

ACCOUNTS AT A GLANCE FOR 2013-2014



**MINISTRY OF
RURAL DEVELOPMENT**

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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

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.

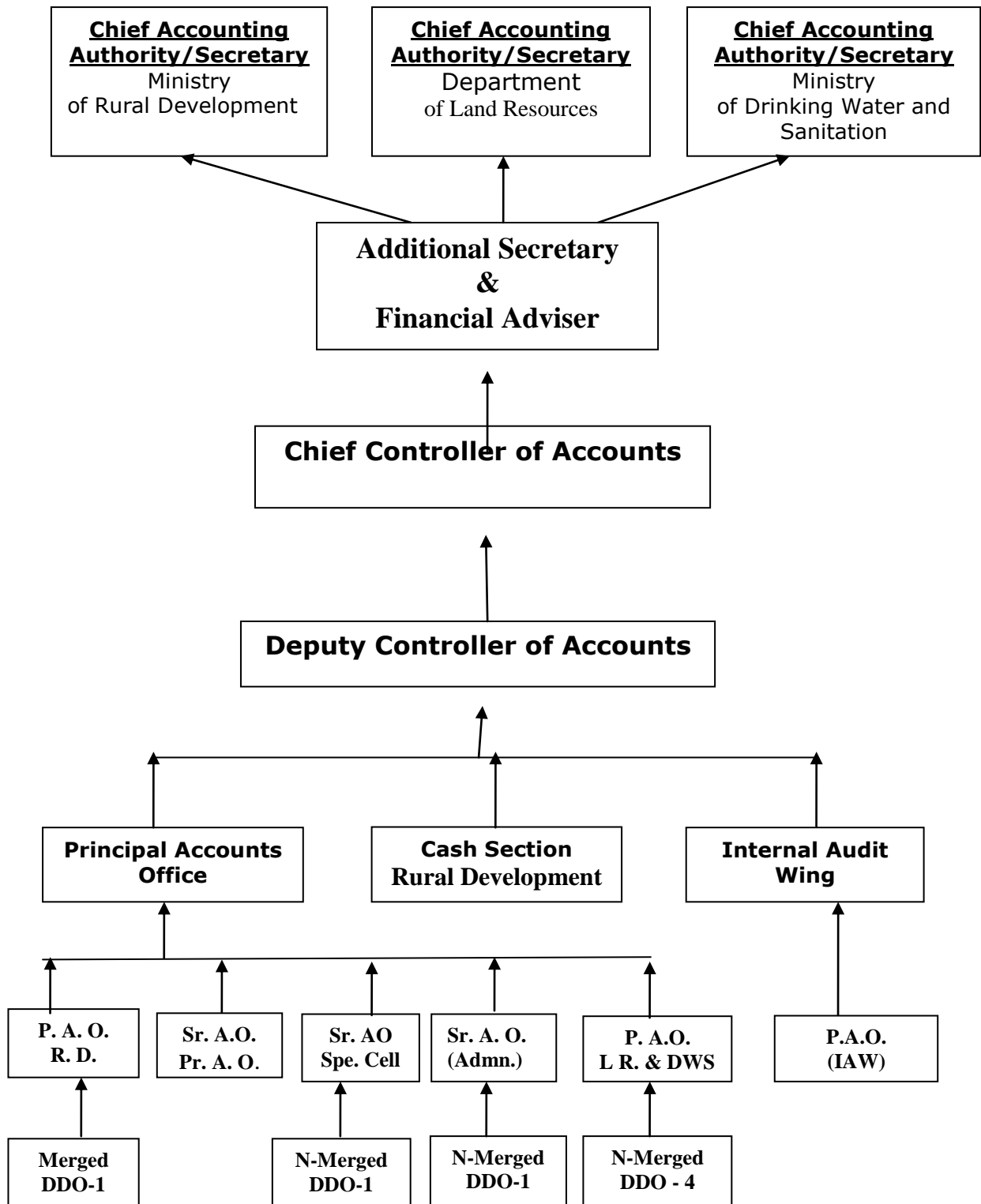
The State Bank of Bikaner & Jaipur (SBBJ) is the accredited bank of the Ministry, which deals with all the receipt and payment transactions of the Ministry. All Grants in aid to District Rural Development Agencies in the States and Union Territory are distributed through SBBJ.

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 - 2

An overview of the Accounts 2013-2014

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 2013-2014 are being explained in the following text:

a) Grants of the Ministry

Grant No. 83 : This grant relates to Department of Rural Development. It primarily deals with the schemes on the Subject - Rural Housing, Rural Employment, Mahatma Gandhi National Rural Employment Guarantee Scheme, 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 2013-2014 was Rs. 113304.88 Crores.

Grant No. 84 : 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 2013-2014 was Rs. 5772.86 Crores.

Grant No. 29 : 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 2013-2014 was Rs. 15265.70 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. 83 - Department of Rural Development, Grant No. 84 - Department of Land Resources and Grant No. 29 - 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. 83: Ministry of Rural Development				
Budget	Actual Expenditure	Utilisation of Funds	Variations	
			Surrenders	Unutilised
Revenue Section				
113304,88,00	97487,60,14	86.04%	-15810,12,15	- 7,15,71
Grant No. 84 : Department of Land Resources				
Budget	Actual Expenditure	Utilisation of Funds	Variations	
			Surrenders	Unutilised
Revenue Section				
5772,86,00	2495,94,35	43.24%	- 3276,85,37	- 6,28
Grant No. 29: Ministry of Drinking Water and Sanitation				
Budget	Actual Expenditure	Utilisation of Funds	Variations	
			Surrenders	Unutilised
Revenue Section				
15265,70,00	11941,02,97	78.22%	- 3311,90,02	- 12,77,01

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 0.25% OF THE TOTAL EXPENDITURE DURING 2013-2014.	
Consolidated Fund of India (Receipts)	185,46,50
Consolidated Fund of India (Disbursement)	72883,42,54
Difference (Net Disbursement)	72697,96,04
Public Accounts of India (Receipts)	111738,60,42
Public Accounts of India (Disbursement)	39040,64,38
Difference (Net Receipts)	72697,96,04

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 – 3

3.1 Plan & Non-Plan Expenditure for 2013-2014 (As per Appropriation Accounts)

Revenue		<i>(In thousand of rupees)</i>		
Grant No.	Major Head	Plan	Non-Plan	Total
35	2049	--	29630*	29630*
40	2071	--	58511	58511
40	2235		156	156
75	3454	50000	--	50000
	Total =	50000	88297	138297
29	2215	119145480	--	119145480
29	3451	--	61997	61997
	Total =	119348300	61997	119207477
83	2216	129816535	--	129816535
83	2501	20216061	--	20216061
83	2505	327889451	--	327889451**
83	2515	8122929	157506	8280435
83	3054	98052854	--	98052854**
83	3451	--	273526	273526
	Total =	584097830	431032	584528862
84	2501	22705563	--	22705563
84	2506	1120732	--	1120732
84	3451	--	82140	82140
84	3601	1050760	--	1050760
	Total =	24877055	82140	24959195
	Grand Total =	728373185	663466	728833831

Capital		<i>(In thousand of rupees)</i>		
Grant No.	Major Head	Plan	Non-Plan	Total
37	7610	--	423	423
	Total =	--	423	423

* Charged

** Including deduct recoveries

**3.2 Statistics regarding Receipts and Expenditure
For 2013-2014 (As per S.C.T.)**

During the year total Receipts were Rs. 185,46,50,000 consisting of Rs. 185,21,75,000 on account of Revenue Receipts and Rs. 24,75,000 as Capital Receipts. Similarly, against the total expenditure of Rs.72883,42,54,000 revenue expenditure was Rs.72883,38,31,000 and capital expenditure Rs. 4,23,000. Total expenditure irrespective of revenue or capital was Rs. 72817,03,65,000 under Plan Heads and Rs. 63,42,59,000 against Non-Plan Heads.

STATEMENT NO. I

(In thousands of rupees)

			Actual
1.	RECEIPTS (Total)		185,46,50
	Revenue Receipts		185,21,75
	Capital Receipts		24,75
2.	Expenditure (Total)		72883,42,54
	Revenue Expenditure		72883,38,31
	Plan	Voted	72817,03,65
	Non-Plan	Charged	2,96,30
		Voted	63,38,36
	Capital Expenditure		4,23
	Plan	Voted	Nil
	Non-Plan	Voted	4,23

3.3

TRENDS OF RECEIPTS IN LAST 4 YEARS

Receipts in the year 2011-2012 (Rs.107,34,91,000) were increased by 100.24% against the receipt of 2010-2011 (Rs. 53,61,03,000) and increased by 28.51% in 2012-2013 to Rs.137,95,93,000 against the receipt of 2011-2012. Further, receipt increased by 34.43 % in the year 2013-14 to Rs. 185,46,50,000 against the receipt of 2012-2013.

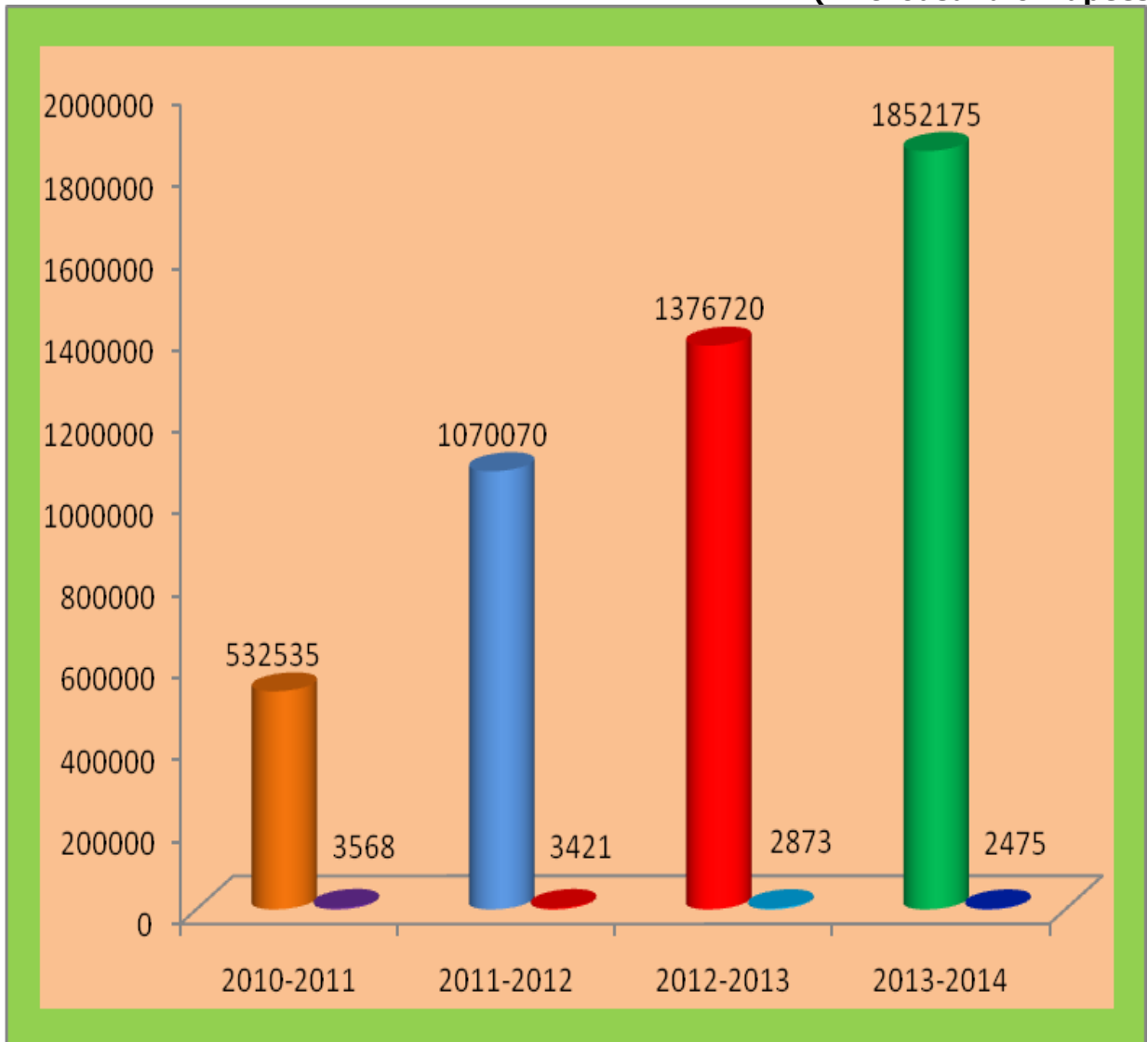
STATEMENT NO. - II

(In thousands of rupees)

Year	Receipts		
	Revenue	Capital	Total
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
2013-2014	185,21,75	24,75	185,46,50

TREND OF RECEIPTS

(In thousand of rupees)



3.4 TRENDS OF EXPENDITURE IN LAST 4 YEARS

Expenditure in the year 2011-2012 (Rs. 76660,31,72,000) decreased by 11.24 % against the expenditure figures of Rs. 85280,08,96,000 in the year 2010-11 and decreased by 16.35 % to Rs. 65889,75,92,000 in the year 2012-2013 against the expenditure of 2011-2012. Further increased by 10.61 % in the year 2013-2014 to Rs. 72883,42,54,000 as compared to 2012-2013. Table indicating the year-wise break up of Revenue and Capital Expenditure and its graphical representation is as under:-

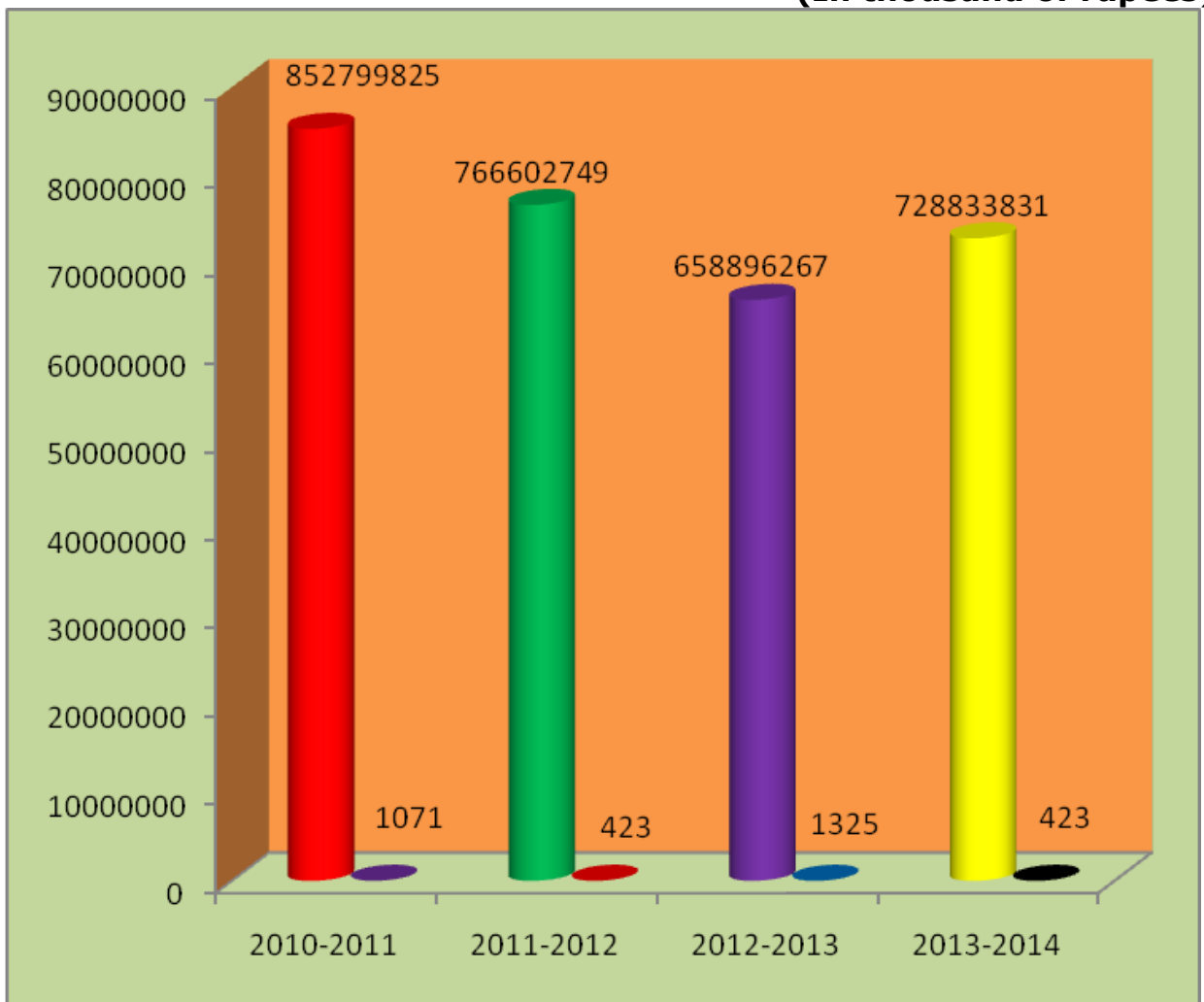
STATEMENT NO. – III

(In thousands of rupees)

Year	Plan Expenditure (as per SCT)		
	Revenue	Capital	Total
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
2013-2014	72883,38,31	4,23	72883,42,54

TREND OF EXPENDITURE

(In thousand of rupees)



DEPARTMENT OF RURAL DEVELOPMENT
SUMMARISED EXPENDITURE FOR 2013-2014

Total Budget Provision under the voted Revenue Section was Rs.113304,88,00,000 against which actual expenditure was Rs.97487,60,14,000. There was an overall saving of Rs.15817,27,86,000. Savings are the effect of requirement of less funds by implementing agencies.

STATEMENT NO. – IV

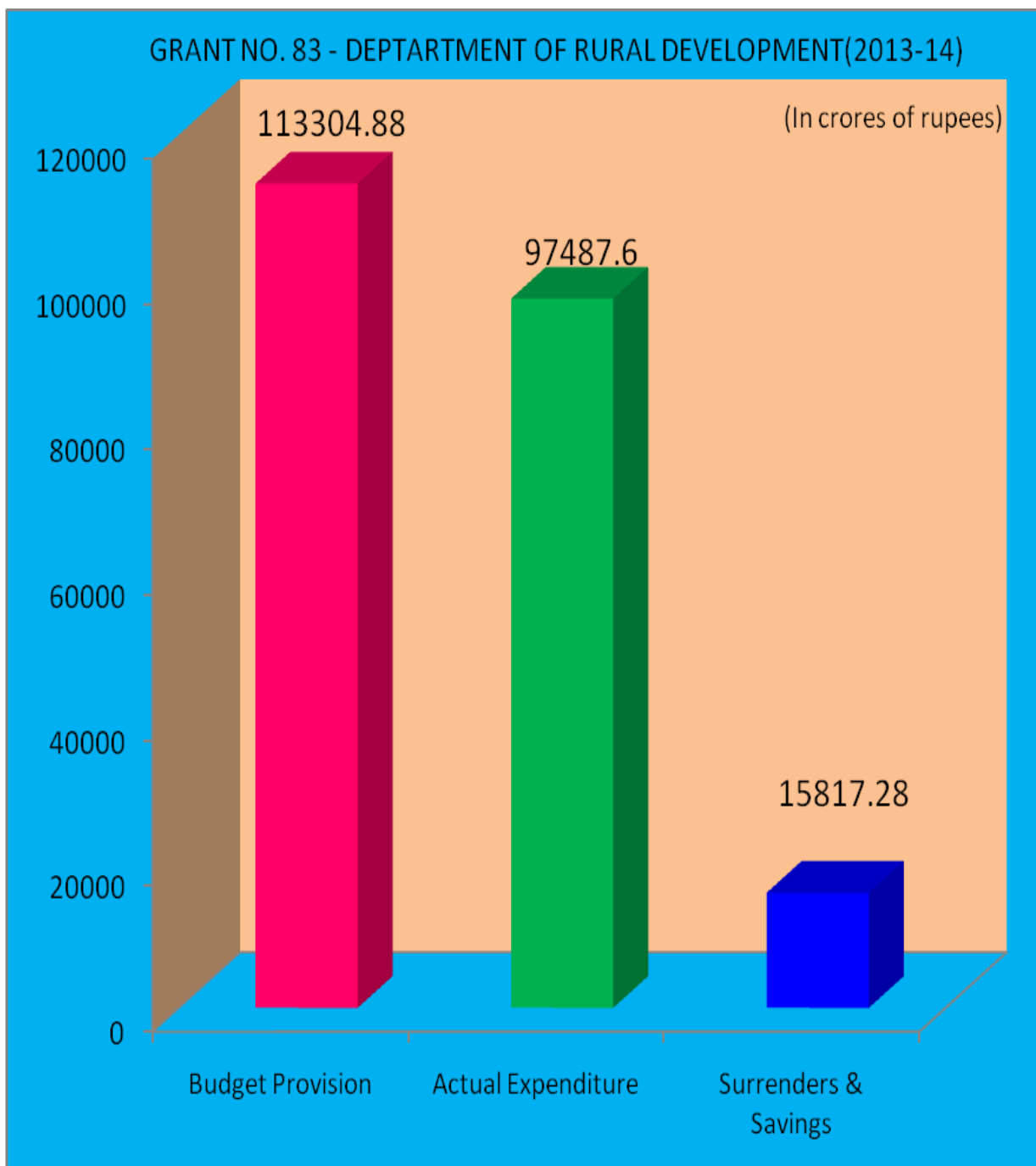
(In thousands of rupees)

Head of Account		B.E. + Supplementary	Actual Expenditure	Saving or Excess	Re- appropriation /Surrenders
Revenue Section (All Voted)					
3451	Secretariat- Economic Services	28,55,00	27,44,47	-3,81	-1,06,72
2216	Rural Housing	13665,60,00	12981,65,35	-1,98,65	-681,96,00
2501	Special Programmes for Rural Development	3659,01,00	2022,08,61	-3,07	-1636,89,32
2505	Rural Employment	66000,01,00	65986,94,95	-1,30,43	-11,75,62
2515	Other Rural Development Programmes	517,11,00	836,98,22	-3,80,61	+323,67,83
2552	North Eastern Areas	3651,30,00	--	--	-3651,30,00
3054	Road and Bridges	25783,30,00	15632,48,54	+86	-10150,82,32
3601	Grants in aid to State Governments	---	---	---	---
3602	Grants in aid to Union Territory Governments	---	---	---	---
Total Revenue Section		113304,88,00	97487,60,14	-7,15,71	-15810,12,15

The figures of actual expenditure amounting to Rs. 97487,60,14 (thousands) are as per the Appropriation Accounts whereas the figures booked by this office under its Statement of Central Transaction are Rs. 97274,20,81 (thousands). The excess of Rs. 213,39,33 (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. 83** 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:-

2013-2014

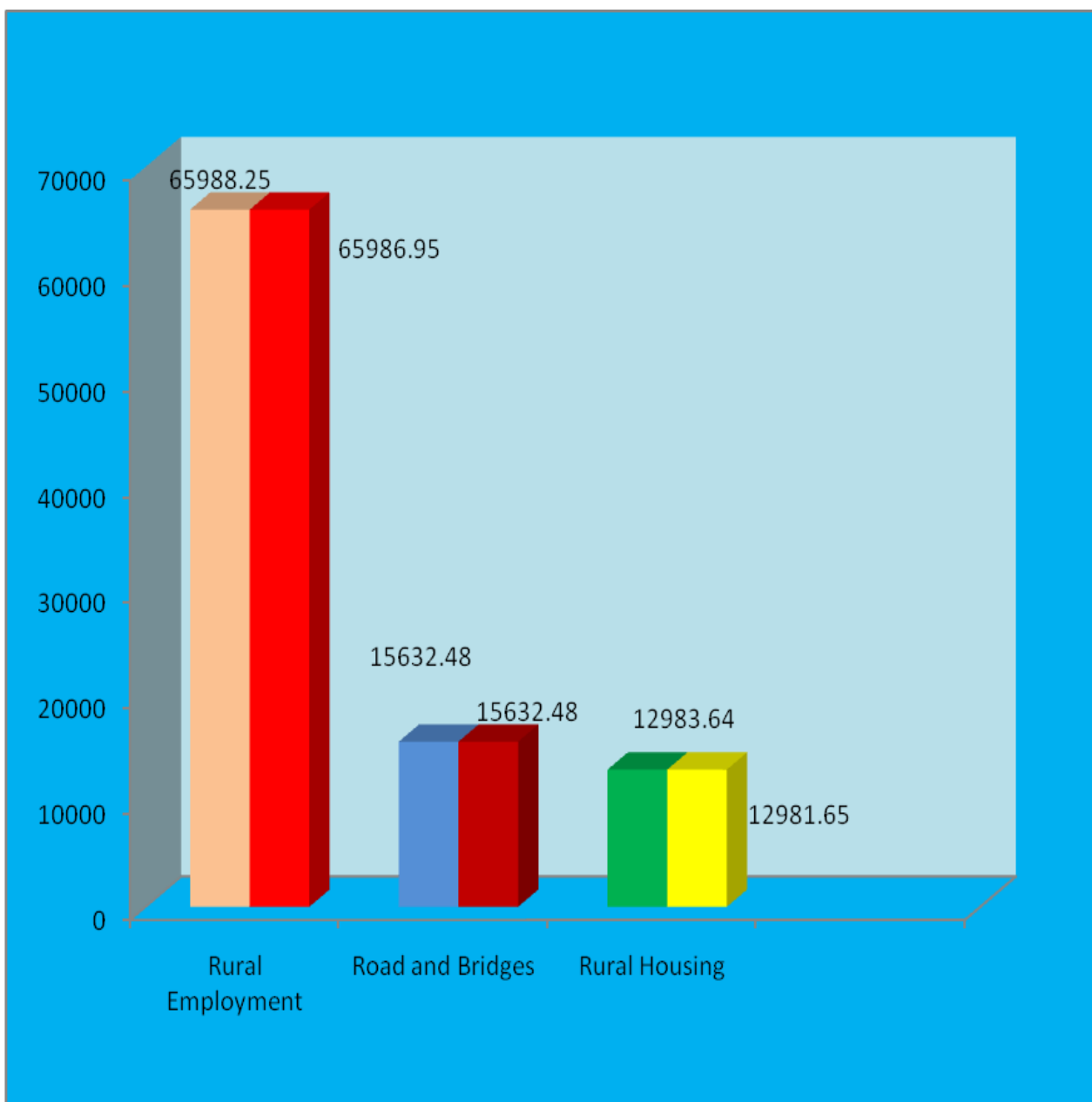
(In Crores of rupees)

S. No.	Name of the Scheme	Budget Estimate	Expenditure
01	Rural Employment	65988.25	65986.95
02	Road and Bridges	15632.48	15632.48
03	Rural Housing	12983.64	12981.65

Grant No. 83

2013-2014

(In Crores of rupees)



DEPARTMENT OF LAND RESOURCES

SUMMARISED EXPENDITURE FOR 2013-2014

A sum of Rs. 5772,86,00,000 was provided in the Budget Provision for various schemes of the Department of Land Resources against which the actual expenditure was Rs. 2495,94,35,000 resulting in a savings of Rs. 3276,91,65,000. 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)

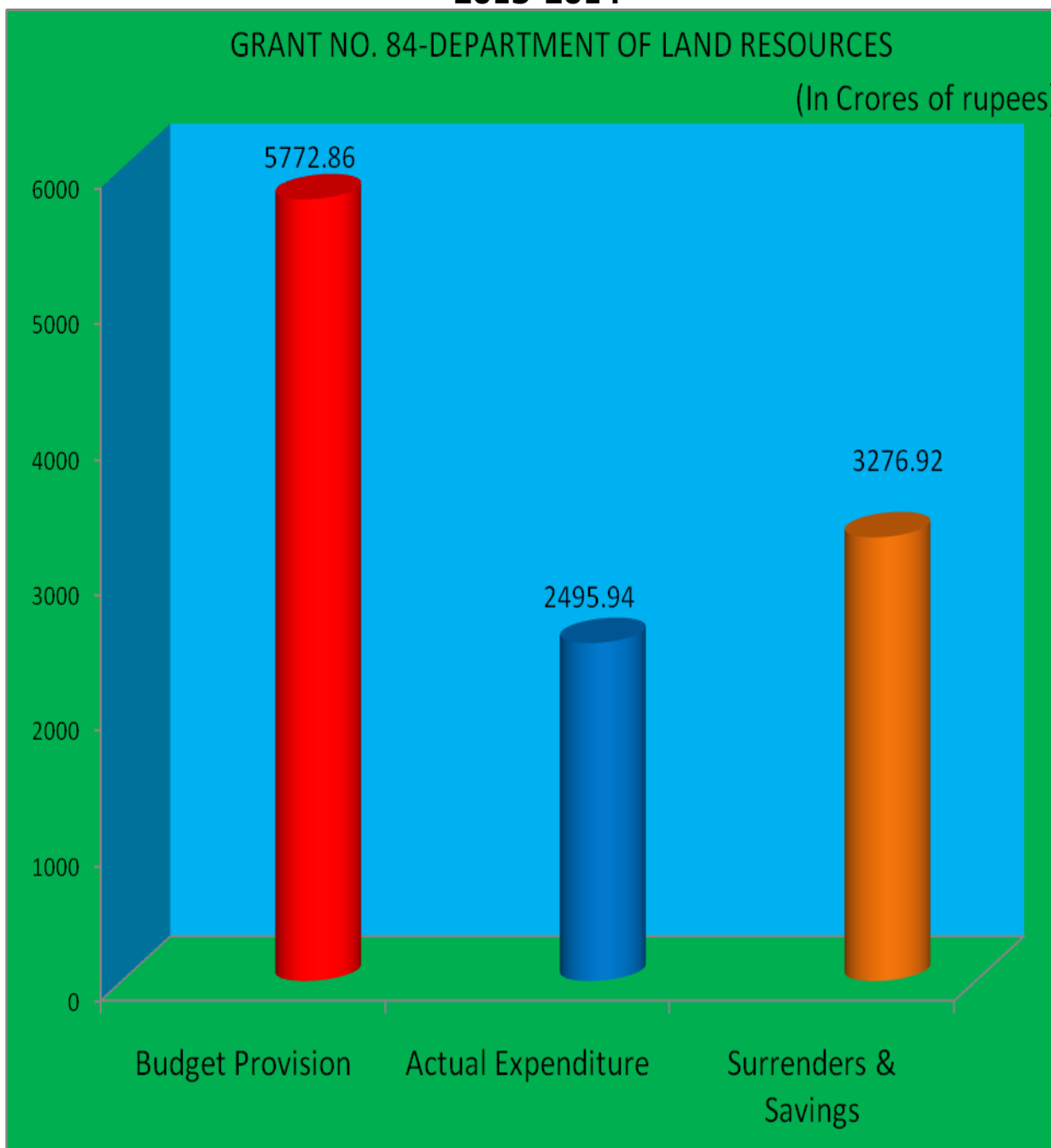
Head of Account		B.E. + Supplementary	Actual Expenditure	Saving or Excess	Re- appropriation /Surrenders
Revenue Section (All Voted)					
3451	Secretariat- Economic Services	7,85,00	8,21,40	-2	+36,42
2501	Special Programme for Rural Development	4847,70,00	2270,58,03	-5,91	-2577,06,06
2506	Land Reforms	115,01,00	112,07,32	-35	- 2,93,33
2552	North Eastern Areas	576,45,00	--	--	-576,45,00
3601	Grants-in-aid to State Governments (IWDP & Others)	215,01,00	105,07,66	--	-109,93,40
3602	Grants-in-aid to Union Territory Governments	10,84,00	--	--	- 10,84,00
Total Revenue		5772,86,00	2495,94,35	- 6,58	- 3276,85,37

The figures of actual expenditure amounting to Rs. 2495,94,35 (thousands) are as per the Appropriation Accounts whereas the figures booked by this office under its Statement of Central Transaction are Rs.2495,91,95 (thousands). The excess of Rs. 2,40 (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 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)

2013-2014



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

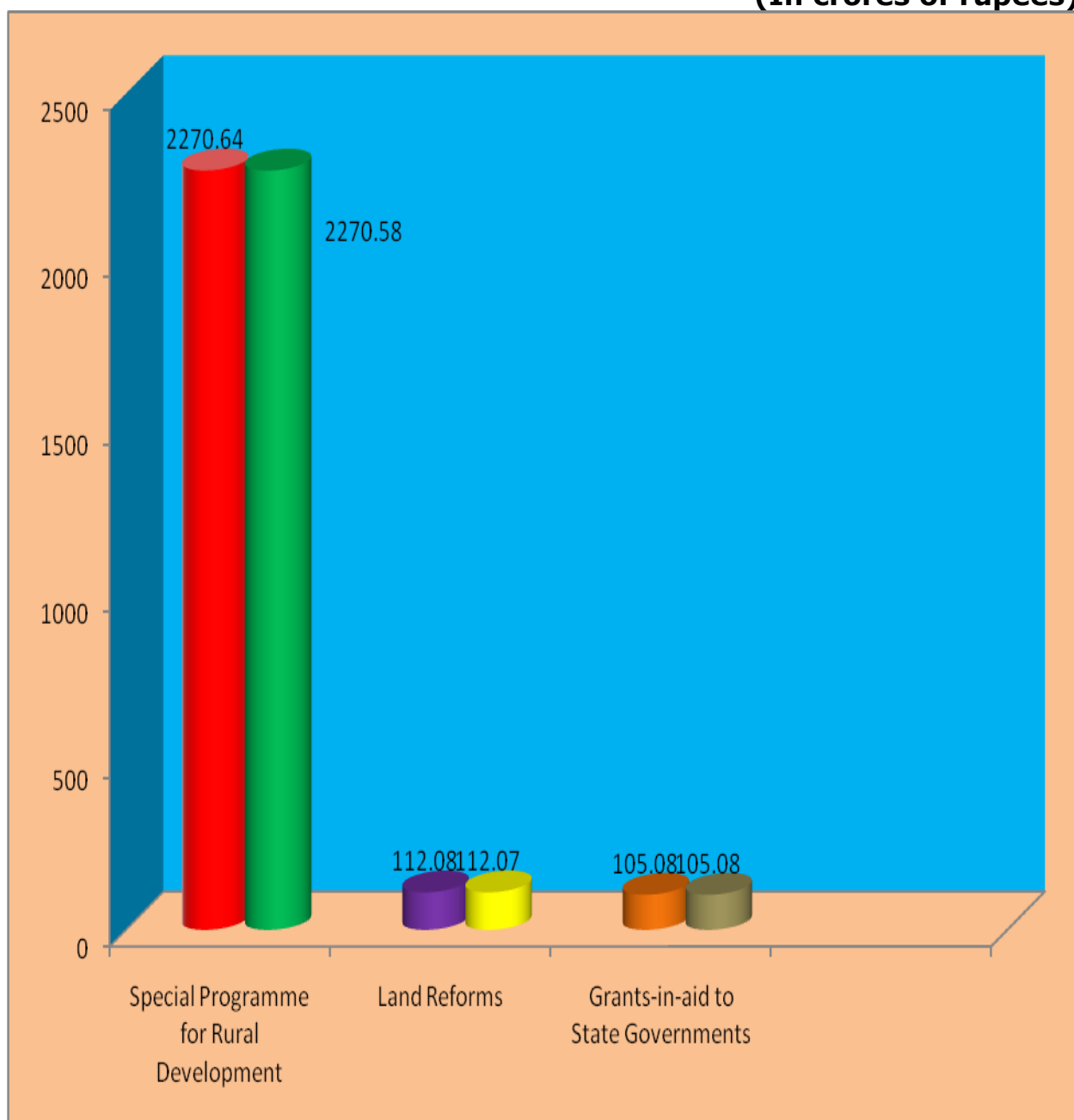
Grant No. 84

2013-2014

(In crores of rupees)

S. No.	Name of the Scheme	Budget Estimate	Expenditure
01	Special Programme for Rural Development	2270.64	2270.58
02	Land Reforms	112.08	112.07
03	Grants-in-aid to State Governments	105.08	105.08

(In crores of rupees)



DEPARTMENT OF DRINKING WATER AND SANITATION
SUMMARISED EXPENDITURE FOR 2013-2014

A sum of Rs. 15265,70,00,000 was provided in the Budget Provision for various schemes of the Department of Drinking Water and Sanitation against which the actual expenditure was Rs.11941,02,97,000 resulting in a savings of Rs. 3324,67,03,000. 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)

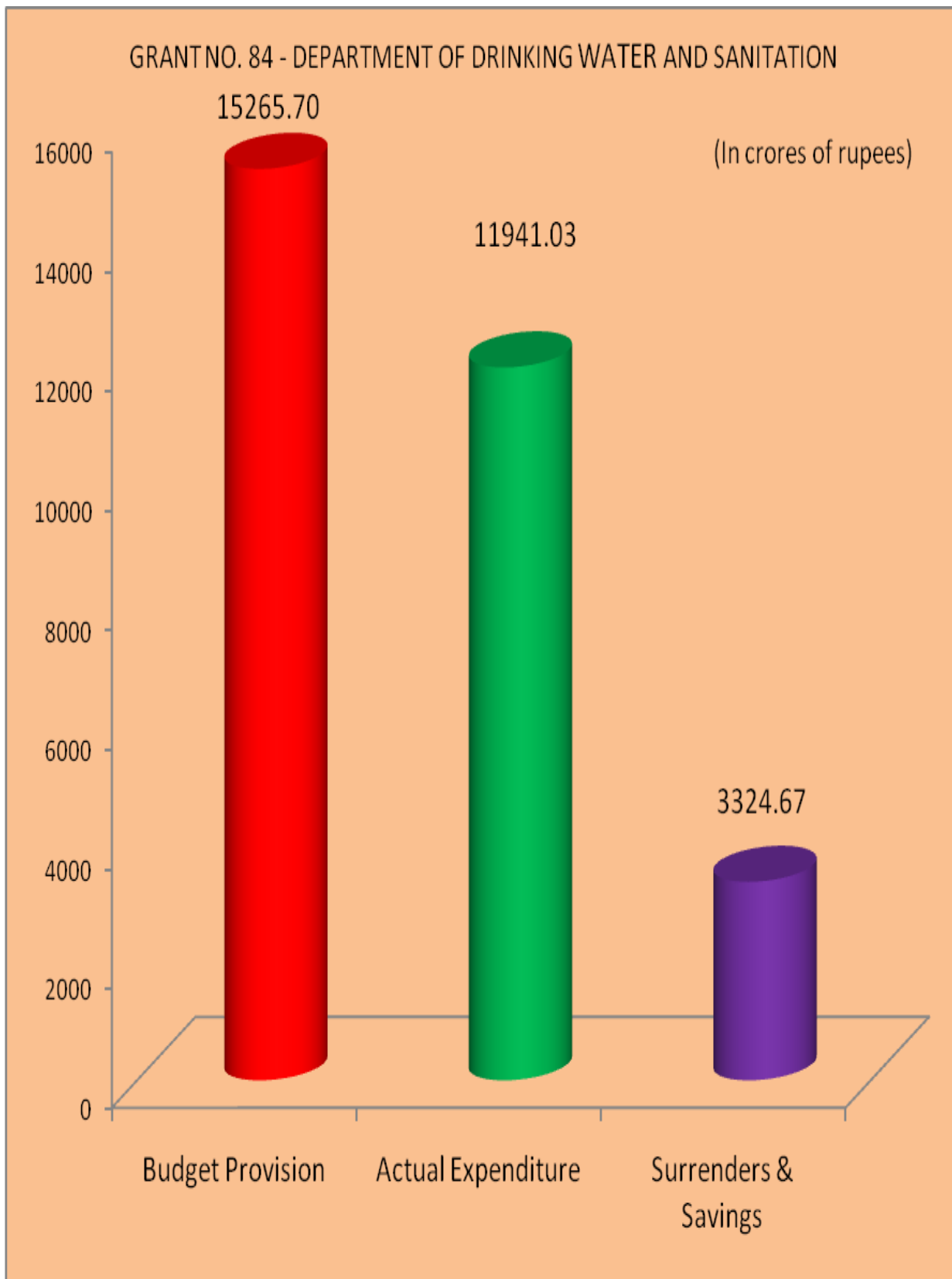
Head of Account		B.E. + Supplemen tary	Actual Expenditure	Saving or Excess	Re- appropriation /Surrenders
Revenue Section (All Voted)					
3451	Secretariat- Economic Services	5,70,00	6,19,97	-24	+50,21
2215	Water Supply and Sanitation	13734,00,00	11934,83,00	- 12,76,77	-1786,40,23
2552	North Eastern Areas	1526,00,00	---	---	- 1526,00,00
Total Revenue		15265,70,00	11941,02,97	- 12,77,01	- 3324,67,03

The figures of actual expenditure amounting to Rs. 11941,02,97(thousands) are as per the Appropriation Accounts whereas the figures booked by this office under its Statement of Central Transaction are Rs. 11920,74,77 (thousands). The excess of Rs. 20,28,20 (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. - 29 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:-

2013-2014

(In crores of rupees)



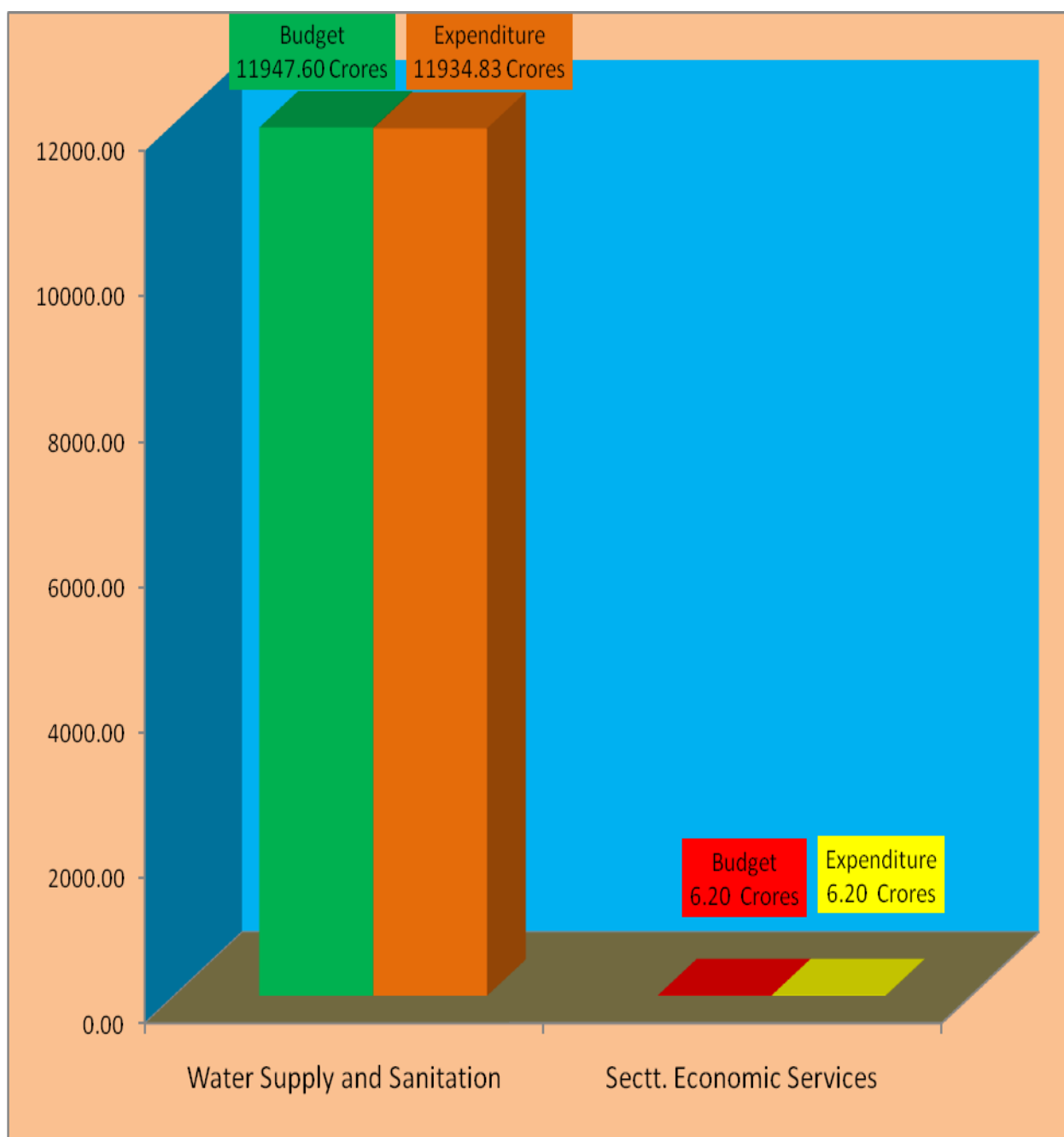
Graphical presentation of the scheme budget provision vis-à-vis actual expenditure is as under:-

Grant No. 29

2013-2014

(In crores of rupees)

S. No.	Name of the Scheme	Budget Estimate	Expenditure
01	Water Supply and Sanitation	11947.60	11934.83
02	Sectt. Economic Service	6.20	6.20



Chapter 4

4.1 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 2013-2014 (Statement - VII)

During the year 2013-2014 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:-

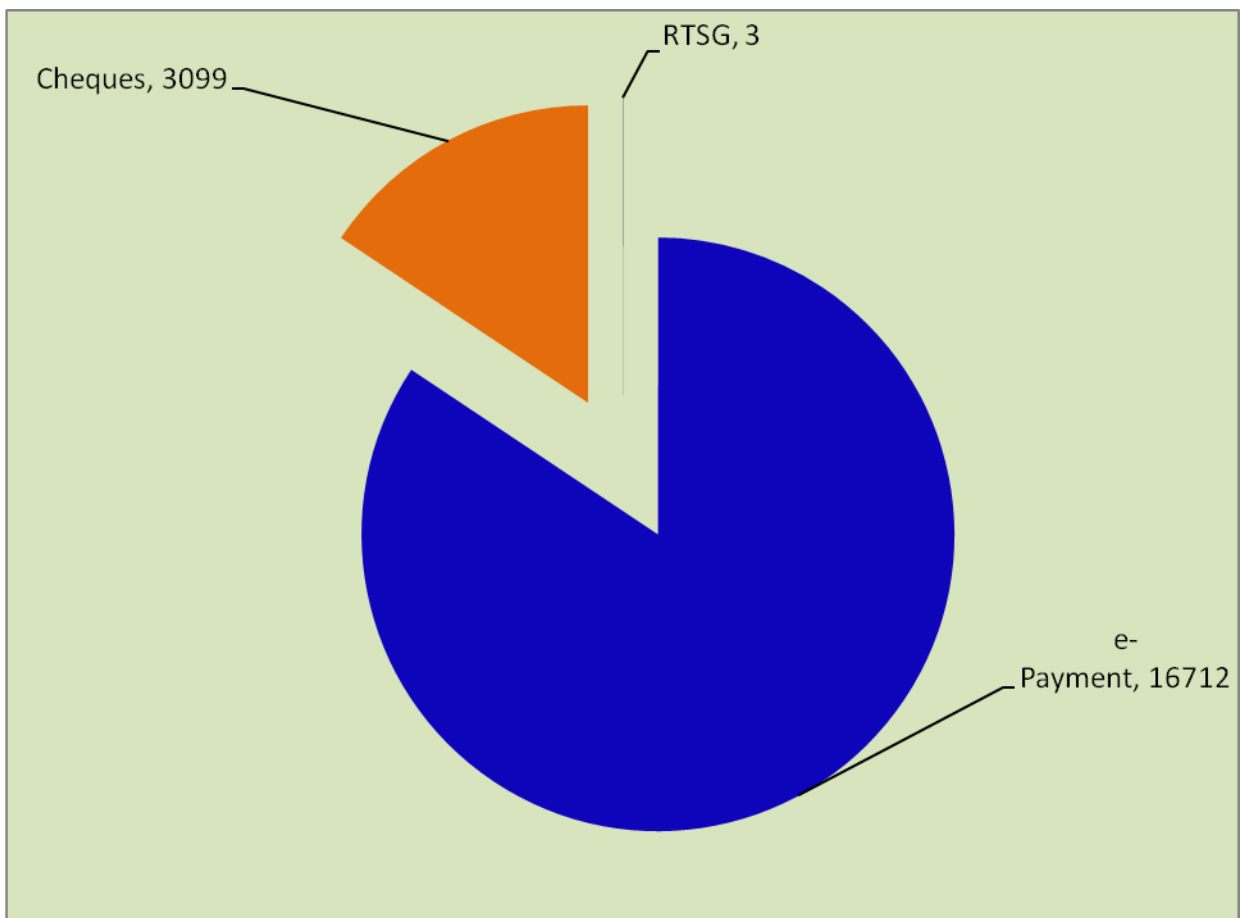
Name of the Scheme	% increase/decrease over 2013-2014
Swaranjayanti Gram Swarozgar Yojana/NRLM (Aajeevika)	(-) 7.19
National Rural Employment Guarantee Act	(+) 9.21
Rural Housing	(-) 64.97
Pradhan Mantri Gram Sadak Yojana	
DRDA	(-) 10.47

4.2 Percentage of Budget released through RTGS/E-Payment DDs/Cheques

During the year 2013-2014, 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.	0	0	11011	5842915	0	0	1811	2875
L. R.	3	6360	2798	232670	0	0	404	220
D.W.S	0	0	2903	1191770	0	0	884	350
Total	3	6360	16712	7267355	0	0	3099	3445
% of Total Fund Handled	0.08		99.86		0		0.04	



4.3 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. During the year 2013-14,99.95% payments were made through e-Payment and 100% confirmation of receipt of money was received within 1 day.

**4.4 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	2009-10	2010-2011	2011-12	2012-13	2013-14
SGRY	0.00	0.00	0.00	0.00	0.00
BPL Survey	3.70	0.53	2546.20	350.73	300.65
Communication	0.15	0.06	0.00	0.00	0.00
Indira Awaas Yojana	8799.19	10336.58	9868.65	7868.77	12981.65
National Rural Employment Guarantee Act	33529.17	35827.79	29205.74	30022.77	32788.95
Training	47.27	121.94	81.00	31.83	32.00
Other Rural Development Programme	0.00	0.00	90.00	0.00	0.00
Swaranjayanti Gram Swarozgar Yojana	2220.01	2665.25	2388.92	2195.31	2021.61
DRDA Administration	385.00	485.27	550.00	388.53	400.01
PMGSY	11339.81	22404.11	24873.56	8875.43	9805.29
MSRDP	69.04	108.10	110.17	132.38	76.64
PC	50.00	50.00	0.00	0.00	0.00
Provision for Urban Amenities in Rural Areas (PURA)	0.00	0.00	0.00	0.00	3.00
Total=	56443.34	71999.63	69714.24	49865.75	58409.78

4.5 Month-wise releases during the year 2013-14
Statement No. VIII

(In lakhs of rupees)

MONTH	Ministry of Rural Development	Department of Land Resources	Ministry of Drinking Water and Sanitation	TOTAL
April-13	721067.11	10030.36	--	731097.47
May-13	1205209.62	12456.77	--	1217666.39
June-13	524775.35	28137.12	228142.71	781055.18
July-13	271891.50	19424.93	27267.71	318584.14
August -13	536147.95	44095.41	51909.88	632153.24
Sept. 13	510253.34	60079.42	186161.21	756493.97
Oct-13	742878.22	52.54	--	742930.76
Nov. - 13	151002.72	14717.78	75155.87	240876.37
Dec. - 13	224752.19	3160.68	228217.73	456130.60
Jan. -14	151672.71	28691.93	121168.29	301532.93
Feb -14	298868.94	2949.82	90807.87	392626.63
March -14	502458.65	13665.91	174893.15	691017.71
TOTAL=	5840978.31	237462.67	1183724.42	7262165.40

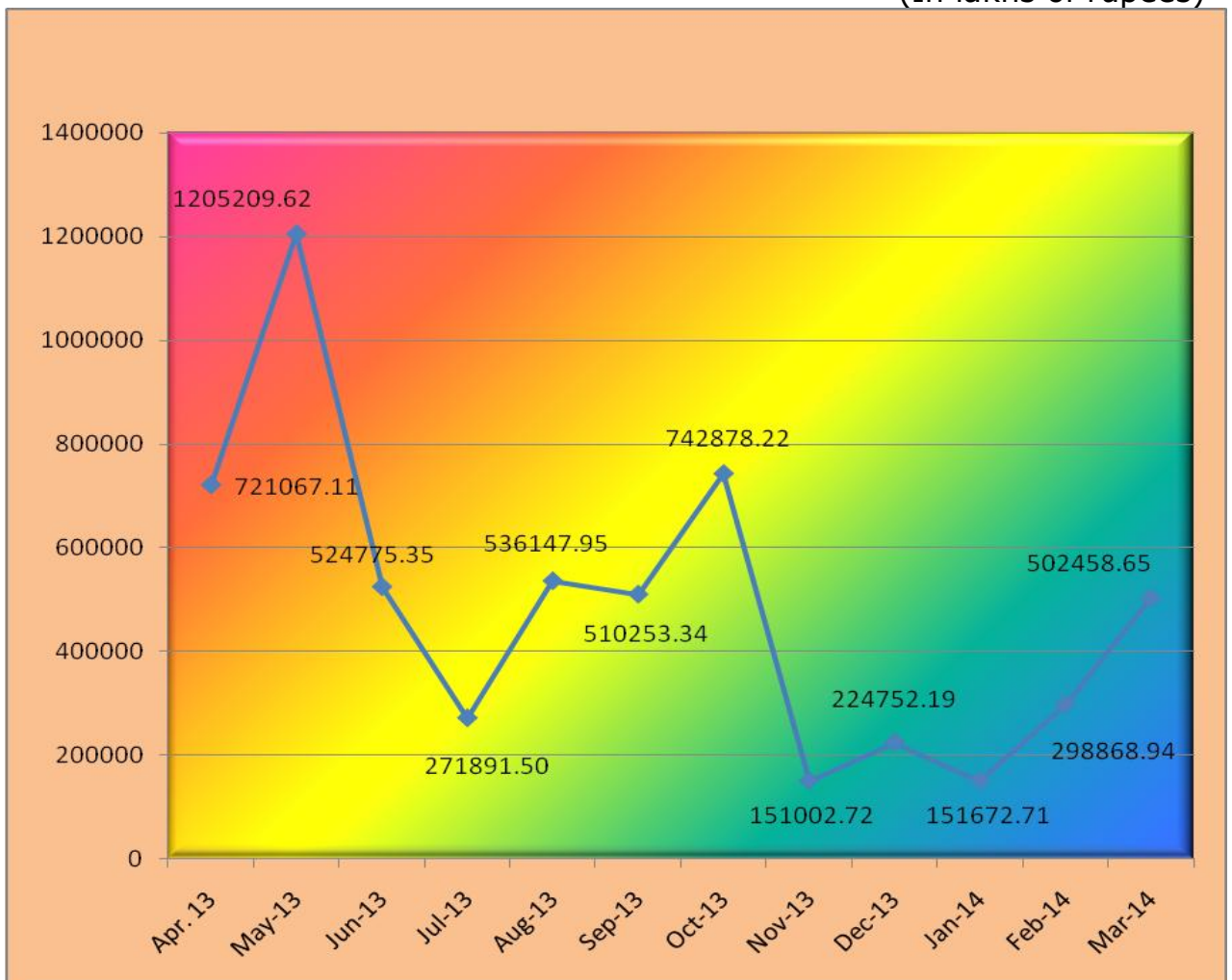
4.6 Month-wise releases during the year 2013-14

Statement No. IX

(In lakhs of rupees)

April, 2013	May, 2013	June, 2013	July, 2013	August, 2013	September, 2013	October, 2013	November, 2013	December, 2013	January, 2014	February, 2014	March, 2014
721067.11	1205209.62	524775.35	271891.50	536147.95	510253.34	742878.22	151002.72	224752.19	151672.71	298868.94	502458.65

(In lakhs of rupees)



4.7 Scheme-Wise & State-wise release of Grants during 2013-14
Division - 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	0.00	0.00	1121.26	1121.26
2	Arunachal Pradesh	15852.67	358.21	1297.11	17507.99
3	Assam	57349.95	8862.94	2024.99	68237.88
4	Bihar	158070.67	3060.50	2122.25	163253.42
5	Goa	205.86	0.00	127.37	333.23
6	Gujarat	33530.02	3663.00	1495.39	38688.41
7	Haryana	37687.81	1061.20	1242.29	39991.30
8	Himachal Pradesh	47797.09	549.11	687.37	49033.57
9	Jammu & Kashmir	60315.73	2837.79	1161.49	64315.01
10	Karnataka	159606.81	6608.33	1571.91	167787.05
11	Kerala	127710.93	3670.95	836.80	132218.68
12	Madhya Pradesh	183982.44	10203.40	3073.11	197258.95
13	Maharashtra	115292.02	25537.22	2234.16	143063.40
14	Manipur	23100.00	364.19	670.76	24134.95
15	Meghalaya	27106.21	651.42	509.35	28266.98
16	Mizoram	24474.27	279.31	573.67	25327.25
17	Nagaland	29214.80	1483.29	690.54	31388.63
18	Orissa	75752.84	5376.85	2251.23	83380.92
19	Punjab	22615.48	828.55	1078.72	24522.75
20	Rajasthan	205943.32	8582.18	2237.34	216780.66
21	Sikkim	10684.17	145.01	88.87	10918.05
22	Tamil Nadu	469021.12	7357.75	2253.67	478632.54
23	Tripura	94366.49	1383.74	558.81	96309.04
24	Uttar Pradesh	289639.01	8366.13	4928.99	302934.13
25	West Bengal	289438.19	98562.84	960.92	39461.95
26	A & N. Islands	1918.10	0.00	41.16	1959.26
27	Chandigarh	0.00	0.00	0.00	0.00
28	D. & N. Haveli	0.00	0.00	0.00	0.00
29	Daman & Diu	0.00	0.00	0.00	0.00
30	Delhi	0.00	0.00	0.00	0.00
31	Lakshadweep	16.93	20722.84	25.51	20765.28
32	Pondicherry	879.98	0.00	25.51	905.49
33	Uttaranchal	33000.50	776.13	795.98	34572.61
34	Chattisgarh	144602.31	3765.99	1163.15	149531.45
35	Jharkhand	62143.28	4844.25	1409.54	68397.07
	TOTAL	475049.00	5844.25	1409.54	68397.07

Scheme-wise & State-wise releases of Grants during 2013-14
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	61876.88
2	Arunachal Pradesh	16	5706.51
3	Assam	27	90006.36
4	Bihar	38	295704.00
5	Goa	2	380.29
6	Gujarat	26	26652.17
7	Haryana	21	9831.14
8	Himachal Pradesh	12	4226.63
9	Jammu & Kashmir	22	5642.49
10	Karnataka	29	49680.61
11	Kerala	14	22626.02
12	Madhya Pradesh	50	47268.58
13	Maharashtra	33	75540.13
14	Manipur	9	3649.98
15	Meghalaya	7	8063.52
16	Mizoram	8	2570.02
17	Nagaland	11	7328.37
18	Orissa	30	84418.61
19	Punjab	20	2739.95
20	Rajasthan	33	46886.92
21	Sikkim	1	877.03
22	Tamil Nadu	31	56206.53
23	Tripura	4	12800.43
24	Uttar Pradesh	71	145669.98
25	West Bengal	19	86566.88
26	A & N. Islands	3	221.31
27	Chandigarh	0	0.00
28	D. & N. Haveli	1	0.00
29	Daman & Diu	1	0.00
30	Delhi	0	137.47
31	Lakshadweep	1	0.00
32	Pondicherry	1	0.00
33	Uttaranchal	13	6405.19
34	Chattisgarh	18	50327.44
35	Jharkhand	24	35268.67
	TOTAL	618	129752600

**4.8 Scheme-wise & State-wise release of Grant during 2013-2014
in respect of D/o Land Resources**

Statement No. XII

S. No.	State Name	IWMP	NLRMP
1	Andhra Pradesh		--
2	Arunachal Pradesh	11255.17	--
3	Assam	11812.18	--
4	Bihar	1678.44	2327.82
5	Chattisgarh	3005.44	--
6	Gujarat	6277.34	1511.00
7	Haryana	1596.37	30.00
8	Himachal Pradesh	5714.77	--
9	Jammu And Kashmir	481.37	--
10	Jharkhand	223.40	117.64
11	Karnataka	58863.52	--
12	Kerala	156.12	632.00
13	Madhya Pradesh	14263.05	--
14	Maharashtra	18316.41	1507.27
15	Manipur	3028.36	--
16	Meghalaya	3119.93	--
17	Mizoram	7652.52	190.21
18	Nagaland	7391.54	612.49
19	Orissa	14844.78	7047.62
20	Punjab	1757.98	--
21	Rajasthan	470.85	4137.34
22	Sikkim	83.13	--
23	Tamil Nadu	12167.53	1060.77
24	Telangana	18623.95	--
25	Tripura	4780.74	--
26	Uttar Pradesh	9513.67	--
27	Uttarakhnad	1031.94	157.89
28	West Bengal	20.12	--
	Total	218130.62	19332.05

**State-wise release of Grant during 2013-2014 in respect
of Department of Land Resources
Statement No. XIII**

(In lakhs of rupees)

S. No.	State Name	Releases
1	Andhra Pradesh	0.00
2	Arunachal Pradesh	11255.17
3	Assam	11812.18
4	Bihar	4006.26
5	Chattisgarh	3005.44
6	Gujarat	7788.34
7	Haryana	1626.37
8	Himachal Pradesh	5714.77
9	Jammu And Kashmir	481.37
10	Jharkhand	341.04
11	Karnataka	58863.52
12	Kerala	788.12
13	Madhya Pradesh	14263.05
14	Maharashtra	19823.68
15	Manipur	3028.36
16	Meghalaya	3119.93
17	Mizoram	7842.73
18	Nagaland	8004.03
19	Orissa	21892.40
20	Punjab	1757.98
21	Rajasthan	4608.19
22	Sikkim	83.13
23	Tamilnadu	13228.30
24	Telangana	18623.95
25	Tripura	4780.74
26	Uttar Pradesh	9513.67
27	Uttarakhnad	1189.83
28	West Bengal	20.12
	TOTAL =	237462.67

4.9 Scheme-wise & State-wise release of grant during 2013-2014 in respect of Ministry of Drinking Water and Sanitation

Statement No. XIV

(In lakhs of rupees)

S. No.	State Name	CRSP	NRDWP
1	Andman and Nicobar	--	8.83
2	Andhra Pradesh	--	--
3	Arunachal Pradesh	518.53	23730.72
4	Assam	4180.97	52496.94
5	Bihar	--	34894.19
6	Chandigarh	--	--
7	Chattisgarh	--	13520.36
8	Delhi	--	671.57
9	Goa	--	--
10	Gujarat	52641.10	51506.55
11	Haryana	13117.51	22952.06
12	Himachal Pradesh	3049.74	13081.26
13	Jammu And Kashmir	3957.20	41481.65
14	Jharkhand	--	25327.77
15	Karnataka	6594.68	89729.05
16	Kerala	4301.20	21204.01
17	Madhya Pradesh	66038.88	47494.91
18	Maharashtra	3646.30	69026.54
19	Manipur	--	5530.21
20	Meghalaya	10303.65	10340.05
21	Mizoram	805.88	4488.53
22	Nagaland	--	6106.56
23	Orissa	--	31706.56
24	Puducherry	--	6.04
25	Punjab	--	14794.72
26	Rajasthan	--	133249.20
27	Sikkim	825.06	2656.22
28	Tamilnadu	31192.30	38710.74
29	Telangana	14524.22	63151.81
30	Tripura	1401.41	8993.20
31	Uttar Pradesh	37631.58	80492.27
32	Uttarakhnad	528.05	8760.73
33	West Bengal	11147.11	48582.80
	Total =	219028.37	964696.05

**State-wise release of Grant during 2013-2014 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	8.83
2	Andhra Pradesh	--
3	Arunachal Pradesh	24249.25
4	Assam	56677.91
5	Bihar	34894.19
6	Chandigarh	--
7	Chattisgarh	13520.36
8	Delhi	671.57
9	Goa	--
10	Gujarat	56770.65
11	Haryana	36069.57
12	Himachal Pradesh	16131.00
13	Jammu And Kashmir	45438.85
14	Jharkhand	25327.77
15	Karnataka	96323.73
16	Kerala	25505.21
17	Madhya Pradesh	113533.79
18	Maharashtra	72672.84
19	Manipur	5530.21
20	Meghalaya	20643.70
21	Mizoram	5294.41
22	Nagaland	6106.56
23	Orissa	31706.56
24	Puducherry	6.04
25	Punjab	14794.72
26	Rajasthan	133249.20
27	Sikkim	3481.28
28	Tamilnadu	69903.04
29	Telangana	77676.03
30	Tripura	10394.61
31	Uttar Pradesh	118123.85
32	Uttarakhnad	9288.78
333	West Bengal	59729.91
	Total =	1183724.42

4.10 Status of Pending Utilization Certificate

Ministry of Rural Development

(In crores of rupees)

S. No.	Scheme	Total amount of Outstanding UC As on 31.03.2014
01	State Institute of Rural Development (SIRD)/Extension Training Centres (ETCs)	61.13
02	Swaranjayanti Gram Swarozgar Yojana (SGSY)	652.35
03	Special Projects under SGSY	1001.48
04	District Rural Development Agency (DRDA Administration)	1248.55
05	Indira Awaas Yojana (IAY)	158.88
06	Pradhan Mantri Gram Sadak Yojana (PMGSY)	49.32
	Total=	3171.71

Ministry of Drinking Water and Sanitation

(In crores of rupees)

S. No.	Scheme	Total amount of Outstanding UC As on 31.03.2014
01	National Rural Drinking Water Programme (NRDWP)	266.30
02	Nirmal Bharat Abhiyan (NBA)/ Total Sanitation Campaign (TSC)	0.00
	Total=	266.30

Department of Land Resources**(In crores of rupees)**

S. No.	Scheme	Total amount of Outstanding UC As on 31.03.2014
01	Integrated Watershed Development Programme (IWDP)	212.49
02	Drought Prone Areas Programme (DPAP)	204.42
03	Desert Development Programme (DDP)	54.67
04	Integrated Watershed Management Programme (IWMP)	0.00
05	Computerization of Land Records (CLR)	98.70
06	Strengthening of Revenue Administration & Updaton of Land Records (SRA&ULR)	93.14
07	National Land Records Modernisation Programme (NLRMP)	408.42
08	Technology Development, Extenjsion & Training (TDET)	24.53
	Total=	1096.37

CHAPTER – 5

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