



**GOVERNMENT OF INDIA
MINISTRY OF EARTH SCIENCES**



DEPARTMENTAL ACCOUNTING ORGANISATION

**ACCOUNTS AT A GLANCE
FOR THE YEAR -2018-19**

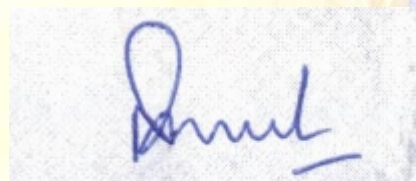
**O/o Controller of Accounts, Ministry of Earth Sciences, Prithvi Bhawan,
Lodi Road, New Delhi -110003.**

PREFACE

I have great pleasure in bringing out “**ACCOUNTS AT A GLANCE**” of the Ministry of Earth Sciences for the financial year 2018-19 . The document has been brought out on the basis of information from the Appropriation Accounts, Finance Accounts and Statement of Central Transactions for the year 2018-19, which have been submitted to Controller General of Accounts.

The Finance and Accounts data have been presented along with Tables and Graphs to make the document lucid and useful.

I trust that document will be informative and useful . Suggestions are welcome to enable us in improving the next issue.



NALIN SRIVASTAVA
Controller of Accounts
Ministry of Earth Sciences

Place : New Delhi .

Chapter- 1

Accounting Organization of The Ministry of Earth Sciences

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

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

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

(b) avoids unauthorized, irregular and wasteful expenditure.

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

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

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

(b) compilation and consolidation of accounts of the department and their submission in the form prescribed, to the Controller General of Accounts; preparation of Annual Appropriation Accounts for the Demands for Grants of his Ministry/Department, getting them duly audited and submitting them to the CGA, duly signed by the Chief Accounting Authority.

(c) arranging internal inspection of payment and accounts records maintained by the various subordinate formations and Pay and Accounts Offices of the Department and inspection of records pertaining to transaction of Government Ministries/Departments, maintained in Public Sector Banks.

4. The Principal Accounts Office and accounting organization of this Ministry started functioning w.e.f. 01-04-2007. The Controller of Accounts is the Head of the Departmental Accounting Organization and exercises this control with the assistance of a Deputy Controller of Accounts/Asstt. Controller of Accounts and 7 Pay & Accounts officers. The Payment and accounting functions are performed through five Pay and Accounts Offices of which two are located in Delhi, and one each in Kolkata, Chennai and Pune. All payments pertaining to the Department/Ministry are made through Pay & Accounts Offices and through cheque drawing DDO attached with respective PAOs. Drawing and Disbursing officers present their claims/bills to the designated PAOs and CDDOs who issue cheques after exercising the necessary scrutiny as per provision of Civil Account Manual, Receipt and Payment Rules and other Govt. orders issued from time to time. As on date out of 19 DDO's, 4 DDO's have been given limited cheque drawing power at following station i.e. Nagpur, Mumbai, Kochi and Guwahati. The Pay & Accounts Offices are the field units from where the accounting process initiate. The vouchers/bills and the bank scrolls form the basis for compilation of accounts.

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

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

6. As per Para 1.3.4 of Civil Accounts Manual, Pay & Accounts offices will make payments pertaining to respective Ministries/ Departments and in certain cases payments will be made by the departmental Drawing and Disbursing Officers (DDOs) authorized to draw funds, by means of cheques drawn on the offices/branches of Reserve Bank of India, State Bank of India and its subsidiaries or of the Public Sector Bank that may be accredited for handling the receipts and payments of the Ministry/Department. These payments will be accounted for in separate scrolls to be rendered to the Pay and Accounts Offices of Ministry/Department concerned. Each Pay and Accounts Office or Drawing and Disbursing Officer authorized to make payments by cheques, will draw only on the particular branch/branches of the Reserve Bank

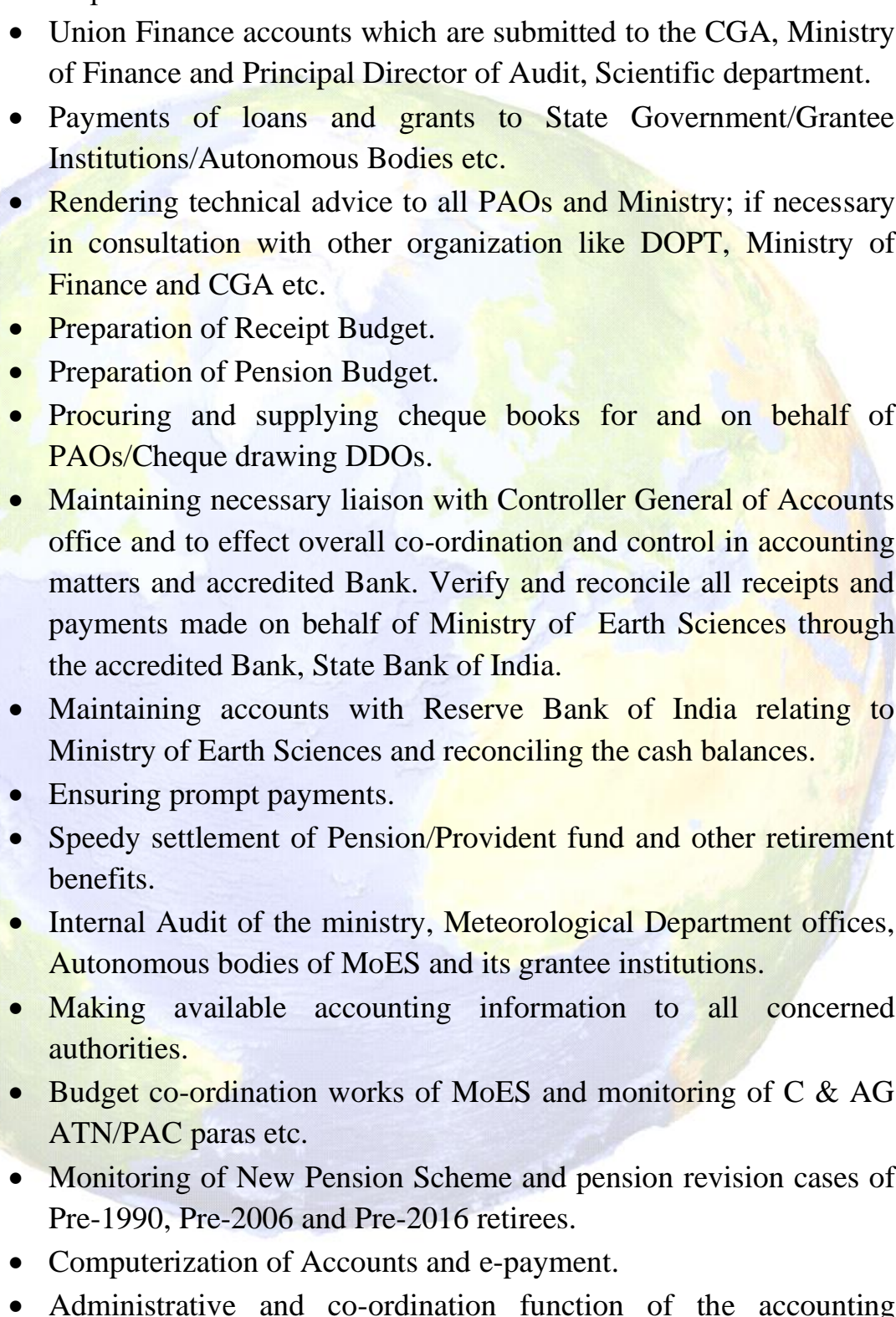
of India/State Bank of India or its subsidiary or the Public Sector Bank with which the Pay and Accounts Office or the Drawing and Disbursing Officer as the case may be, is placed in account. All receipts of the Ministry/Department shall also be finally accounted for in the books of the Pay and Accounts Office. The Pay and Accounts office is the basic Unit of Departmentalized Accounting Organization. Its main function include:-

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

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

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

- Consolidation of monthly accounts of Ministry and its submission to the CGA.

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- Annual Appropriation Accounts.
 - Statement of Central Transactions.
 - Preparation of “Account at a Glance”.
 - Union Finance accounts which are submitted to the CGA, Ministry of Finance and Principal Director of Audit, Scientific department.
 - Payments of loans and grants to State Government/Grantee Institutions/Autonomous Bodies etc.
 - Rendering technical advice to all PAOs and Ministry; if necessary in consultation with other organization like DOPT, Ministry of Finance and CGA etc.
 - Preparation of Receipt Budget.
 - Preparation of Pension Budget.
 - Procuring and supplying cheque books for and on behalf of PAOs/Cheque drawing DDOs.
 - Maintaining necessary liaison with Controller General of Accounts office and to effect overall co-ordination and control in accounting matters and accredited Bank. Verify and reconcile all receipts and payments made on behalf of Ministry of Earth Sciences through the accredited Bank, State Bank of India.
 - Maintaining accounts with Reserve Bank of India relating to Ministry of Earth Sciences and reconciling the cash balances.
 - Ensuring prompt payments.
 - Speedy settlement of Pension/Provident fund and other retirement benefits.
 - Internal Audit of the ministry, Meteorological Department offices, Autonomous bodies of MoES and its grantee institutions.
 - Making available accounting information to all concerned authorities.
 - Budget co-ordination works of MoES and monitoring of C & AG ATN/PAC paras etc.
 - Monitoring of New Pension Scheme and pension revision cases of Pre-1990, Pre-2006 and Pre-2016 retirees.
 - Computerization of Accounts and e-payment.
 - Administrative and co-ordination function of the accounting organization.

9. Internal Audit Wing

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

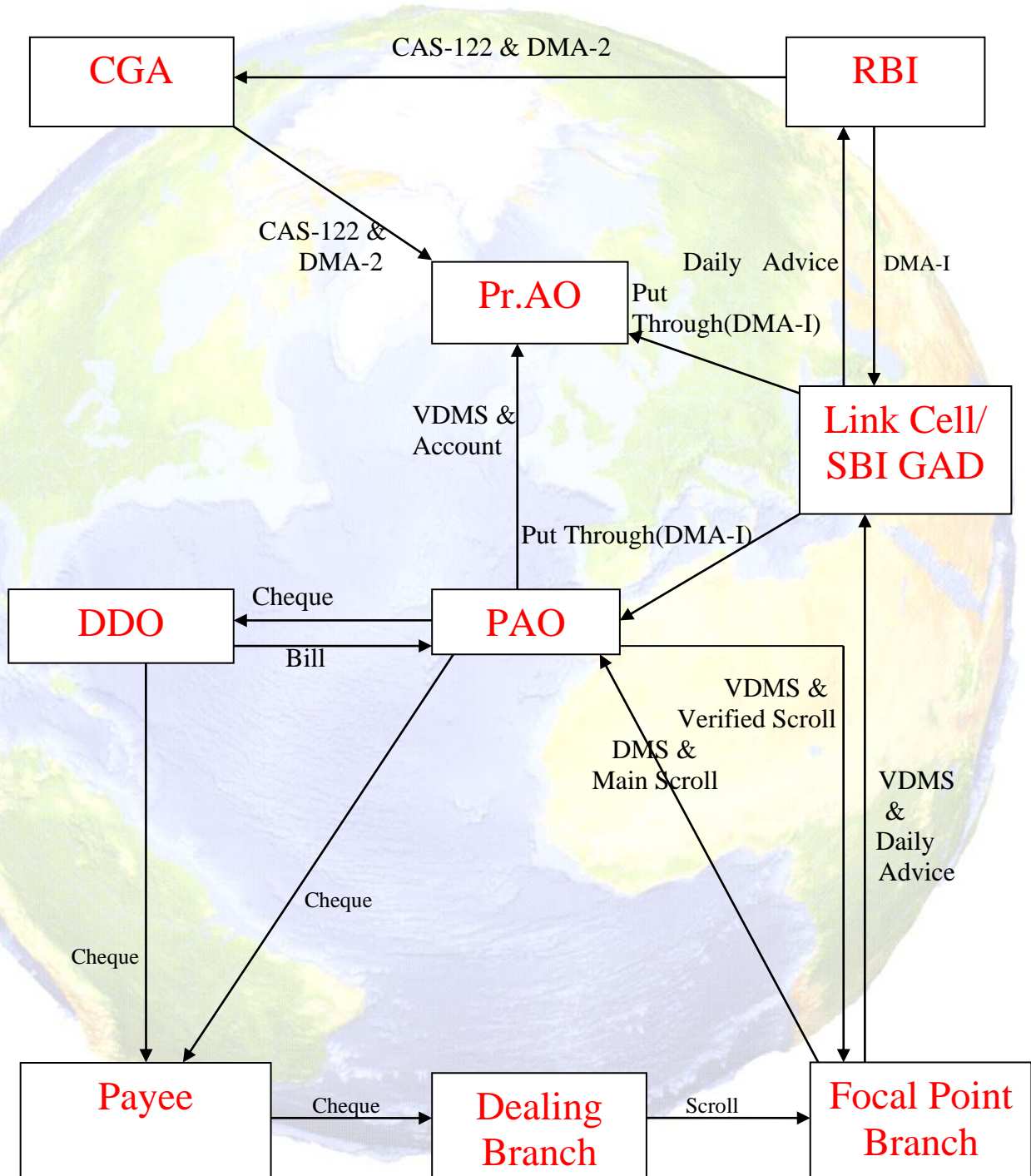
Internal Auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It basically aims at helping the organization to accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness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

10. Banking arrangements

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

Banking Arrangements

Flow diagram of accounting of Cash Receipt & Payment



Chapter- 2

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

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

(i) Receipts, Payments and Accounts :

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

(ii) Financial Management Systems :

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

(iii) Internal Audit/Performance Audit :

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

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

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

(iv) FRBM related Tasks :

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

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

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

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

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

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

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

(viii) **Accounts and Audit :**

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

(ix) **Budget Formulation :**

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

(x) **Outcome Budget :**

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

(xi) **Performance Budget :**

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

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

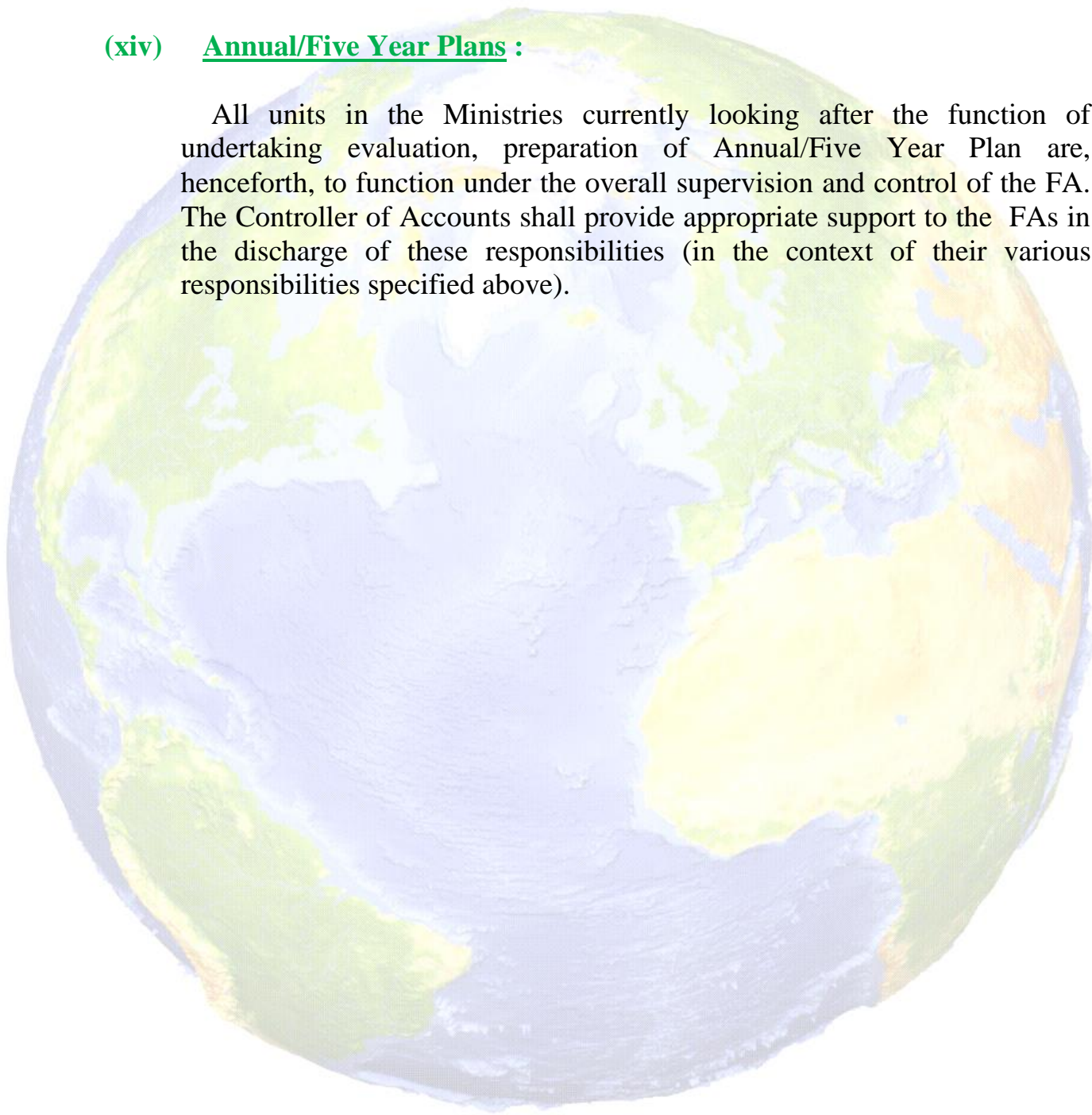
The Controller of Accounts shall be responsible for providing necessary material in respect of Annual Finance Report, Annual Outcome and Systems Report of the Financial Adviser to the Secretary (Expenditure), through the Secretary/the Chief Accounting Authority of the administrative Ministry(structured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

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

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

(xiv) Annual/Five Year Plans :

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



Chapter- 3

Government Accounts

Preparation and Presentation of Accounts:

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

Form of Accounts:

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

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

Principles of Accounting:

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

Cash-based Accounting :

Government accounts shall be prepared on cash basis. With the exception of such book adjustments as may be authorized by Government Accounting Rules, 1990 or by any general or special order issued by the Central Government on the advice of the Comptroller and Auditor – General of India, the transactions in Government accounts shall represent the actual cash receipts

and disbursements during a financial year as distinguished from amount due to or by Government during the same period.

Period of Accounts :

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

Currency in which Accounts are kept :

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

Main Divisions and structure of Accounts:

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

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

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

The government can incur expenditure from this fund with the approval of Ministry of Finance and seek the approval of Parliament later.

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

Classification of transactions in Government Accounts:

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

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

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

Authority to open new Head of Account:

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

Ministries/Departments may open Sub-Heads and Detailed Heads as required by them in consultation with the Budget Division of the Ministry of

Finance. Their Principal Accounts Office may open Sub/Detailed Heads required under the Minor Heads falling within the Public Account of India subject to the above stipulations.

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

Conformity of Budget Heads with rules of classification:

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

Responsibility of Departmental Officer:

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

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

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

Charged or Voted expenditure :

The expenditure covered under Article 112(3) of the Constitution of India is charged on the Consolidated Fund of India and is not subject to vote by the legislature. All other expenditure met out of the Consolidated Fund of India is treated as Voted expenditure. Charged or Voted Expenditure shall be shown

separately in the accounts as well as in the Budget documents. Salary of President, Judges, C & AG etc. are exempted from vote in the Parliament and these are termed as “Charged” expenditure. Sovereign debt and releases to state government are also “Charged” on the Consolidated Fund of India.

Capital or Revenue Expenditure:

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

ANNUAL ACCOUNTS

Appropriation Accounts :

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

Finance Accounts:

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

Presentation of Annual Accounts:

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

COMPUTERIZATION OF ACCOUNTS

The process of computerization of accounts in this office started with the accounting functioning starts in the Ministry i.e. 01-04-2007. The software titled COMPACT had been used in the Pay & Accounts offices for computerization of a monthly consolidated account. In this Ministry all the 5 PAO's, voucher level computerization was done using the software COMPACT. All the stages like pre-check, cheque writing, cheque review, scrolls, Transfer Entries and consolidation was done by using this package. From the month of November-2008 onwards the monthly account has been submitted to the O/o CGA after PAO wise adjustment of Put Through Statement with online acceptance by the Pr. Account's office. Window based applications like Microsoft Word and Excel are also used for preparation of Head-wise Appropriation accounts, Material of Union Government Finance Account (Civil) and monthly expenditure and receipt statements for submission to Ministry and for other MIS purposes.

COMPACT (PAO 2000) :

Multi-user software for use at the Pay & Accounts Office level was inducted to replace the IMPROVE software. This software was developed with a view to computerize the work in all Pay & Accounts offices.

This software had the following features:-

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

DEFINED CONTRIBUTION PENSION SCHEME

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

INITIATIVES ON E- PAYMENT

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

e- Payment System

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

The e-payment system developed was a fully secured web based system of electronic payment services which introduces transparency in government payment system. Payment of dues from the government under this system was made by credit of money directly in to the bank account of payee through a

digitally signed e-advice generated from COMPACT through the 'Government e-payment Gateway (GePG)' on a secured communication channel. Necessary functional and security certification was obtained from STQC Directorate for its role out. The system was implemented in all Central Government Civil Ministries/ Departments in a phased manner.

NTRP

The Non-Tax Receipt Portal (NTRP) is the initiative of O/o Controller General of Accounts, M/o Finance, Government of India to provide one stop services to deposit any fees/fine/other money into the Government Account. It converges all the Civil Ministries/Departments of Government of India. It aims to provide 24X7 year round electronic services to deposit the money into Government Account using internet based payment technologies to the users at the door step through the web based portal. It thus leverages the e-Governance commitment of the Government to provide e-efficient, e-effective, e-excellent government anywhere anytime.

Public Financial Management System (PFMS)

The Ministry of Earthy Sciences 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 flow mechanism from the Ministry to various implementing agencies by adopting electronic modes of payment.
- (b) Putting the status of transfer of fund in the public domain through electronic mode.
- (c) Public Financial Management System (PFMS)- The 'COMPACT' has been substituted by Public Financial Management Systems (PFMS). PFMS is a Central Sector Plan Scheme of the erstwhile Planning Commission. It has now moved under Department of Expenditure, Ministry of Finance and has been implemented by the office of the Controller General of Accounts with the help of National Informatics Centre. The Scheme has established a common transaction-based on-line fund management and payment system and MIS for the Plan Schemes of Government of India. The platform has now been extended to State Government of India. The platform has now been extended to state Governments for effecting payments of plan funds received directly at the State Treasuries.

The Scheme is being implemented through a web based application which leverages its well established accounting and financial reporting application viz.COMPACT & e-Lekha and the interfaces developed with the banking system. All Ministries/Departments are required to register the details of agencies/ individual beneficiaries receiving grants from Government of India on the PFMS application along with their bank account details.

The PFMS Systems has been configured to facilitate creation of all Plan and Non-Plan based sanctions and routing of payments W.e.f 01.10.2015.

Advantages of PFMS

- PFMS can track the utilization/transfer of fund up to end user spread across the country.
- The MIS generated through PFMS can track availability of funds, unspent balances (live balance in account of the implementing Agency, which will lead to better financial management.
- At present, PFMS has interface with the Core Banking System (CBS) of over 300 Banks, including all Public Sector Banks, all Regional Rural Banks, major private sector banks, Reserve Bank of India, India post and Cooperative Banks. With time, the integration has to become universal, i.e. interface is to be established with all the Banks operating in India. PFMS for the first time in the area of public financial management is geared to generate a transaction-based, robust, reliable and transparent Financial Management Information Systems (FMIS). Unlike other MIS application where financial MIS relies on post-facto data feeding, the fund utilization data in PFMS has one to one correlation with the banking transactions effected by the implementing agencies. Thus, the FMIS available from the system has bank reconciled data on financial transactions on a real time basis.
- The PFMS System has been configured to facilitate all payments based on creation of sanctions through PFMS.
- PFMS establishes a common transaction-based on-line fund management and payment system.
- PFMS can provide MIS for all the expenditure Schemes of Government of India.

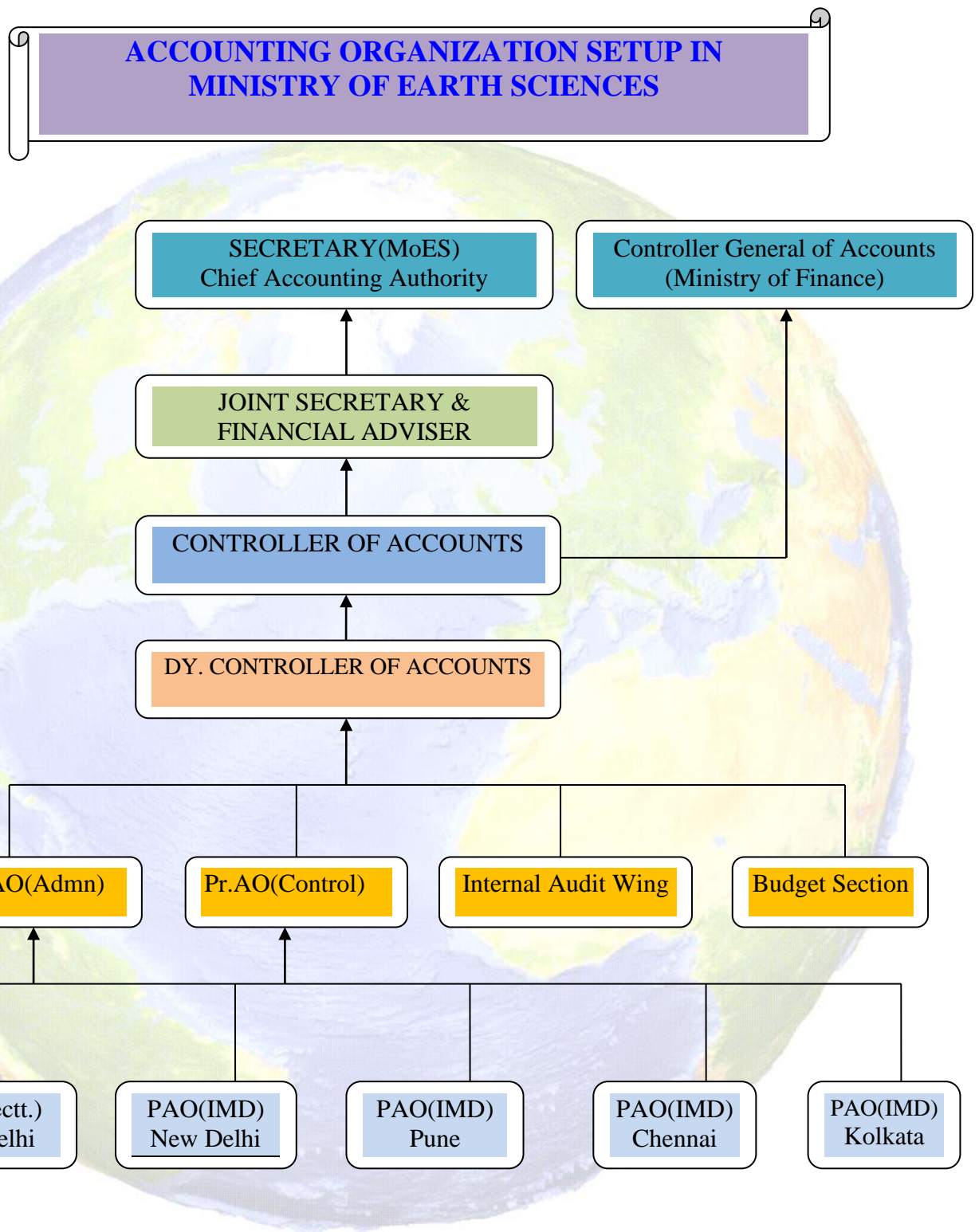
At present, the Ministry of Rural Development, transfer almost 100% of grants-in-aid through Electronic modes which is the highest volume of fund flow through electronic means in any civil Ministries. Moreover, the whole process of pre-audit of sanction order which involves examination of propriety of all rules and regulation 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.

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 clue 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 Schemes 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 format of utilization certificate and has been incorporated in respective program 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 also wants to monitor assets created under various scheme and are in the public spectrum under the Revised Charter.



Chapter- 4

Highlights of Accounts

Ministry of Earth Sciences 2018-19

Finance Account:

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

The expenditure account of the Ministry of Earth Sciences depicts the picture of total receipts and total disbursement under Revenue & Capital during the year 2018-19.

Receipts:

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

During 2018-19, total Receipts and Disbursements under Revenue, Capital and Public Account Heads were as below:

(`in Crore)

	Receipts	Disbursement
Revenue Section	84.51	1750.26
Capital Section	0.36	66.82
Public Account	1905.72	172.84

(Fig. as per SCT)

Expenditure:

Revenue Expenditure:

The total revenue expenditure under Grant No. 25 during 2018-19 was ₹1661.10 crore against the Budget Provision ₹1704.28 crore. This includes the expenditure of ₹692.34 crore relating to Oceanographic Research, ₹102.05 crore of Other Scientific Research, ₹36.58 crore of Secretariat-Economic Services, ₹830.14 crore under Meteorology.

Capital Expenditure:

Expenditure under Capital grant was ₹86.23 crore against the budget provision of ₹100.03 crore under Grant No. 25. The overall savings in Grant No. 25 was ₹13.80 crore.

(Fig. as per Appropriation Account Stage-III)

Accounts Highlights

Financial Year 2018-19
Grant No.25

(` in Crore)

Sl. No.	ITEM	BUDGET ESTIMATE	FINAL GRANT	ACTUALS RECEIPTS / EXPENDITURE
1.	Revenue Receipts			
	Tax Revenue	37.56
	Non Tax Revenue	37.30	39.95	46.95
	Capital Receipts			
	Loans & Advances	0.65	0.65	0.36
	Total Receipts	37.95	40.60	84.87
2.	Total Revenue voted	1704.28	1688.33	1661.10
	Total Capital Voted	100.00	98.53	86.23
3.	Total	1804.28	1786.86	1747.33

(Fig. as per Appropriation Account Stage-III , SCT & e-lekha- Grant wise budget v/s expenditure report and B.E/R.E-2018-19)

FUND FLOW

Financial Year 2018-19

(` in Crore)

RECEIPTS(Cr.)		DISBURSEMENTS(Dr.)	
Consolidated Fund of India		Consolidated Fund of India	
Revenue receipts		Voted Revenue Expenditure	
Tax Revenue	37.56	General Services	119.76
Non-Tax Revenue	46.95	Social Services	0.07
		Economic services	1630.42
		Grant-in-Aid(Contribution)	---
Capital Receipts		Capital	
Loan Recoveries	0.36	General service	---
		Social Services	---
		Economic Services	66.82
		Loans And Advances	0.67
Total (C.F.I.)	84.87	Total (C.F.I.)	1817.74
Public Accounts		Public Accounts	
Small Savings Provident Fund	102.03	Small Savings Provident Fund	89.50
Reserve Fund	--	Reserve Fund	--
Deposits and Advances	(-) 0.18	Deposits and Advances	0.08
Suspense and Misc.	1803.87	Suspense and Misc.	83.26
Total (Public Accounts)	1905.72	Total (Public Accounts)	172.84
Total Receipts	1990.59	Total Disbursements	1990.58

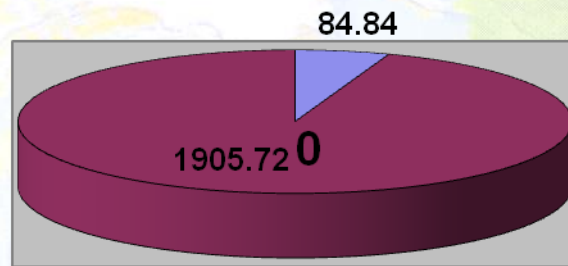
Figures are based on SCT figures and include transaction pertaining to Grant No.25 of Ministry of Earth Sciences and other composite grants.

GRAPH NO.2

FUND FLOW DURING 2018-19

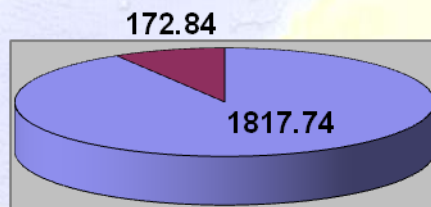
(` in Crore)

RECEIPTS



Consolidated Fund of India Public Account

DISBURSEMENT



Consolidated Fund of India Public Account

Total Budget Outlay and Total Expenditure 2018-19

Grant No.25

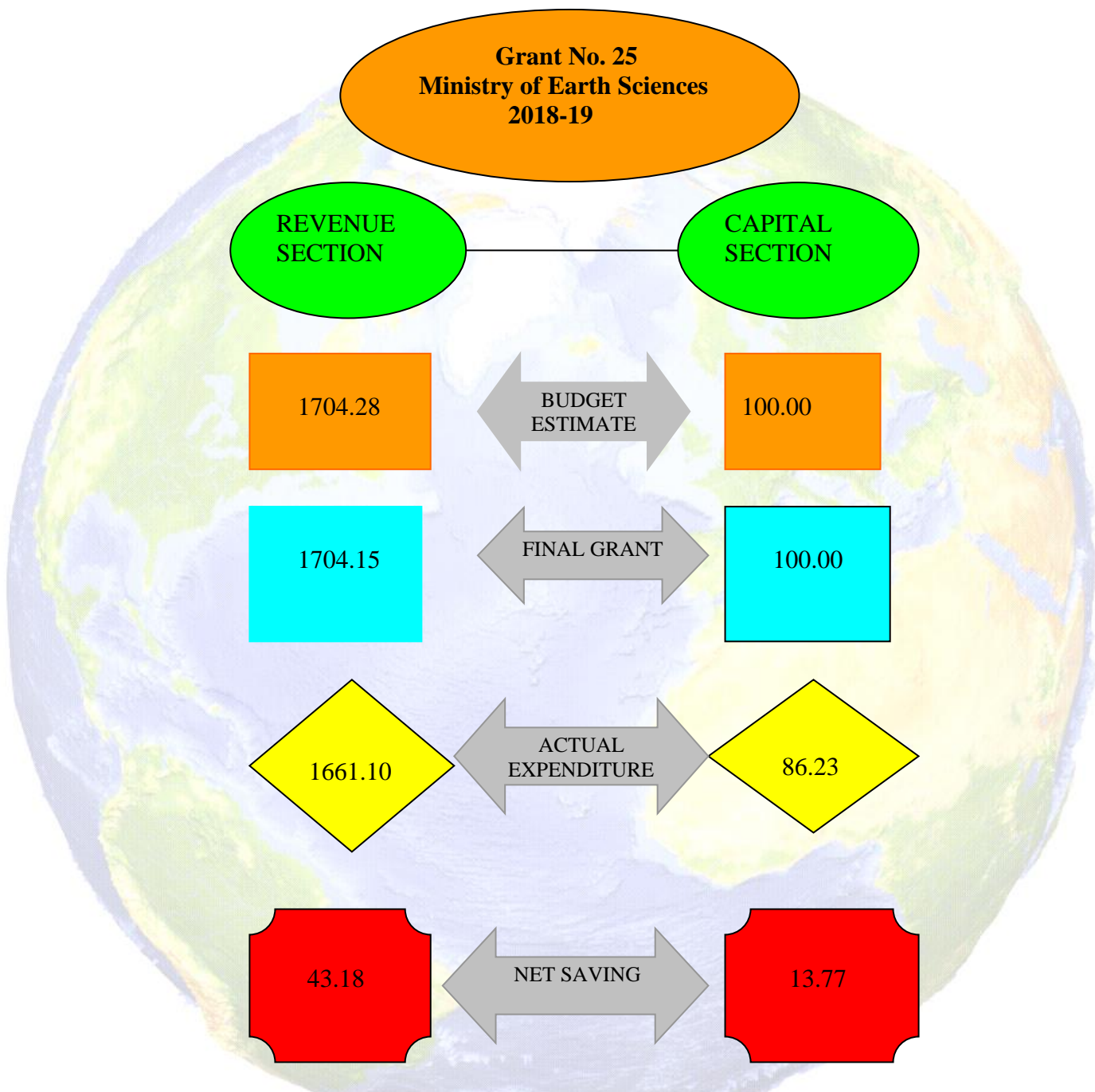
(` in Crore)

Section	Final Grant	Expenditure
Revenue Section		
Plan	1704.15	1661.10
Total	1704.15	1661.10
Capital Section		
Plan	100.00	86.23
Total	100.00	86.23
Grant Total	1804.15	1747.33
Variation between Final Grant & Expenditure		56.82

(Fig. as per e-lekha report Grant wise budget v/s expenditure & DDG)

ACCOUNTING OPERATIONS – AN OVERVIEW

(` in Crore)



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

Chapter- 5

Expenditure Analysis 2018-19

During the year 2018-19 under Grant No. 25 the Gross expenditure was ₹ 1747.33 crore against the budget estimate of ₹1804.28 crore. Thus, there was an overall saving of ₹56.95 crore. Details of savings have been discussed in this Chapter. The expenditure trends show an increasing trend in the past few years. The sectoral analysis reveals that the major expenditure is on the scientific sector. The major trends, components of expenditure etc. are explained in the form of Appropriation Tables and diagrams here below:-

(₹ in Crore)

Grant No.		Revenue	Capital	Total
25	Voted	1661.10	86.23	1747.33
	Charged	0.00	0.00	0.00

(Fig. as per Appropriation Account Stage-III)

Total Plan & Non-Plan Expenditure

Financial year 2018-19

(₹ in Crore)

Grant No.	Total Expenditure
25	1747.33

(Fig. as per e-lekha Grant wise Budget v/s expenditure)

Major Head-Wise Expenditure during 2018-19:**Grant No.25** (As per Appropriation Account)

(` in Thousands)

Head	Total Grant Or Appropriation	Actual Expenditure	Excess + Saving -
Major Head "3451"			
O. 36,20,00 R. 3,07,00	39,27,00	36,58,03	-2,68,97
Major Head "3403"			
O. 7,16,00,00 S. 2,00 R. -17,82,00	6,98,20,00	6,92,34,14	-5,85,86
Major Head "3425"			
O. 82,63,00 S. 2,00 R. -20,86,00	1,03,51,00	1,02,04,53	-1,46,47
Major Head "3455"			
Voted O 8,69,45,00 S. 1,00 R . -22,11,00	8,47,35,00	8,30,13,57	- 17,21,43
Capital Section			
Major Head "5403"			
O. 15,00,00 R. 00	15,00,00	13,16,42	-1,83,58
Major Head "5455"			
O. 85,00,00 S. 3,00 R. -1,50,00	83,53,00	73,06,68	-1,04,6,32

**FIVE YEARS EXPENDITURE TRENDS OF THE MINISTRY OF
EARTH SCIENCES**

REVENUE SECTION

(Rs. In Crores)

S.No.	Major Head of of A/C	Actual Expenditure				
		2014-15	2015-16	2016-17	2017-18	2018-19
1	3403- Oceanographic Research	467.58	480.82	412.36	531.01	692.34
2	3425- Other Scientific Research	276.74	94.11	43.09	48.54	102.04
3	3451 – Sectt. Expenditure	25.04	24.96	29.24	33.35	36.58
4	3455- Meteorology	456.30	599.65	802.19	873.18	830.14
	TOTAL	1225.66	1199.54	1286.88	1486.08	1661.10

Source: Appropriation Accounts

**FIVE YEARS EXPENDITURE TRENDS OF THE MINISTRY OF
EARTH SCIENCES**

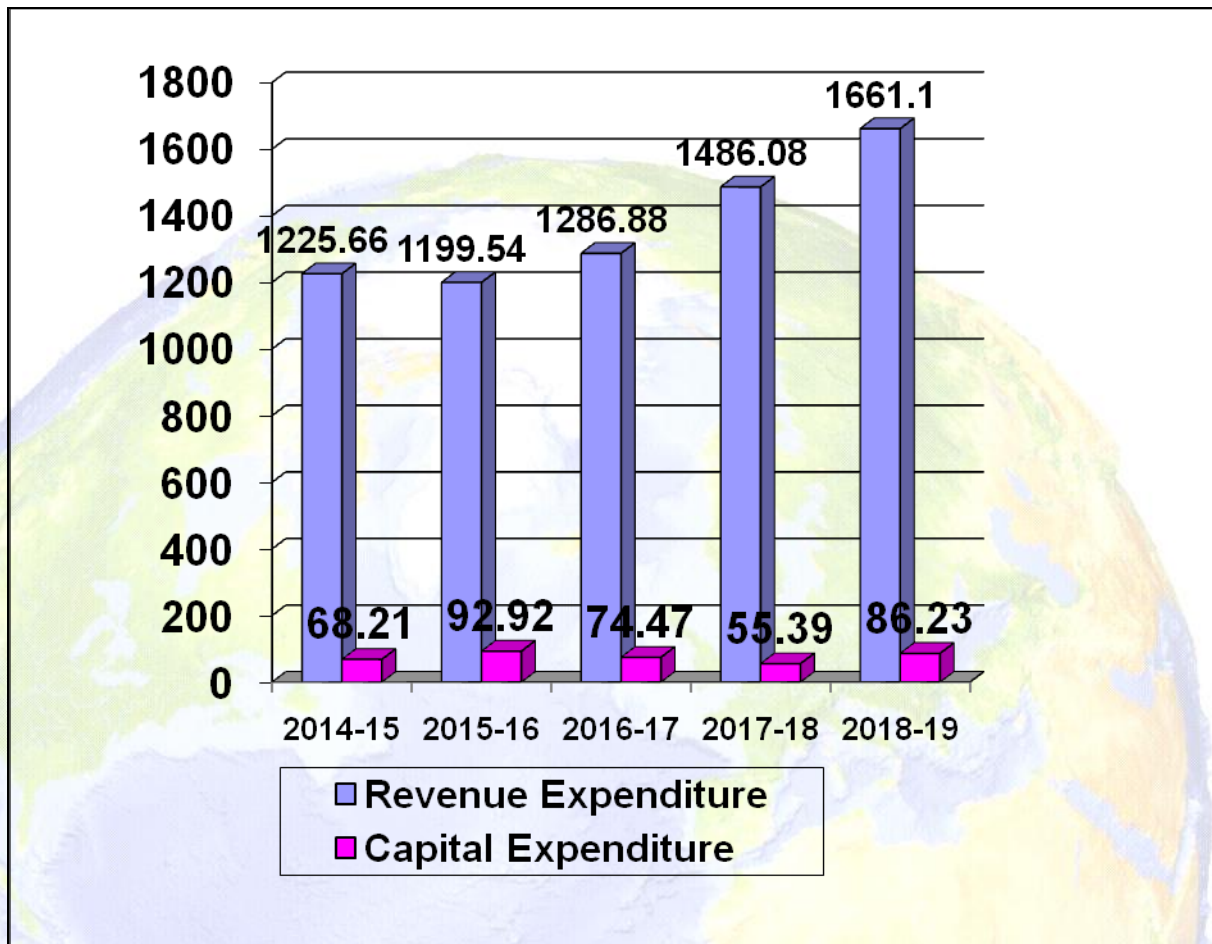
CAPITAL SECTION

(Rs. In Crores)

S.N o.	Major Head of of A/C	Actual Expenditure				
		2014- 15	2015- 16	2016- 17	2017- 18	2018-19
1	5403-Capital Outlay on Oceanographic Research	0.26	1.90	7.89	9.96	13.16
2	5425-Capital Outlay on Other Scientific Research	16.23	0.00	0.00	0.00	0.00
3	5455–Capital Outlay on Meteorology	51.72	91.02	66.58	45.43	73.07
TOTAL		68.21	92.92	74.47	55.39	86.23
Grand Total		1293.87	1292.46	1361.35	1541.47	1747.33

Source: Appropriation Accounts

Graphical Representation of Five year Expenditure Trend



OBJECT HEADWISE EXPENDITURE OF 2018-19

(` in crores)

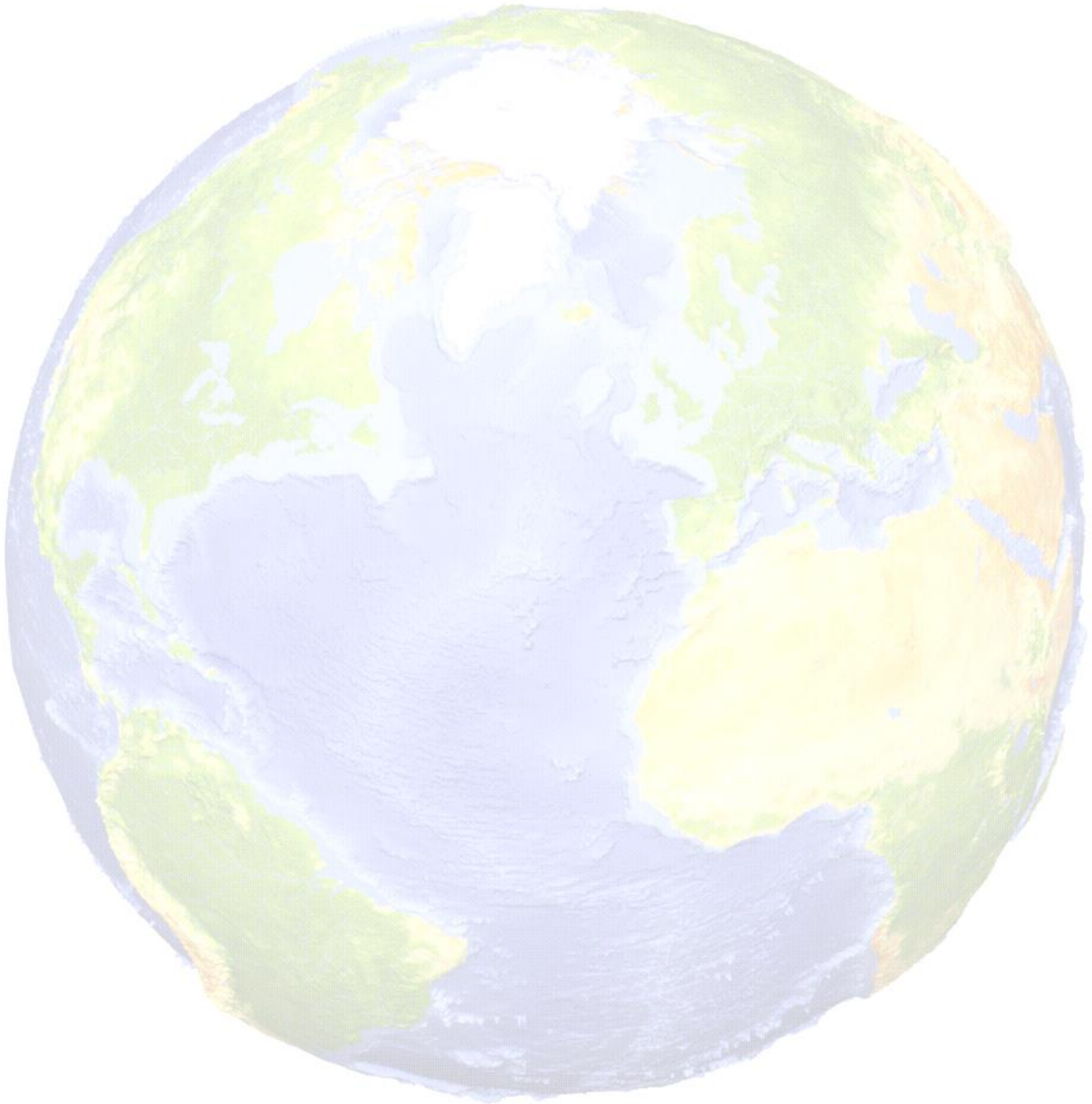
A/c Code	Object Head	Budget Estimates	Revised Estimates	Expenditure
01	Salary	429.75	427.20	403.00
02	Wages	3.34	5.33	5.08
03	Overtime Allowance	1.55	1.51	0.69
06	Medical Treatment	4.97	4.49	4.29
11	Domestic Travel Expenses	12.69	15.70	14.82
12	Foreign Travel Expenses	4.65	4.25	2.57
13	Office Expenses	60.70	65.64	62.42
14	Rents, Rates and Taxes	2.40	3.70	3.56
16	Publications	0.83	0.68	0.43
20	Other Administrative Expenses	2.75	2.64	2.16
21	Supplies & Materials	19.91	16.99	17.06
26	Advertising and Publicity	1.54	0.27	0.14
27	Minor Works	25.16	25.71	23.15
28	Professional Services	29.57	24.17	22.67
30	Other Contractual Services	36.15	35.55	34.55
31	Grant-in-aid	703.33	702.18	701.22
32	Contributions	16.85	22.20	19.06
33	Subsidies	0.03	0.03	00.00
34	Scholarships / Stipend	0.16	0.28	0.23
35	Grants for creation of capital Assets	242.86	228.40	228.17
36	Grant-in-aid(Salary)	103.50	115.68	114.35
50	Other charges (Voted)	1.59	1.55	1.48
51	Motor vehicles	00	00	00
52	Machinery and Equipment	71.00	71.50	63.57
53	Major Works	29.00	28.50	22.66
	TOTAL	1804.28	1804.15	1747.33
70	Less Deduct Recoveries	(-) 4.28	(-)4.15	(-)4.01
	TOTAL	1800.00	1800.00	1743.32

(Fig. as per Grant wise Budget vs Expenditure report)

SCHEME-WISE EXPENDITURE						
(Rs. in Crore)						
Head of Account	NAME OF THE SCHEME	B.E. (2018-2019)	FINAL-GRANT (2018-2019)	Expenditure	% w.r.t. B.E.	% w.r.t. FINAL GRANT
34030000405	ASSISTANCE TO AUTONOMOUS BODIES (SUB HEAD)	77.00	99.19	98.18	4.27	5.55
34030010102	MARINE LIVING RESOURCES(MLR) --(Voted)	30.00	28.50	27.86	1.66	1.59
34030010108	OCEAN SERVICES, TECHNOLOGY OBSERVATIONS, RESOURCES MODELLING AND SCIENCE (O-STORMS)	384.00	425.51	421.33	21.28	23.81
34030010206	POLAR SCIENCES & CRYOSPHERE --(Voted)	225.00	145.00	144.97	12.47	8.11
34256020052	RESEARCH EDUCATION AND TRAINING OUTREACH --(Voted)	74.23	93.91	93.08	4.11	5.26
34256060001	NATIONAL CENTRE FOR MEDIUM RANGE WEATHER FORECASTING (NCMRWF) --(Voted)	8.40	9.60	8.97	0.47	0.54
34510009017	DEPARTMENT OF OCEAN DEVELOPMENT/MINISTRY OF EARTH SCIENCE --(Voted)	28.00	30.80	28.82	1.55	1.72
34510009069	DEPARTMENTALIZED ACCOUNTING ORGANIZATION OF MINISTRY OF EARTH SCIENCES --(Voted)	8.30	8.47	7.76	0.45	0.47
34550000106	ATMOSPHERE & CLIMATE RESEARCH-MODELLING OBSERVING SYSTEMS & SERVICES (ACROSS) --(Voted)	300.00	277.92	272.06	16.63	15.55
34550000107	SEISMOLOGICAL & GEOSCIENCES (SAGE) --(Voted)	100.00	82.76	79.99	5.54	4.63
34550000108	METEOROLOGY (SUB HEAD)	384.45	379.87	371.71	21.31	21.27
34550000402	RESEARCH AND DEVELOPMENT, ASSISTANCE TO AUTONOMOUS BODIES (SUB HEAD)	85.00	106.81	106.38	4.71	5.98
54030010109	OCEAN SERVICES, TECHNOLOGY OBSERVATIONS, RESOURCES MODELLING AND SCIENCE (O-STORMS)	15.00	15.00	13.16	0.84	0.85
54550010106	ATMOSPHERE & CLIMATE RESEARCH-MODELLING OBSERVING SYSTEMS & SERVICES (ACROSS) --(Voted)	75.00	71.02	65.83	4.16	3.97

54550010301	SEISMOLOGICAL AND GEOSCIENCE --(Voted)	10.00	12.52	7.24	0.55	0.70
TOTAL		1804.28	1786.88	1747.34	100	100

(Fig. as per Appropriation Accounts Stage-III)



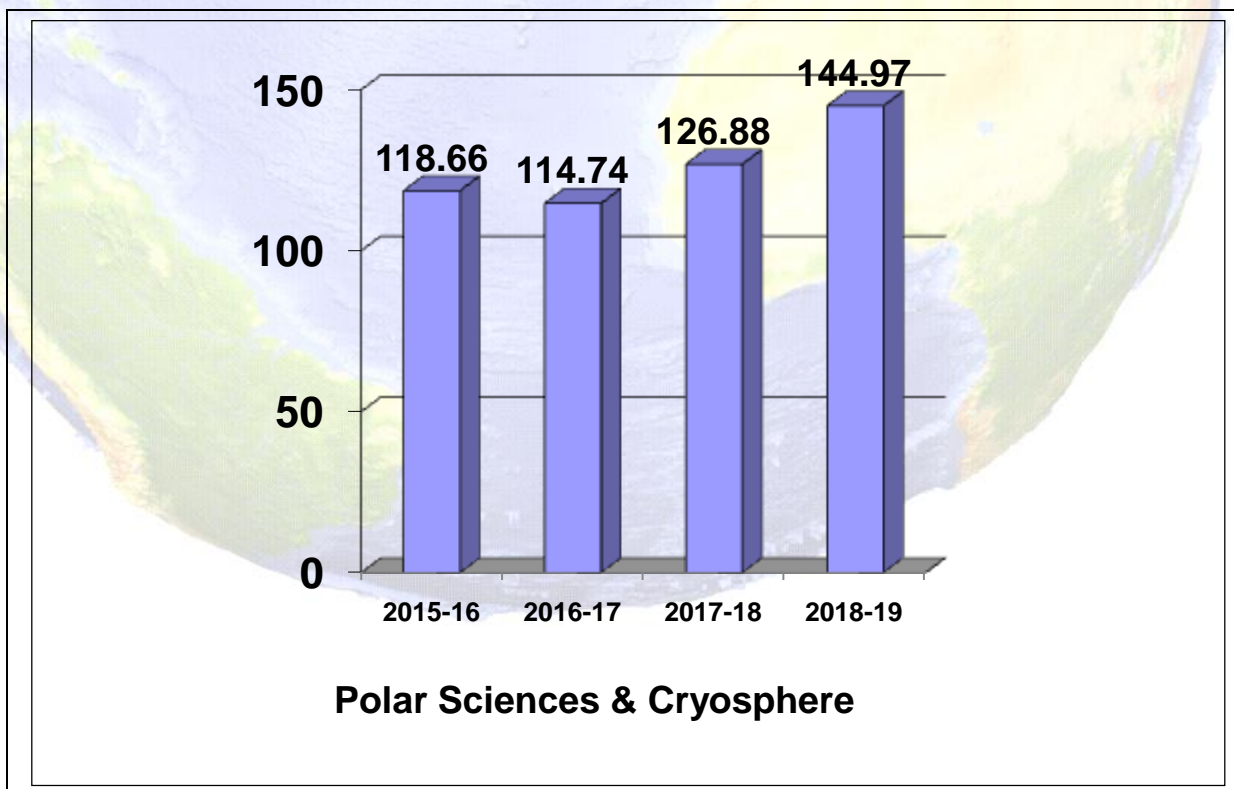
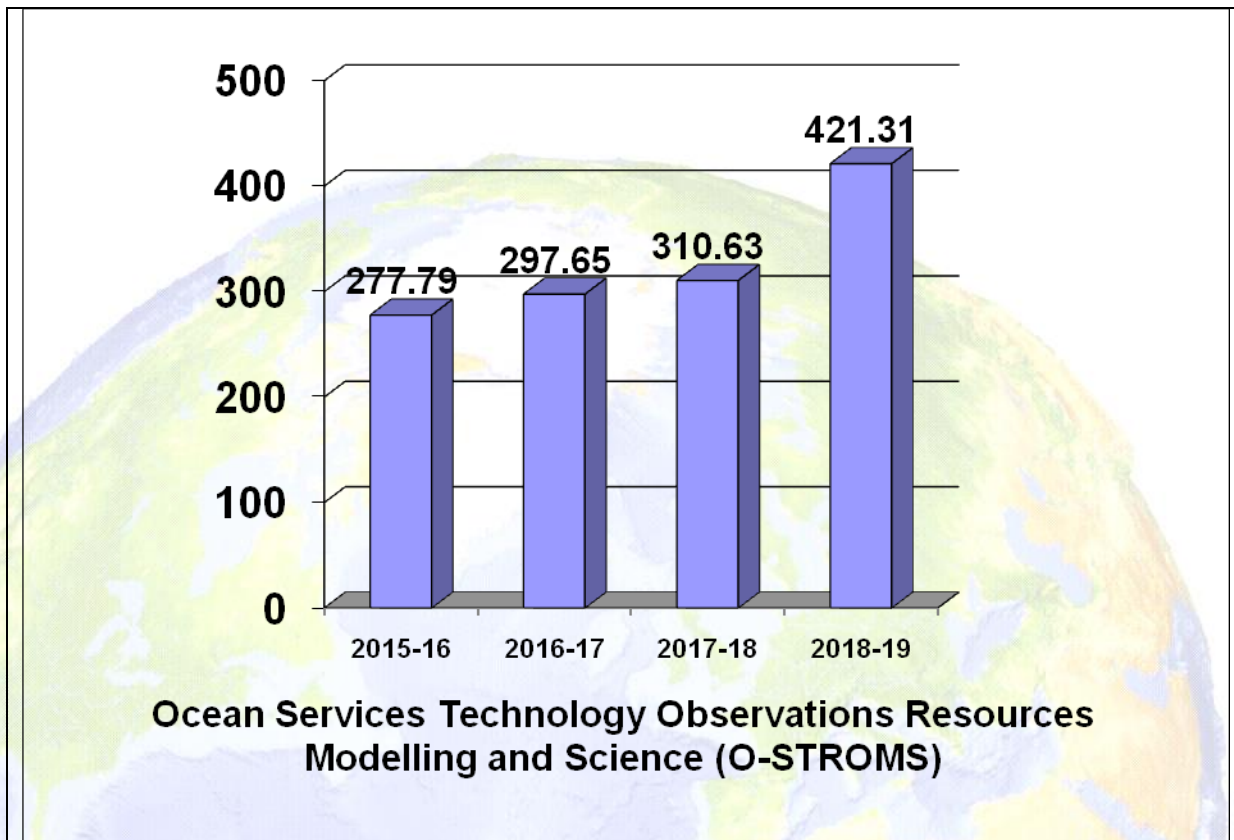
**FOUR YEARS EXPENDITURE TREND OF FIVE MAJOR SCHEMES
OF MINISTRY OF EARTH SCIENCES**

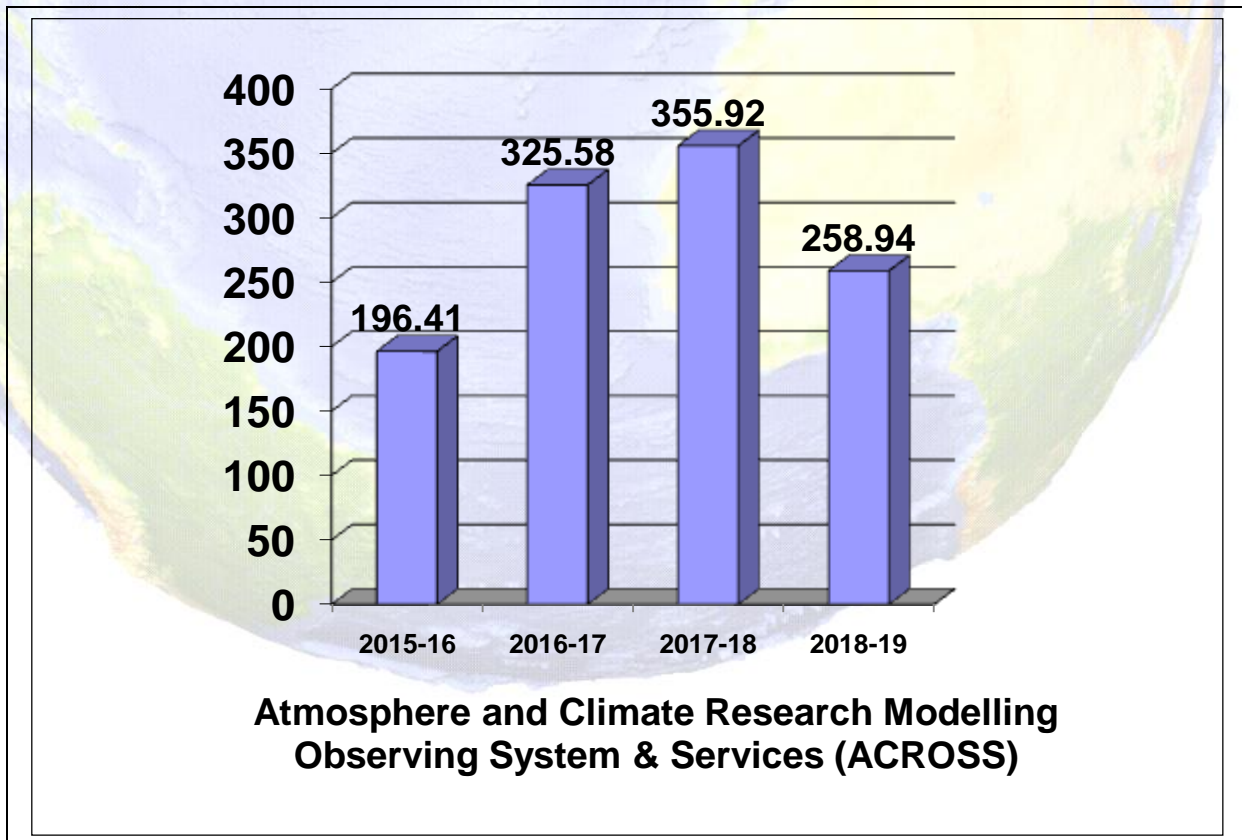
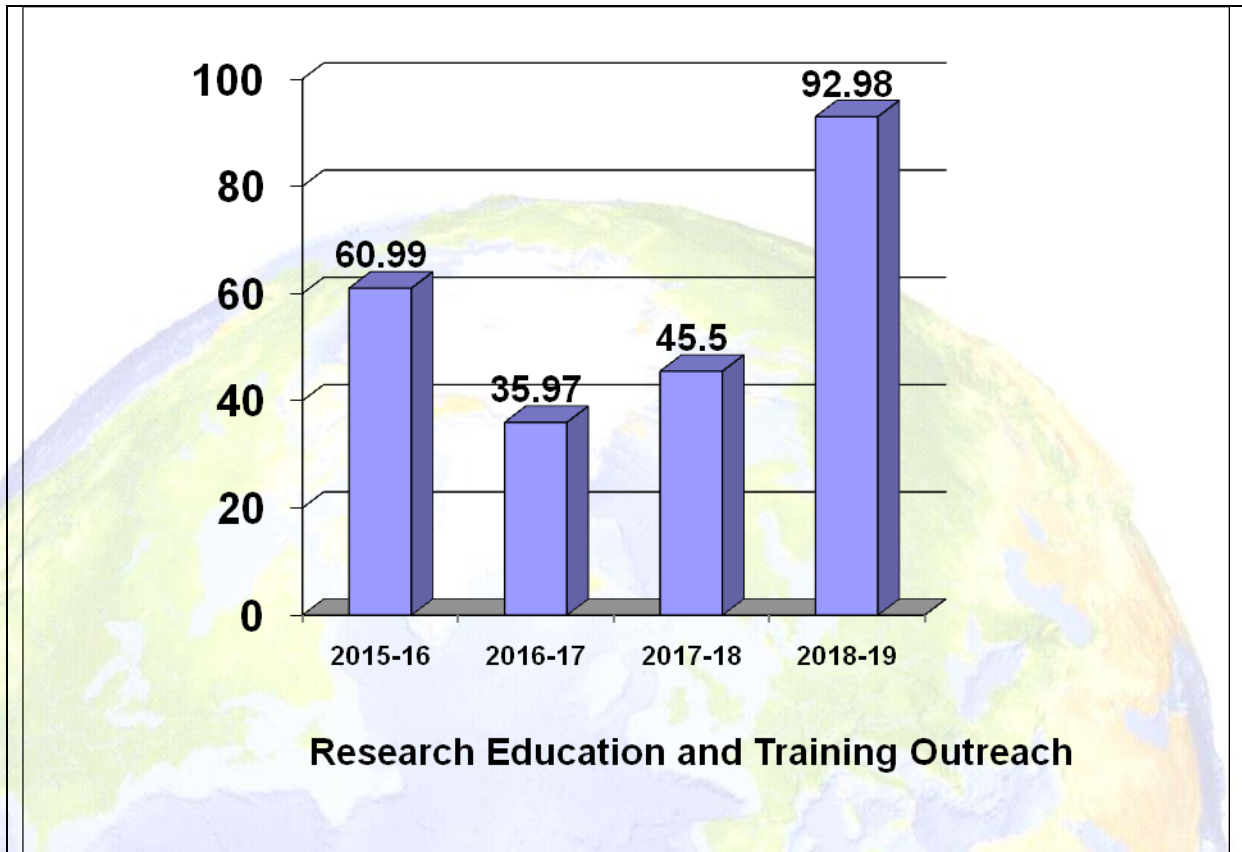
(Rs. in Crores)

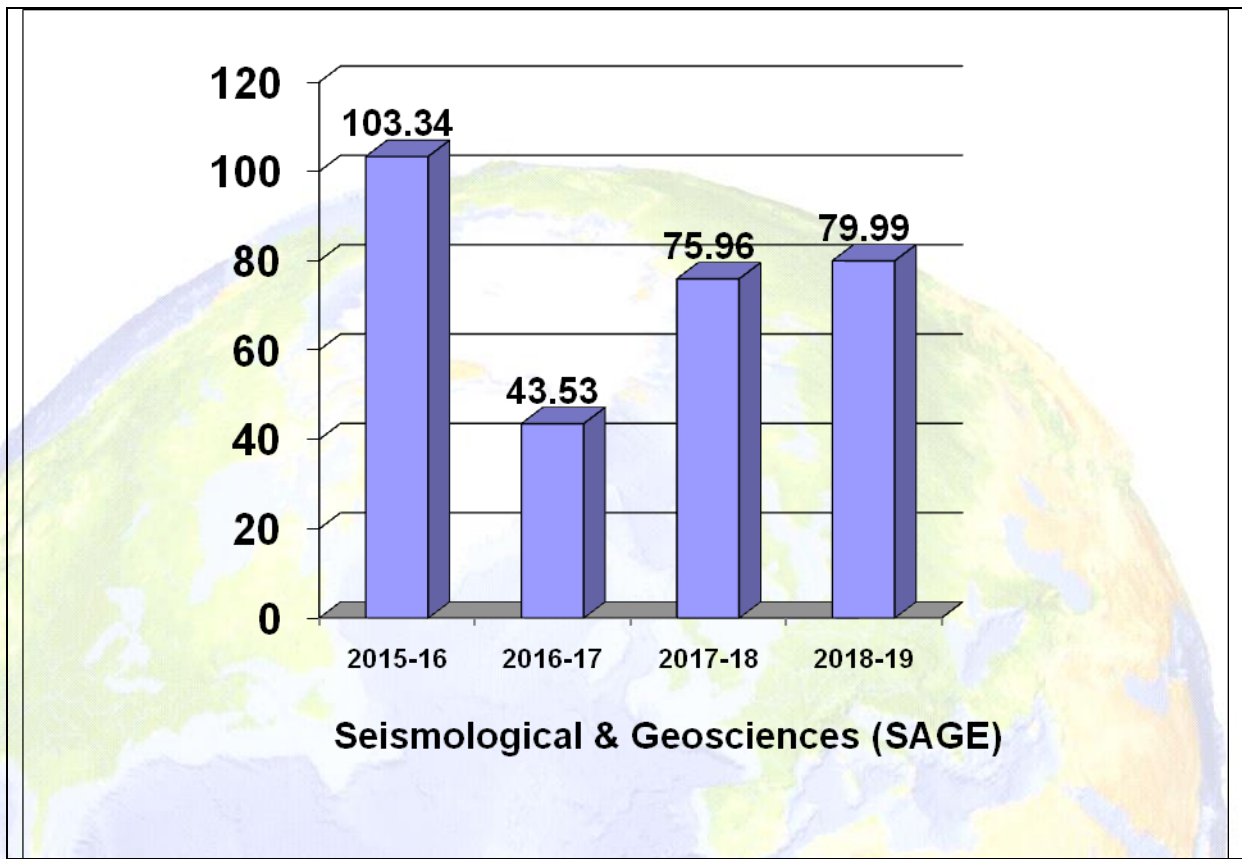
<u>S.N</u> <u>o</u>	Name of Scheme	Expenditure			
		2015-16	2016-17	2017-18	2018-19
<u>1</u>	34030010108- Ocean Services Technology Observations Resources Modelling and Science (O-STORMS)	277.79	297.65	310.63	421.31
<u>2</u>	34030010206- Polar Sciences & Cryosphere	118.66	114.74	126.88	144.97
<u>3</u>	34256020052- Research Education and Training Outreach	60.99	35.97	45.50	92.98
<u>4</u>	34550000106- Atmosphere And Climate Research Modelling Observing System & Services (ACROSS)	196.41	325.58	355.92	258.94
<u>5</u>	34550000107- Seismological & Geosciences (SAGE)	103.34	43.53	75.96	79.99

Source : e-lekha Report

Expenditure Trend of Five major Schemes (Graphical Representation)







The details of Expenditure incurred by other Ministries/Departments on behalf of ministry of Earth Sciences during 2018-19

REVENUE SECTION

(Rs. In Thousands)

Ministry / Department	Major Head / Minor head	Amount
M/o Information & Broadcasting	3403- Oceanographic Research 00.101 – Oceanographic Survey 08 – Ocean Services, Technology, Observations, Resources Modelling And Science (O- STORMS) (PUBLICATIONS)	187.47
M/o Information & Broadcasting	3425- Other Scientific Research 60.200- Assistance to Other Scientific Bodies 52-Research , Education and Training Outreach (REACHOUT) (Publicity)	993.84
M/o Information & Broadcasting	3451-Secretariat Economic Services 00.090- Secretariat 17 Min. of Earth Sciences (Publications)	1098.81
M/o Housing And Urban Affairs	3455- Meteorology 00.001- Direction & Admin. 06- Atmospheric Climate Research Modelling Observing Systems & Services (ACROSS) (Minor works)	131240.73
	Total Revenue Section	133520.79

Source: E-Lekha Report

The details of Expenditure incurred by other Ministries/Departments on behalf of ministry of Earth Sciences during 2018-19

CAPITAL SECTION

		(Rs. In Thousands)
M/o Housing And Urban Affairs	5403 Capital Outlay on Oceanographic Research 00.101- Oceanographic Survey 09-Ocean Services Technology Observations Resources Modelling and Sciences (O-STORMS) (Major Works)	83738.52
M/o Housing And Urban Affairs	5455 Capital Outlay on Meteorology 00.101 Satellite Services 06-Atmosphere & Climate Research – Modelling Observing Systems & Services (ACROSS) (Major Works)	82785.75
M/o Housing And Urban Affairs	5455 Capital Outlay on Meteorology 00.103-Research Programmes 01- Seismological and Geoscience (SAGE) (Major Works)	9333.63
Total Capital Section		175857.90

Source: E-Lekha Report

Trend of Sectoral Analysis of Expenditure

(` in Crore)

Particulars	2017-18		2018-19
	Non-Plan	Total	Total
General Service	---	113.74	119.76
Social Service	---	0.06	0.07
Economic Service	---	1477.25	1630.42
Total	---	1591.05	1750.26
Capital Account			
General Service	---		---
Social Service	---		---
Economic Service	---	44.10	66.82
Loans & Advances	---	0.60	0.67
Total	---	44.70	67.49

Note: - Based on SCT figures & e-lekha figures

Monthly Flow of Expenditure 2018-19: Grant No.25

(` In Crore)

Month	Actual Expenditure
April	73.92
May	127.68
June	162.82
July	177.69
August	137.61
September	278.05
October	77.57
November	155.18
December	129.59
January	98.96
February	160.00
March	164.25
Total	1743.32

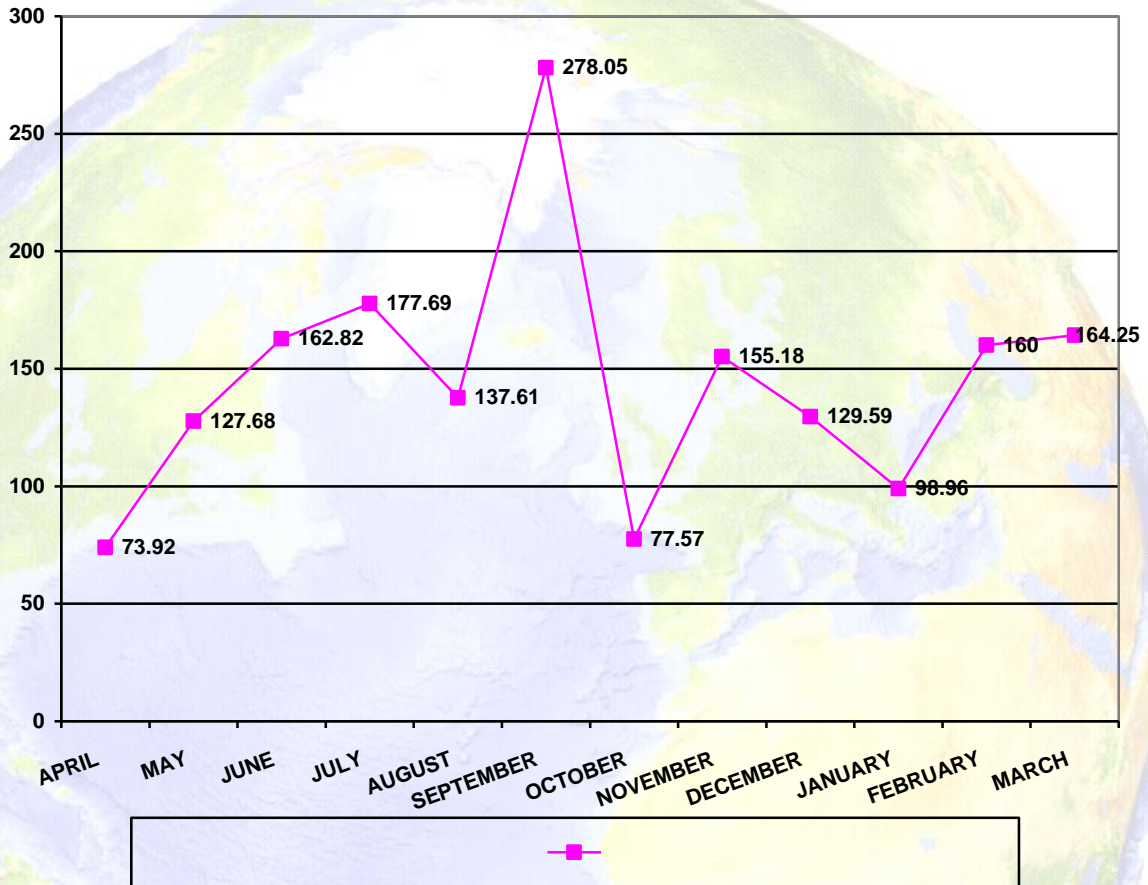
Note: - Figures as per Monthly Accounts (e-lekha) of respective months (net expenditure).

For Graphical representations see Graph No.3

GRAPH No.3

(` in Crore)

MONTHLY FLOW OF EXPENDITURE DURING 2019-20



Chapter-6

Receipts Analysis 2018-19

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

Revenue Account	Receipts (`in Crore)
Receipt Head(Revenue Account)	
A. Tax Revenue	
0021-Taxes on Income other than corporation tax	37.55
Total Tax Revenue	37.55
B. Non-Tax Revenue	
0049-Interest Receipts	0.33
0070-Other Administrative Services	0.01
0071-Contribution and Recoveries towards Pension & other Retirement scheme	0.08
0075- Misc. General Services	0.00
0210-Medical & Public Health	1.56
0216-Housing	1.01
0235-Social Security & Welfare	0.00
1425-Other Scientific Research	0.18
1475-Other General Economic Service	43.86
Total Non-Tax Revenue	46.95
Total – Receipts (Tax + Non Tax Revenue)	84.51
Capital Accounts	
7610-Loans to Govt. Servants	0.36
Total Receipts (Revenue + Capital)	84.87

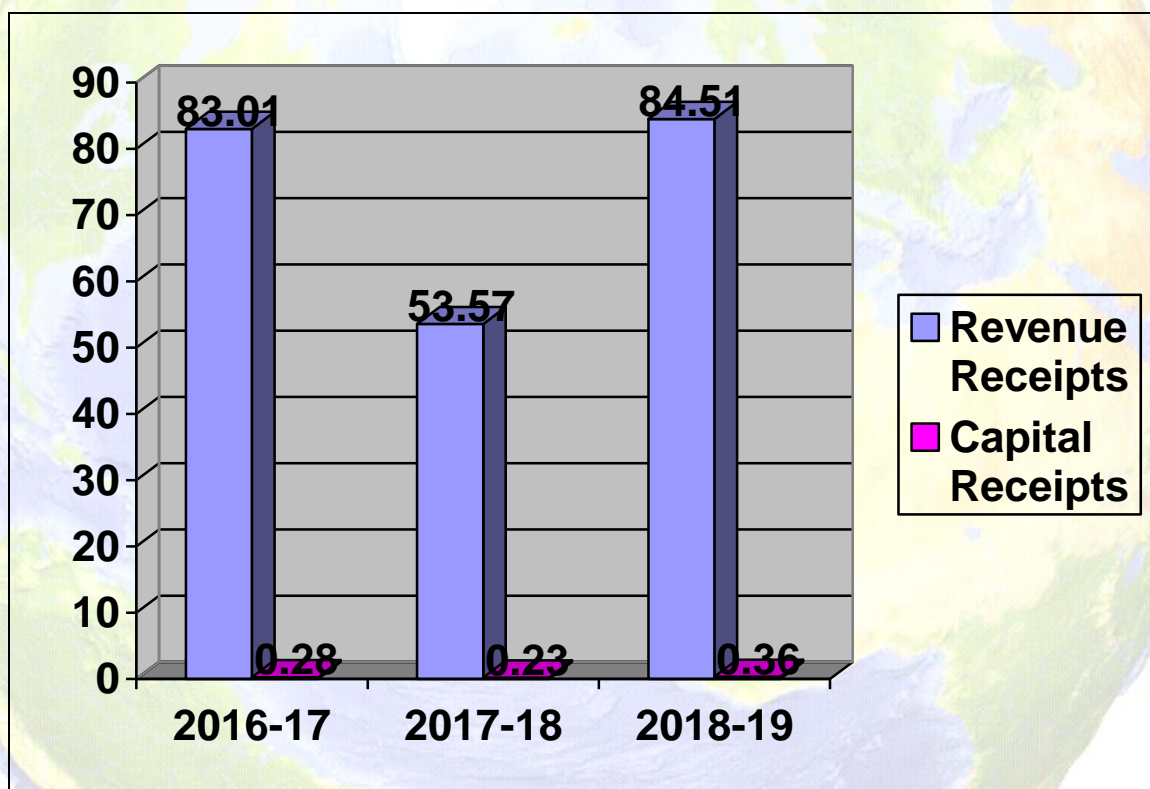
Source: SCT figures 2018-19

Receipts Over the Year 2016-17, 2017-18 & 2018-19:

(` in Crore)

Year	Revenue Receipts	Capital Receipts	Total
2016-17	83.01	0.28	83.29
2017-18	53.57	0.23	53.80
2018-19	84.51	0.36	84.87

For Graphical Representation see Graph No.4



Graph No.4

Chapter-7

Grant-in-Aid & Utilization Certificates

GRANT-IN-AID RELEASES FOR THE YEAR 2016-17

(₹ in Crore)

S.No.	INSTITUTES NAME	Grants Released	%age
1.	NIOT, CHENNAI	163.92	19.75
2.	NCAOR, GOA	201.14	24.24
3.	INCOIS, HYDERABAD	103.03	12.42
4.	IITM, PUNE	284.86	34.33
5.	CENTRE FOR EARTH SCIENCES STUDIES , THIRUVANTHAPURAM	18.22	2.20
6.	NIO , GOA	0.91	0.11
7.	IIT , DELHI	0.73	0.09
8.	NPL , NEW DELHI	3.00	0.36
9.	UNIVERSITY OF DELHI	0.74	0.09
10.	Dir. SAMEER , MUMBAI	1.50	0.18
11.	CDRI, LUCKNOW	3.02	0.36
12.	IMMT, BHUVNESHWAR	5.00	0.60
13.	IIT , BOMBAY	1.05	0.13
14.	NGRI , HYDERABAD	1.46	0.18
15.	CENTRAL MARINE FISHERY RESEARCH INSTITUTE , ERNAKULAM	0.65	0.08
16.	SRI VENKTESHWAR UNIVERSITY , TIRUPATI	0.61	0.07
17.	COCHIN UNI. OF SCI. AND TECHNOLOGY, ERNAKULAM	1.44	0.17
18.	IISER , PUNE	0.56	0.07
	SUB TOTAL:-	791.84	
	Other Institutes holding smaller grants i.e.	38.04	4.58
	GRAND TOTAL:-	829.88	100.00

Grant-in-Aid & Utilization Certificates
GRANT-IN-AID RELEASES FOR THE YEAR 2017-18

(₹ in Crore)

S.No.	INSTITUTES NAME	Grants Released	%age
1.	NIOT, CHENNAI	182.77	19.67
2.	NCAOR, GOA	260.47	28.03
3.	INCOIS, HYDERABAD	82.7	8.90
4.	IITM, PUNE	311.41	33.51
5.	NCES, TERVANDRAM	24.19	2.60
6.	NIO , GOA	1.65	0.18
7.	IIT , DELHI	1.02	0.11
8.	IIT, MADRAS	1.44	0.15
9	NPL , NEW DELHI	0.79	0.09
10	UNIVERSITY OF DELHI	0.62	0.07
11.	GEOLOGICAL SOCIETY OF INDIA	0.61	0.07
12.	IUAC, NEW DELHI	26.24	2.82
13.	IIT, KHARAGPUR	1.01	0.11
14.	AMRITA UNIVESITY, KERALA	2.20	0.24
15.	Acharya N.G. RANGA Agricultural University	0.73	0.08
16.	Assam Agricultural University	0.60	0.06
17.	INDIAN SCHOOL OF MINES DHANBAD	0.75	0.08
18.	Bharathidasan University, Tiruchirappalli, T.N	0.67	0.07
19	ICAR Research Complex for NEH Rgion	0.92	0.10
20	Indian Council of Agricultural Research ICAR	2.40	0.26
21	Orissa University of Agri & Tech.	1.00	0.11
22	Wadia Institute of Himalyan Geology	1.34	0.14
	SUB TOTAL:-	905.53	
	Other Institutes holding smaller grants i.e.	23.73	2.55
	GRAND TOTAL:-	929.26	100.00

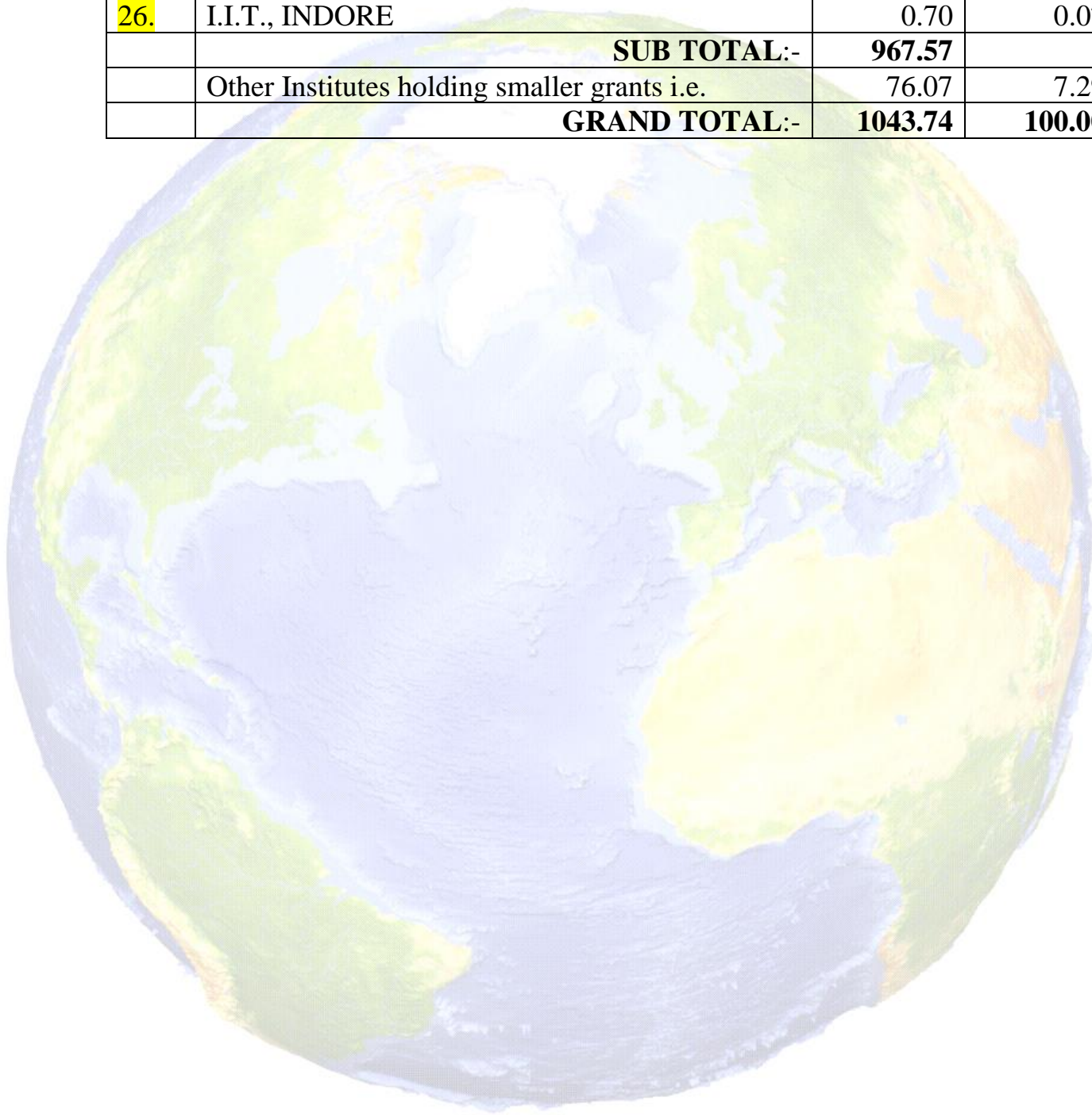
Grant-in-Aid & Utilization Certificates

GRANT-IN-AID RELEASES FOR THE YEAR 2018-19

(` in Crore)

S.No	INSTITUTES NAME	Grants Released	%age
1.	NCAOR, GOA	239.44	22.94
2.	IITM, PUNE	239.18	22.92
3.	NIOT, CHENNAI	294.24	28.19
4.	INCOIS, HYDERABAD	113.47	10.87
5.	CENTRE FOR EARTH SCIENCES STUDIES	44.11	4.23
6.	NGRI, HYDERABAD	4.89	0.47
7.	NIO, GOA	2.40	0.23
8.	NIT, ROURKELA	0.67	0.06
9.	CENTRAL DRUG RESEARCH INSTITUTE	0.79	0.08
10.	NATIONAL PHYSICAL LABORATORY, NEW DELHI	0.50	0.05
11.	I.I.T, KHARAGPUR	4.19	0.40
12.	GEOLOGICAL SOCIETY OF INDIA, BANGLORE	0.62	0.06
13.	36 TH INTERNATIONAL GEOLOGICAL CONGRESS,	5.00	0.48
14.	NORTH EAST INSTITUTE OF SCI & TEC(CSIR) JORHAT, ASSAM	0.85	0.08
15.	I.I.T, CHENNAI	0.85	0.08
16.	INDIAN ASSOCIATION FOR THE CALTIVATION OF SCIENCE, JADAVPUR, KOLKATA	0.84	0.08
17.	INDIAN SCHOOL OF MINES, DHANBAD	1.14	0.11
18.	WADIA INSTITUTE OF HIMALYAN GEOLOGY, DEHRADUN	1.89	0.18
19.	INDIAN INSTITUTE OF CEMICAL TECHNOLOGY, HYDERABAD	0.52	0.05
20.	I.I.T. KANPUR	3.43	0.33
21.	I.I.Sc., BANGLORE	1.76	0.17
22.	UNIVERSITY OF KASHMIR, SHRINAGAR	0.55	0.05

23.	NATIONAL INSTITUTE OF ADVANCED STUDIES, BANGLORE	0.60	0.06
24.	UNIVERSITY OF DELHI, DELHI	0.54	0.05
25.	NATIONAL INSTT. OF IMMUNOLOGY, NEW DELHI	4.50	0.43
26.	I.I.T., INDORE	0.70	0.07
	SUB TOTAL:-	967.57	
	Other Institutes holding smaller grants i.e.	76.07	7.29
	GRAND TOTAL:-	1043.74	100.00



POSITION OF OUTSTANDING UTILIZATION CERTIFICATES
AS ON 30-09-2019

(`in Lakh)

Year of Sanction	<u>Year-wise Opening Balance As on 01.04.2019</u>		<u>Year-wise UCs Received and UCs Received During 2019-20</u>		<u>Year-wise outstanding UCs and outstanding UCs upto 30-09-2019</u>	
	No.	Amount	No.	Amount	No.	Amount
1983-84	7	0.42	0	0.00	7	0.42
1984-85	11	11.13	0	0.00	11	11.13
1985-86	9	4.17	0	0.00	9	4.17
1986-87	5	2.91	0	0.00	5	2.91
1987-88	17	6.42	0	0.00	17	6.42
1988-89	23	84.14	0	0.00	23	84.14
1989-90	25	17.50	0	0.00	25	17.50
1990-91	23	75.08	0	0.00	23	75.08
1991-92	0	0.00	0	0.00	0	0.00
1992-93	9	174.71	0	0.00	9	174.71
1993-94	6	59.57	0	0.00	6	59.57
1994-95	5	28.10	0	0.00	5	28.10
1995-96	19	49.05	0	0.00	19	49.05
1996-97	23	29.80	0	0.00	23	29.80
1997-98	22	90.37	0	0.00	22	90.37
1998-99	16	193.92	0	0.00	16	193.92
1999-00	19	520.65	0	0.00	19	524.65
2000-01	13	42.42	0	0.00	13	42.42
2001-02	4	5.98	0	0.00	4	5.98
2002-03	7	9.40	0	0.00	7	9.40
2003-04	16	24.84	0	0.00	16	24.84
2004-05	14	170.31	0	0.00	14	170.31
2005-06	9	101.80	0	0.00	9	101.80
2006-07	13	357.90	0	0.00	13	357.90
2007-08	35	188.23	0	0.00	35	188.23
2008-09	24	520.63	0	0.00	24	520.63
2009-10	16	167.20	0	0.00	16	167.20
2010-11	46	349.46	2	6.62	44	342.84
2011-12	24	369.09	0	0.00	24	369.09
2012-13	8	38.46	0	0.00	8	38.46
2013-14	15	290.79	1	236.20	14	54.59
2014-15	30	174.84	2	11.82	28	163.02
2015-16	42	1258.32	4	15.24	38	1243.08
2016-17	61	580.46	18	202.93	43	377.53
2017-18	89	1047.60	58	706.47	31	341.13
TOTAL	705	7045.67	85	1179.28	620	5866.39

POSITION OF UTILIZATION CERTIFICATES
AS ON 30-04-2019

(` in Lakh)

<u>Year of Sanction</u>	<u>Year-wise Opening Balance As on 1.04.2019</u>		<u>Year-wise UCs Received and UCs Received During 2019-20</u>		<u>Year-wise outstanding UCs and outstanding UCs upto 30-04-2019</u>	
	No.	Amount	No.	Amount	No.	Amount
1983-84	7	0.42	0	0.00	7	0.42
1984-85	11	11.13	0	0.00	11	11.13
1985-86	9	4.17	0	0.00	9	4.17
1986-87	5	2.91	0	0.00	5	2.91
1987-88	17	6.42	0	0.00	17	6.42
1988-89	23	84.14	0	0.00	23	84.14
1989-90	25	17.50	0	0.00	25	17.50
1990-91	23	75.08	0	0.00	23	75.08
1991-92	0	0.00	0	0.00	0	0.00
1992-93	9	174.71	0	0.00	9	174.71
1993-94	6	59.57	0	0.00	6	59.57
1994-95	5	28.10	0	0.00	5	28.10
1995-96	19	49.05	0	0.00	19	49.05
1996-97	23	29.80	0	0.00	23	29.80
1997-98	22	90.37	0	0.00	22	90.37
1998-99	16	193.92	0	0.00	16	193.92
1999-00	19	520.65	0	0.00	19	520.65
2000-01	13	42.42	0	0.00	13	42.42
2001-02	4	5.98	0	0.00	4	5.98
2002-03	7	9.40	0	0.00	7	9.40
2003-04	16	24.84	0	0.00	16	24.84
2004-05	14	170.31	0	0.00	14	170.31
2005-06	9	101.80	0	0.00	9	101.80
2006-07	13	357.90	0	0.00	13	357.90
2007-08	35	188.23	0	0.00	35	188.23
2008-09	24	520.63	0	0.00	24	520.63
2009-10	16	167.20	0	0.00	16	167.20
2010-11	46	349.46	0	0.00	46	349.46
2011-12	24	369.09	0	0.00	24	369.09
2012-13	8	38.46	0	2.75	8	38.46
2013-14	15	290.79	0	0.00	15	290.79
2014-15	30	174.84	0	0.00	30	174.84
2015-16	42	1258.32	0	0.00	42	1258.32
2016-17	61	580.46	0	0.00	61	580.46
2017-18	89	1047.60	17	236.14	72	811.46
TOTAL	705	7045.67	17	236.14	688	6809.53

POSITION OF UTILIZATION CERTIFICATES
AS ON 30-09-2018

(` in Lakh)

<u>Year of Sanction</u>	<u>Year-wise Opening Balance</u> <u>As on 01.04.2018</u>		<u>Year-wise UCs Received and UCs Received</u> <u>During 2017-18</u>		<u>Year-wise outstanding UCs and outstanding UCs upto 30-09-2018</u>	
	No.	Amount	No.	Amount	No.	Amount
1983-84	7	0.42	0	0	7	0.42
1984-85	11	11.13	0	0	11	11.13
1985-86	9	4.17	0	0	9	4.17
1986-87	5	2.91	0	0	5	2.91
1987-88	17	6.42	0	0	17	6.42
1988-89	23	84.14	0	0	23	84.14
1989-90	25	17.50	0	0	25	17.50
1990-91	23	75.08	0	0	23	75.08
1991-92	0	0.00	0	0	0	0.00
1992-93	9	174.71	0	0	9	174.71
1993-94	6	59.57	0	0	6	59.57
1994-95	5	28.10	0	0	5	28.10
1995-96	20	104.83	0	0	20	104.83
1996-97	23	29.80	0	0	23	29.80
1997-98	22	90.37	0	0	22	90.37
1998-99	16	193.92	0	0	16	193.92
1999-00	19	520.65	0	0	19	520.65
2000-01	13	42.42	0	0	13	42.42
2001-02	4	5.98	0	0	4	5.98
2002-03	7	9.40	0	0	7	9.40
2003-04	16	24.84	0	0	16	24.84
2004-05	15	170.57	0	0	15	170.57
2005-06	9	101.80	0	0	9	101.80
2006-07	13	357.90	0	0	13	257.90
2007-08	35	188.23	0	0	35	188.23
2008-09	24	520.63	0	0	24	520.63
2009-10	17	167.63	1	0.43	16	167.20
2010-11	50	399.30	2	46.74	48	352.56
2011-12	27	372.09	1	2.50	26	369.59
2012-13	12	66.86	3	16.1	9	50.76
2013-14	18	299.67	2	6.88	16	292.79
2014-15	55	842.64	22	305.80	33	536.84
2015-16	89	2074.90	43	792.13	46	1282.77
2016-17	363	6894.22	283	5672.46	80	1221.76
TOTAL	1007	13942.80	357	6843.04	650	7099.76

POSITION OF UTILIZATION CERTIFICATES
AS ON 30-09-2017

(` in Lakh)

<u>Year of Sanction</u>	<u>Year-wise Opening Balance As on 01.04.2017</u>		<u>Year-wise UCs Received and UCs Received During 2017-2018</u>		<u>Year-wise outstanding UCs and outstanding UCs upto 30-09-2017</u>	
	No.	Amount	No.	Amount	No.	Amount
1983-84	7	0.42	0	0	7	0.42
1984-85	12	11.28	0	0	12	11.28
1985-86	9	4.17	0	0	9	4.17
1986-87	6	6.11	0	0	6	6.11
1987-88	17	6.42	0	0	17	6.42
1988-89	23	84.14	0	0	23	84.14
1989-90	27	17.58	2	0.08	25	17.50
1990-91	24	75.28	0	0	24	75.28
1991-92	0	0.00	0	0	0	0.00
1992-93	9	174.71	0	0	9	174.71
1993-94	6	59.57	0	0	6	59.57
1994-95	6	32.10	0	0	6	32.10
1995-96	20	104.83	0	0	20	104.83
1996-97	23	29.80	0	0	23	29.80
1997-98	22	90.37	0	0	22	90.37
1998-99	16	193.92	0	0	16	193.92
1999-00	19	520.65	0	0	19	520.65
2000-01	13	42.42	0	0	13	42.42
2001-02	4	5.98	0	0	4	5.98
2002-03	7	9.40	0	0	7	9.40
2003-04	16	24.84	0	0	16	24.84
2004-05	15	170.57	0	0	15	170.57
2005-06	11	102.80	1	0.50	10	102.30
2006-07	13	357.90	0	0	13	357.90
2007-08	35	188.23	0	0	35	188.23
2008-09	24	520.63	0	0	24	520.63
2009-10	18	169.13	1	1.50	17	167.63
2010-11	53	401.06	3	1.76	50	399.30
2011-12	29	373.39	0	0	29	373.39
2012-13	13	67.86	1	1.00	12	66.86
2013-14	20	341.00	2	41.33	18	299.67
2014-15	73	1028.20	6	19.42	67	1008.78
2015-16	267	18865.00	126	15615.15	141	3249.85
TOTAL	857	24079.76	142	15680.74	715	8399.02

Chapter-8

Important Telephone Numbers of Departmental Accounting Organization of Ministry of Earth Sciences

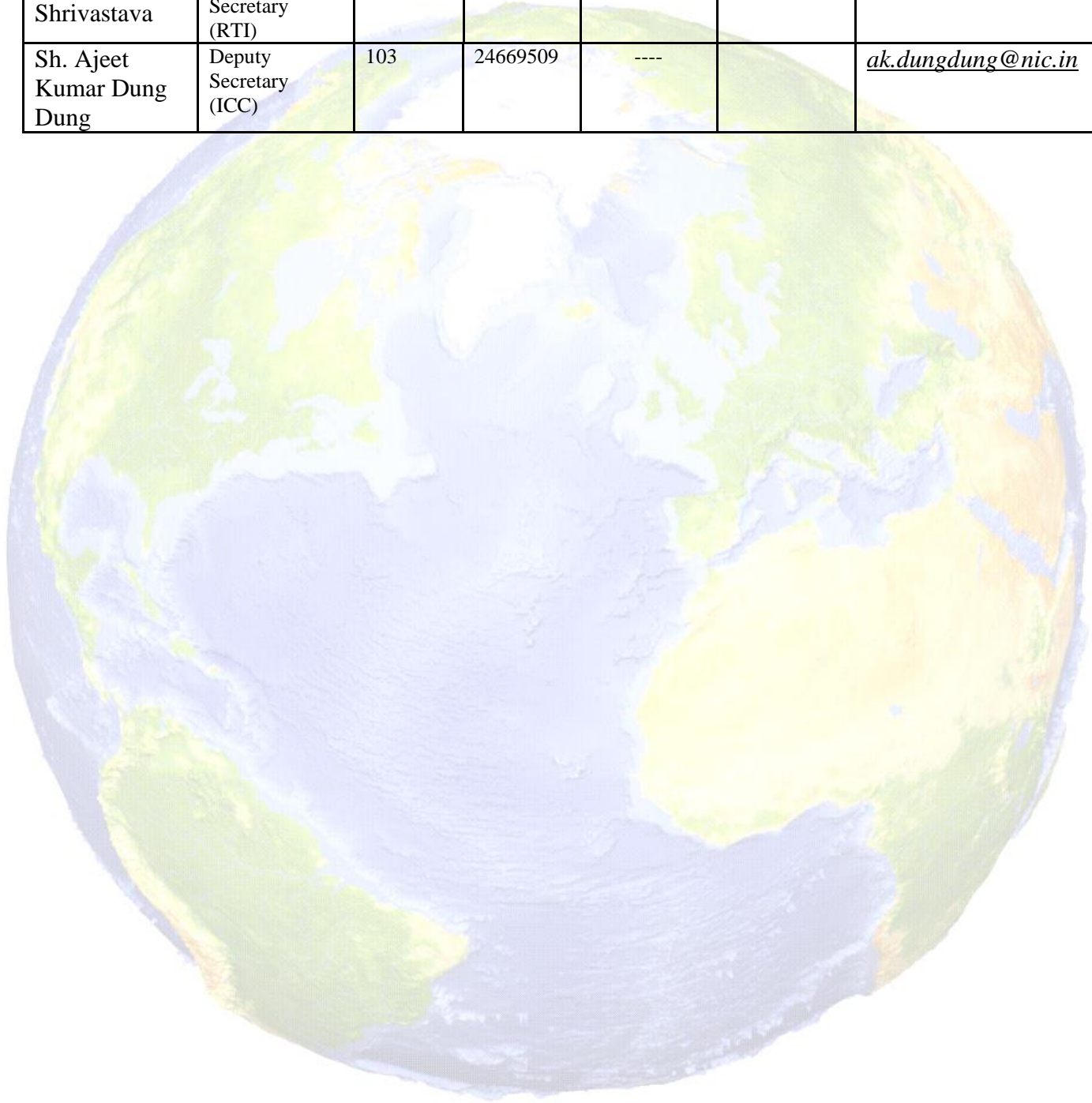
Designation /Office	Address	Office Telephone/ fax	E-mail
Controller of Accounts	307, Prithvi Bhawan, Lodhi Road, New Delhi	011-24669561 011-24669754 (fax)	ca-moes@nic.in
Sr.AO PAO (Admn. & Control) Pr. Accounts Office	304, Prithvi Bhawan, Lodhi Road, New Delhi	011-24669745 24669749(fax)	paocontrol.moes@nic.in pao_moes@yahoo.com
Sr.AO Pr.AO(Budget) & PFMS	306, Prithvi Bhawan, Lodhi Road, New Delhi	011-24669560	budget.moes@nic.in
Sr.AO PAO (Sectt.) New Delhi	507, Prithvi Bhawan, Lodhi Road, New Delhi	011-2466694 (Telefax)	paosecttmoes@gmail.com
Sr. AO PAO(IMD) New Delhi	A-13, Mausam Bhawan Lodhi Road, New Delhi	011-43824214 (Telefax)	paoimd@yahoo.com
Sr.AO, PAO(IMD) Pune	Shivaji Nagar Pune-411005	020-25535549 (Telefax)	Paoimdpune-moes@nic.in
Sr.AO, PAO(IMD) Chennai	50, College Road, Chennai-600006	044-28251768 (Telefax)	paoimdchennai@gmail.com
Sr.AO, PAO(IMD) Kolkata	4, Dual Avenue, Alipore, Kolkata-700027	033-24793227 (Telefax)	paoimd@rediffmail.com
AAO(Pr.AO)	A-20, Mausam Bhawan, Lodhi Road, New Delhi	011-24642152	pao_moes@yahoo.com
AAO Pr.AO(Budget) &PFMS MoES	404, Prithvi Bhawan, Lodhi Road, New Delhi	011-24669797	budget.moes@nic.in
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AAO PAO(IMD), ND	A-19, Mausam Bhawan, Lodhi Road, New Delhi	011-43824527	paoimd@yahoo.com
AAO PrAO (Accounts)	304, Prithvi Bhawan, Lodhi Road, New Delhi	011-24669741	paocontrol.moes@nic.in
AAO PAO (Sectt), ND	507, Prithvi Bhawan, Lodhi Road, New Delhi	011-24642799	paosecttmoes@gmail.com
AAO PAO(IMD) Pune	Shivaji Nagar Pune-411005	020-25535549 (Telefax)	Paoimdpune-moes@nic.in
AAO PAO(IMD)Chennai	50, College Road, Chennai-600006	044-28279358 (Telefax)	paoimdchennai@gmail.com
AAO PAO(IMD)Kolkata	4, Dual Avenue, Alipore, Kolkata-700027	033-24793227 (Telefax)	paoimd@rediffmail.com

Chapter-9

**Important Telephone Numbers of
Senior Officers of Ministry of Earth Sciences at
Prithvi Bhawan, New Delhi**

Name	Designation	Room No.	Office Tel.No.	Residential Tel.No.	Mobile	E-mail
Dr. M . Rajeevan	Secretary	108	24629771 24629772 Fax:- 24629777	24104166 24105632	9868844441	secretary@moes.gov.in
Shri B. Anand	A.S.& FA	203	24669532	----		fa.moes@nic.in
Dr. Vipin Chandra	Joint Secretary	102	24629528 24629667 (FAX)			js@moes.gov.in
Dr. B.K.Bansal	Scientist "G"	219	24622511	26196650		bansalbk@nic.in
Dr. B.K.Bansal	Scientist "G" Director(NCS)	SATMAT Building	43824405	26196650		bansalbk@nic.in
Dr.M.P.Wakdikar	Scientist "G" & Chief Vig. Officer	216	24669517	26016045	9911115512	mpw-dod@nic.in
Shri Gopal Iyengar	Scientist "G"	111	24669524			gopal.iyengar@nic.in
Dr. Vijay Kumar	Scientist "G"	215	24669518			vijay.kumar66@nic.in
Dr. N. Khare	Scientist "G"	118	24669519			neloy.khare@nic.in
Dr. Kamaljeet Ray	Scientist "G"	319	24669514			kamal.ray@nic.in
Dr. (Mrs.) Parvinder Maini	Scientist "G"	212	24669525			parvinder.maini@moes.gov.in
Sh. Naveen Kumar Shah	Director (G.A & Cash)	101	24669510	-----		jk099@ifs.nic.in
Shri Manoj Gupta	Director	301	24669543			manojgupta15@gov.in
Shri Vijay Kumar Paul	Dy. Secretary .	301	24669543			paul.vk@nic.in

Shri Randhir Kumar B Palet	Dy. Secretary	116	24669515			randhir.patel@nic.in
Shri Hajari Lal Meena	Dy. Secretary	202	24669531			hl.meena62@nic.in
Mrs. Archana Shrivastava	Deputy Secretary (RTI)	308	24669544	----		archna.63@gov.in
Sh. Ajeet Kumar Dung Dung	Deputy Secretary (ICC)	103	24669509	----		ak.dungdung@nic.in





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