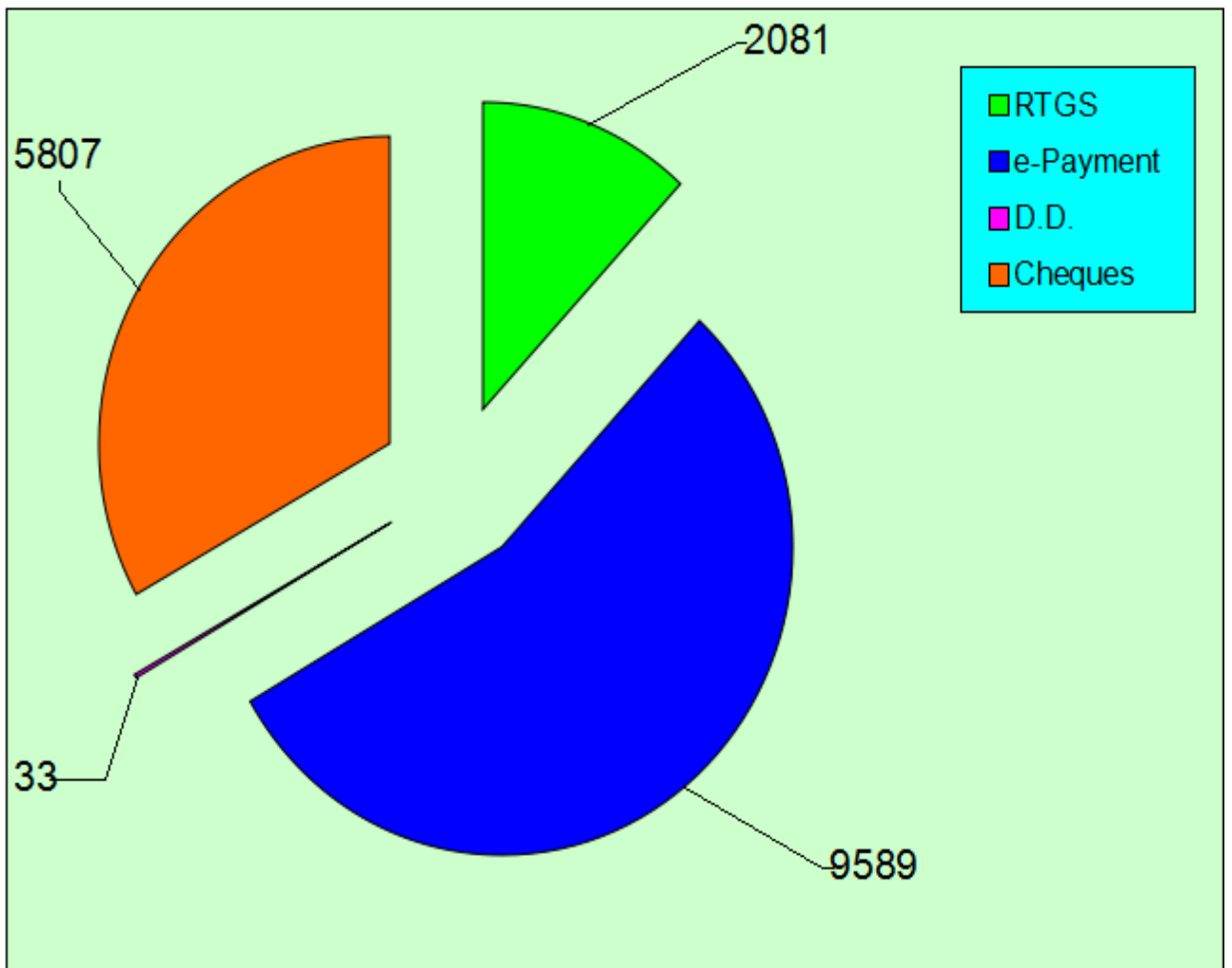
Name of the Scheme	% increase/decrease over 2012-2013
Swaranjayanti Gram Swarozgar Yojana/NRLM (Aajeevika)	(-) 8.07
National Rural Employment Guarantee Act	(+) 2.80
Rural Housing	(-) 20.26
Pradhan Mantri Gram Sadak Yojana	(-) 64.31
DRDA	(-) 29.35

5.2 Percentage of Budget released through TTs/DDs and Advices

During the year 2012-2013, the quantum of funds handled and the no. of transactions for the different mode of payments i.e. Telegraphic Transfers/Demand Drafts and Inter Government Adjustment Advice are as under:

(In lakhs of rupees)

Min./Deptt.	RTGS		E-payment		Demand Draft		Cheques	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount
R.D.	1065	568340	8966	4419126	14	8148	2239	3210-
L. R.	412	216403	451	74794	14	296	1673	963
D.W.S	604	1099583	212	202697	5	21447	1895	1259
Total	2081	1884326	9589	4696617	33	29891	5807	5432
% of Total Fund Handled	28.48		70.99		0.45		0.08	



5.3 Acknowledgment of fund receipts

With the introduction of the new system this Ministry is striving to send the money to the District Rural Development Agencies and other Programme Implementing Agencies as quickly as possible. Efforts are being made to see that money sent by the e-payment is received by the receiving banks within reasonable time limit. During the year confirmation of 100% e-payment were received within 1 day.

**5.4 Scheme-wise releases during the last five years in respect
Department of Rural Development
Statement No. VII**

Scheme-wise Detail of releases during the last five years

(In crores of rupees)

Schemes under Plan Expenditure	2008-2009	2009-10	2010-11	2011-12	2012-13
SGRY	450.00.	0.00	0	0.00	0.00
BPL Survey	0	3.70	0.53	2546.20	350.73
Communication	0	0.15	0.06	0.00	0.00
Indira Awaas Yojana	8798.73	8799.19	10336.58	9868.65	7868.77
National Rural Employment Guarantee Act	29997.22	33529.17	35827.79	29205.74	30022.77
Training	16.81	47.27	121.94	81.00	31.83
Other Rural Development Programme	00		0	90.00	
Swaranjayanti Gram Swarozgar Yojana	2336.23	2220.01	2665.25	2388.92	2195.31
DRDA Administration	292.00	385.00	485.27	550.00	388.53
PMGSY	7779.96	11339.81	22404.11	24873.56	8875.43
MSRDP	58.31	69.04	108.10	110.17	132.38
PC	52.20	50.00	50.00	0.00	0.00
Total	32558.11	56443.34	71999.63	69714.24	49865.75

5.5 Month-wise releases during the year 2012-13
Statement No. VIII

(In lakhs of rupees)

MONTH	Ministry of Rural Development	Department of Land Resources	Ministry of Drinking Water and Sanitation	TOTAL
April-12	348545.99	97.84	100.44	348744.27
May-12	690561.32	32281.11	35446.87	758289.30
June-12	864805.56	196265.34	5087.43	1066158.33
July-12	322220.30	9221.14	3283.23	334724.67
August -12	235882.26	179578.21	156564.90	572025.37
Sept. 12	276726.67	149519.88	666.30	426912.85
Oct-12	640985.55	40524.43	5710.73	687220.71
Nov. - 12	112864.26	15281.18	35567.89	163713.33
Dec. - 12	311862.49	248149.39	686.78	560698.66
Jan. -13	269805.64	2771.84	12834.21	285411.69
Feb -13	269436.12	237408.25	7956.65	514801.02
March -13	642878.88	196652.96	35448.70	874980.54
TOTAL	4986575.02	1307751.57	299354.13	6593680.72

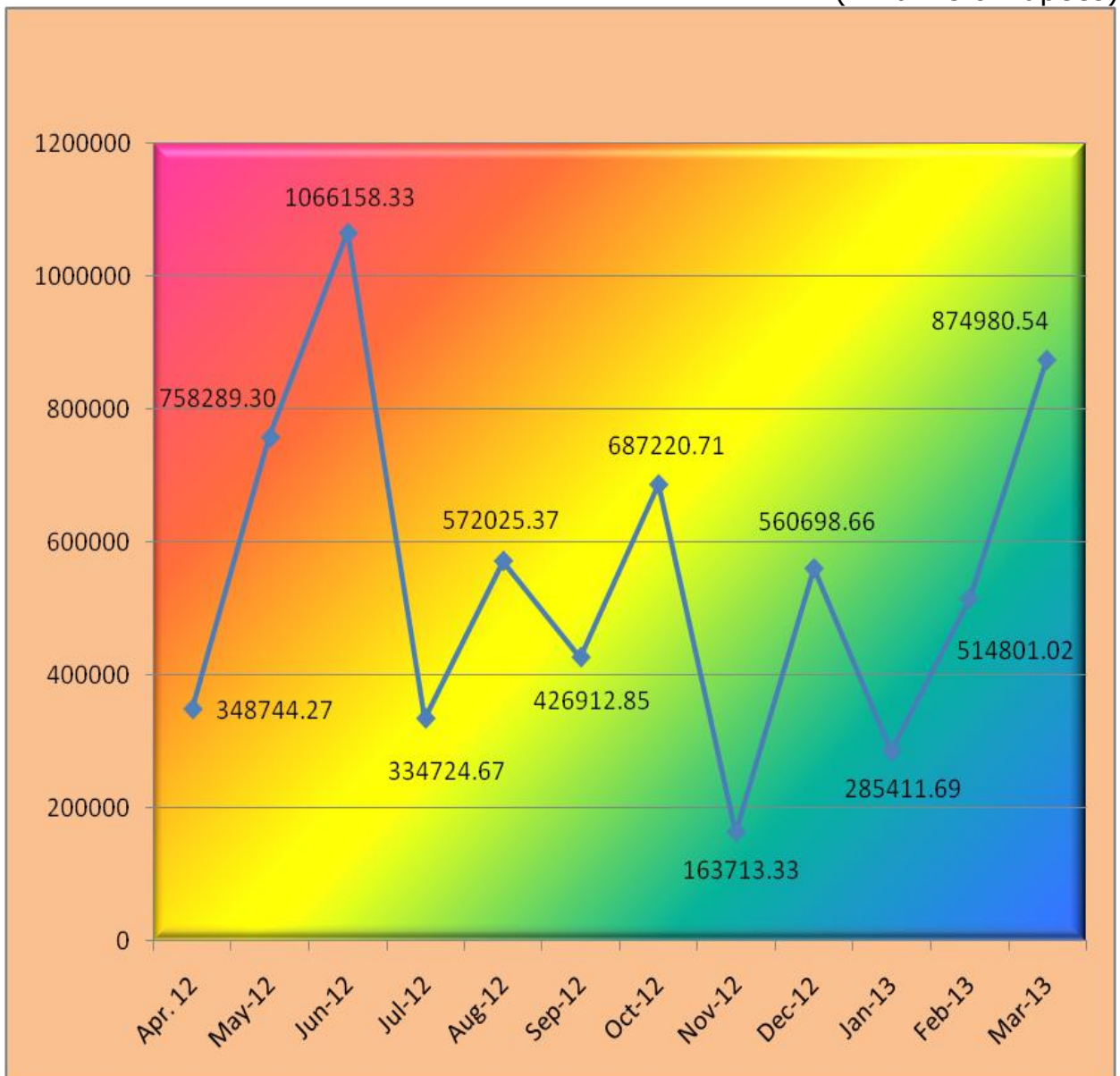
5.6 Month-wise releases during the year 2012-13

Statement No. IX

(In lakhs of rupees)

April, 2012	May, 2012	June, 2012	July, 2012	August, 2012	September, 2012	October, 2012	November, 2012	December, 2012	January, 2013	February, 2013	March, 2013
348744.27	758289.30	1066158.33	334724.67	572025.37	426912.85	687220.71	163713.33	560698.66	285411.69	514801.02	874980.54

(In lakhs of rupees)



5.7 Scheme-wise & State-wise release of Grants during 2012-13
Divison - Poverty Alleviation (Min. Of Rural Development)
Statement No-X

(In lakhs of rupees)

S.No	Name of the State	NREGA	SGSY	DRDA	Total
	1	2	3	4	5
1	Andhra Pradesh	3,21,673.59	24,099.24	1,829.64	3,47,602.47
2	Arunachal Pradesh	6,834.19	259.60	1,371.03	8,464.82
3	Assam	53,445.67	15,205.17	2,112.92	70,763.76
4	Bihar	1,22,781.45	22,621.12	1,859.54	1,47,262.11
5	Goa	241.16	25.72	140.64	407.52
6	Gujarat	47,440.77	6,248.35	1,516.02	55,205.14
7	Haryana	34,935.89	2,452.09	1,251.03	38,639.01
8	Himachal Pradesh	36,129.50	614.38	699.67	37,443.55
9	Jammu & Kashmir	76,276.16	437.47	540.79	77,254.42
10	Karnataka	1,23,193.69	5,635.10	1,433.03	1,30,261.82
11	Kerala	1,31,117.81	3,827.58	930.49	1,35,875.88
12	Madhya Pradesh	1,61,015.37	14,270.57	3133.95	1,78,419.89
13	Maharashtra	1,57,324.33	26,718.48	2,034.70	1,86,077.51
14	Manipur	59,023.09	614.46	492.85	60,130.40
15	Meghalaya	22,610.82	253.07	443.97	23,307.86
16	Mizoram	25,229.24	281.00	580.13	26,090.37
17	Nagaland	46,012.38	497.83	575.71	47,085.92
18	Orissa	84,797.88	14,677.51	2,285.40	1,01,760.79
19	Punjab	11,421.27	1,284.75	995.90	13,701.92
20	Rajasthan	2,58,534.43	8,208.25	2,181.60	2,68,924.28
21	Sikkim	7,410.98	0	93.40	7,504.38
22	Tamil Nadu	3,54,605.42	14,235.86	2,357.12	3,71,198.40
23	Tripura	76,889.88	1,528.53	204.59	78,623.00
24	Uttar Pradesh	1,29,202.49	22,491.36	4,658.85	1,56,352.70
25	West Bengal	3,39,547.96	10,951.84	938.17	3,51,437.97
26	A & N. Islands	1,381.49	8.47	41.87	1,431.83
27	Chandigarh	0	0	0	0.00
28	D. & N. Haveli	39.56	0	0	39.56
29	Daman & Diu	0.00	0	0	0.00
30	Delhi	595.00	0	0	595.00
31	Lakshadweep	117.55	0	51.89	169.44
32	Pondicherry	885.75	281.25	51.89	1,218.89
33	Uttaranchal	26,827.10	1,845.69	853.00	29,525.79
34	Chattisgarh	2,03,136.31	9,299.54	1,087.19	2,13,523.04
35	Jharkhand	80,916.84	6,333.43	1,264.24	88,514.51
	TOTAL	30,01,595.02	2,15,207.68	38,011.22	32,54,813.95

5.8 Scheme-wise and State-wise releases of Grants during 2012-13
Division – Rural Housing (Min. Of Rural Development)
Statement No-XI

(Rs. in lakhs)

S. No.	Name of the State	No. of Districts	Rural Housing
1	Andhra Pradesh	22	80278.28
2	Arunachal Pradesh	16	3327.41
3	Assam	27	43061.31
4	Bihar	38	170878.70
5	Goa	2	490.39
6	Gujarat	26	20649.06
7	Haryana	21	6357.54
8	Himachal Pradesh	12	2899.59
9	Jammu & Kashmir	22	5009.74
10	Karnataka	29	21665.31
11	Kerala	14	14064.71
12	Madhya Pradesh	50	38318.64
13	Maharashtra	33	50870.89
14	Manipur	9	2137.81
15	Meghalaya	7	4894.99
16	Mizoram	8	1080.27
17	Nagaland	11	3936.94
18	Orissa	30	46243.83
19	Punjab	20	659.49
20	Rajasthan	33	26217.40
21	Sikkim	1	348.25
22	Tamil Nadu	31	36300.20
23	Tripura	4	6186.32
24	Uttar Pradesh	71	64509.98
25	West Bengal	19	43631.17
26	A & N. Islands	3	791.81
27	Chandigarh	0	0
28	D. & N. Haveli	1	0
29	Daman & Diu	1	0
30	Delhi	0	0
31	Lakshadweep	1	0
32	Pondicherry	1	0
33	Uttaranchal	13	4081.19
34	Chattisgarh	18	16793.56
35	Jharkhand	24	21665.31
	TOTAL	618	741772.57

5.9 Scheme-wise and State-wise release of Grant during

**2012-2013 in respect of D/o Land Resources
Statement No. XII**

S. No.	State Name	IWMP	NLRMP
1	Andhra Pradesh	367.68	--
2	Arunachal Pradesh	916.50	--
3	Assam	5156.79	--
4	Bihar	1341.17	--
5	Chandigarh	164.33	--
6	Chattisgarh	879.89	--
7	Delhi	--	--
8	Gujarat	34554.47	--
9	Haryana	440.56	124.45
10	Himachal Pradesh	1328.54	--
11	Jammu And Kashmir	1712.87	--
12	Jharkhand	4892.76	--
13	Karnataka	34203.10	--
14	Kerala	560.41	--
15	Madhya Pradesh	4172.02	--
16	Maharashtra	51662.99	--
17	Manipur	2247.87	--
18	Meghalaya	708.75	--
19	Mizoram	796.91	--
20	Nagaland	4982.00	--
21	Orissa	1110.49	--
22	Punjab	--	40.28
23	Rajasthan	43288.84	--
24	Sikkim	162.25	--
25	Tamil Nadu	14571.88	--
26	Tripura	1763.40	--
27	Uttar Pradesh	632.46	--
28	Uttarakhnad	1701.10	--
29	West Bengal	664.52	1.41
		215002.55	166.14

5.10 State-wise release of Grant during 2012-2013 in respect of Department of Land Resources
Statement No. XIII

(In lakhs of rupees)

S. No.	State Name	Releases
1	Andhra Pradesh	367.68
2	Arunachal Pradesh	916.50
3	Assam	5156.79
4	Bihar	1341.17
5	Chandigarh	164.33
6	Chattisgarh	879.89
7	Delhi	--
8	Gujarat	34554.47
9	Haryana	656.01
10	Himachal Pradesh	1328.54
11	Jammu And Kashmir	1712.87
12	Jharkhand	4892.76
13	Karnataka	34203.10
14	Kerala	560.41
15	Madhya Pradesh	4172.02
16	Maharashtra	51662.99
17	Manipur	2247.87
18	Meghalaya	708.75
19	Mizoram	796.91
20	Nagaland	4982.00
21	Orissa	1110.49
22	Punjab	40.28
23	Rajasthan	43288.84
24	Sikkim	162.25
25	Tamilnadu	14571.88
26	Tripura	1763.40
27	Uttar Pradesh	632.46
28	Uttarakhnad	1701.10
29	West Bengal	665.93
	TOTAL =	215168.69

**5.11 Scheme wise and State wise release of grant during 2012-2013
in respect of Ministry of Drinking Water and Sanitation**

Statement No. XIV

(In lakhs of rupees)

S. No.	State Name	NBA	NRDWP
1	Andman and Nicobar	--	57.51
2	Andhra Pradesh	15022.69	23803.12
3	Arunachal Pradesh	224.99	6618.00
4	Assam	2772.21	22672.09
5	Bihar	29814.56	12038.87
6	Chandigarh	--	--
7	Chattisgarh	--	6450.05
8	Delhi	--	--
9	Goa	--	3.46
10	Gujarat	3949.42	38162.32
11	Haryana	--	23095.43
12	Himachal Pradesh	1666.96	2952.82
13	Jammu And Kashmir	3511.01	23381.92
14	Jharkhand	4193.31	8566.00
15	Karnataka	8352.77	58724.03
16	Kerala	--	8204.85
17	Madhya Pradesh	12889.98	20289.93
18	Maharashtra	12409.22	68887.89
19	Manipur	912.63	2732.64
20	Meghalaya	792.00	3360.84
21	Mizoram	--	1926.05
22	Nagaland	396.37	2834.92
23	Orissa	--	10435.02
24	Punjab	--	8335.92
25	Rajasthan	4877.20	62695.79
26	Sikkim	74.83	838.33
27	Tamilnadu	6405.84	14460.17
28	Tripura	124.74	2890.19
29	Uttar Pradesh	12895.75	39094.31
30	Uttarakhnad	1270.98	378.25
31	West Bengal	15319.07	14396.25
	Total =	122853.84	487869.46

**5.12 State-wise release of Grant during 2012-2013 in respect of
Ministry of Drinking Water and Sanitation
Statement No. XV**

(In lakhs of rupees)

S. No.	States Name	Releases
1	Andman and Nicobar	57.51
2	Andhra Pradesh	38825.81
3	Arunachal Pradesh	6842.99
4	Assam	25444.30
5	Bihar	41853.43
6	Chandigarh	--
7	Chattisgarh	6450.05
8	Delhi	--
9	Goa	3046.00
10	Gujarat	42111.74
11	Haryana	23095.43
12	Himachal Pradesh	4259.78
13	Jammu And Kashmir	26892.93
14	Jharkhand	12759.31
15	Karnataka	67076.80
16	Kerala	8204.85
17	Madhya Pradesh	33179.91
18	Maharashtra	81297.11
19	Manipur	3645.27
20	Meghalaya	4152.84
21	Mizoram	1926.05
22	Nagaland	2834.92
23	Orissa	10435.02
24	Punjab	8335.92
25	Rajasthan	67572.99
26	Sikkim	913.16
27	Tamilnadu	20866.01
28	Tripura	3014.93
29	Uttar Pradesh	51990.06
30	Uttarakhnad	1649.23
31	West Bengal	29715.35
	Total =	628449.70

Ministry of Rural Development

Status of Pending Utilization Certificate

(In crores of rupees)

S. No.	Scheme	Total amount of pending UC As on 31.03.2013
01	Mahatma Gandhi National Rural Employment Guarantee Act	33.89
02	National Rural Livelihood Mission	837.52
03	Indira Awaas Yojana	619.95
04	Pradhan Mantri Gram Sadak Yojana	3702.74
	Total	5194.10

Department of Land Resources

S. No.	Scheme	Total amount of pending UC As on 31.03.2013
01	Integrated Watershed Management Programme	657.15
02	National Land Records Modernisation Programme	585.13
	Total	1242.28

Ministry of Drinking Water and Sanitation

S. No.	Scheme	Total amount of pending UC As on 31.03.2013
01	National Rural Drinking Water Programme	249.55
02	Nirmal Bharat Abhiyan	162.83
03		
	Total	412.38

CHAPTER – 6

Revised Accounting Procedure for DRDA's and Societies 2002

Based on the feedback received from the various Study Teams who had visited the District Level Implementing Agencies to study the Accounts being maintained by them, the AS & FA of the Ministry decided to revise the Accounting Procedure for DRDAs/Societies 1984. This task was entrusted to the Accounts Wing of the Ministry and a draft Accounting Procedure was made and sent to the Districts Level Implementing Agencies in April, 2001 for their comments and suggestions. After getting suggestions and comments from the Districts Level Implementing Agencies meeting were held under the Chairmanship of Secretary (RD), wherein the following important amendments were incorporated into the Revised Accounting Procedure:

1. The Accounts of DRDAs/DLC/ZPs shall be based on Double Entry System/ Accrual basis.
2. The funds transferred to Implementing Agencies like BDO, Gram Panchayat, Forest Department, PWD etc. by the DRDA were to be booked as Advances to them and not as final expenditure in the books of accounts of DRDA.
3. Utilisation Certificate based expenditure on scheme: The Expenditure of DRDAs has been based on the UC's received by them from the various Implementing Agencies at the Districts Level which received funds from DRDAs etc.
4. The parking of funds under Term Deposits Fixed Deposit) has been disallowed.
5. The cheque drawing power of Project Directors of DRDAs has been enhanced to Rs.1,00,000/-.

6. Multiplicity of Bank Accounts under a scheme has been disallowed. Now only one account can be maintained by them in a Nationalised/ Cooperative/ Regional Rural Banks. The funds on account of state share to be credited into this account.
7. No diversion of funds from one scheme to another or from Central Scheme to State Scheme.
8. Interest earned on each scheme to be added in the scheme and not to be used anywhere else.
9. The Comptroller and Auditor General of Accounts shall have the right of superimposed audit of accounts of the DRDAs.

The Revised Accounting Procedure for DRDAs 2001(RAP-2001) was finally released by the Hon'ble Minister for Rural Development on 27-02-2002 and has been hosted on the web site of the Ministry of Rural Development (www.rural.nic.in). The RAP 2001 is applicable from the financial year 2002-2003.

Acronyms

A.R.W.S.P.	-	Accelerated Rural Water Supply Programme
B.E.	-	Budget Estimate
C.&.A.G.	-	Comptroller & Auditor General of India
C.A.S.	-	Central Accounts Section
C.C.A.	-	Chief Controller of Accounts
C.C.S.	-	Credit-cum-Subsidy
C.G.A.	-	Controller General of Accounts
C.R.S.P.	-	Central Rural Sanitation Programme
D.D.	-	Demand Draft
D.D.O.	-	Drawing and Disbursing Officer
D.D.P.	-	Desert Development Programme
D.L.C.	-	District Level Committee
D.L.I.A.	-	District Level Implementing Agency
T.T.	-	Telegraphic Transfer
R.T.G.S.	-	Right Time Gross Settlement
D.P.A.P.	-	Drought Prone Area Programme
D.R.D.A.	-	District Rural Development Agency
H.U.D.C.O.	-	Housing and Urban Development Corporation
E.A.S.	-	Employment Assurance Scheme
I.A.Y.	-	Indira Awaas Yojana
M.G.N.R.E.G.A.	-	Mahatma Gandhi National Rural Employment Guarantee Act
P.M.G.S.Y	-	Pradhan Mantri Gram Sadak Yojna