

CHAPTER-1

INTRODUCTION

The Ministry of Welfare was constituted on May 25th 1985. The same Ministry was renamed as Ministry of Social Justice & Empowerment in May 25th 1998 with allocation of business relating to Schedule Caste, Schedule Tribes, Minority, Backward Classes, Welfare of disabled, programme relating to social Defence, Wakfs Board and Tribal Affairs. However, the Ministry was restructured and with a view to give special thrust on specific fields two new Ministries were created out of this. The work relating to Tribal Affairs was transferred to the newly created Ministry of Tribal Affairs w.e.f. September, 1999 and the work relating to Minority Affairs was transferred to Ministry of Minority Affairs in January, 2006.

(i) ALLOCATION OF SUBJECTS:

The list of subjects allocated to the Ministry is given below:-

- Development of Scheduled Castes and Other Backward Classes.
- Scheduled Castes and Other Backward Classes including Scholarships to Students belonging to such castes and classes.
- Reports of the Commission to investigate into conditions of Backward Classes.
- Education, training, rehabilitation and welfare of the physically and mentally handicapped.
- Convention with other countries in matters relating to social defence and References from United Nations Organisation relating to prevention of crime and treatment of offenders.
- Social and Moral Hygiene Programme.
- Beggary.
- All matters relating to alcoholism and substance (drug) abuse and rehabilitation of addicts/families.

- All matters relating to prohibition.
- Educational and social welfare aspects of drug addiction.
- Promotion of efforts including voluntary efforts to ensure the well being of the older persons.
- Charitable and religious endowments pertaining to subjects allocated to this Ministry.
- Social Welfare: Social Welfare Planning, Project formulation, research evaluation, statistics and training.
- Research, evaluation, training, exchange of information and technical guidance on all social defence matters.

(ii) This Ministry is responsible for the implementation of the following Acts:-

- The Protection of Civil Rights Act, 1955.
- The Scheduled Castes and the Scheduled Tribes (Prevention of Atrocities) Act, 1989.
- The Rehabilitation Council of India Act, 1992 (34 of 1992).
- National Commission for Backward Classes Act, 1993.
- The Persons with Disabilities (Equal Opportunities, Protection of Rights and full Participation) Act, 1995 (01 of 1996).
- The National Trust for Welfare of Persons with Autism, Cerebral Palsy,
- Mental Retardation and Multiple Disabilities Act, 1999 (44 of 1999).
- The Maintenance and Welfare of Parents and Senior Citizens Act, 2007.

(iii) To achieve the objectives mentioned above the Ministry of Social Justice and Empowerment is divided into the following functional Bureaus:

1. Scheduled Caste Development.
2. Social Defence and Child Welfare.
3. Handicapped Welfare.
4. Backward Class.
5. Secretariat –Social Services.

(iv) The various welfare programmes/schemes are being implemented by the Ministry both through the States/U.Ts and also the non-governmental organisations for specialised and technical inputs. The Ministry is assisted by the National Institute of Social Defence and also the National Institutes in each area of disability.

(v) In order to give a fillip to the development of Scheduled Castes, Scheduled Tribes and Backward Classes, the following Public Sector Undertakings have been set up:

- a. National SC Finance and Development Corporation.
- b. National Backward Classes Finance and Development Corporation.
- c. National Safai Karamchari Finance and Development Corporation.
- d. National Handicapped Finance and Development Corporation.
- e. Scheduled Caste Development Corporation.

To increase the physical and social mobility of the handicapped the Artificial Limbs Manufacturing Corporation (ALIMCO) has been manufacturing the quality and standard aids and appliances.

This Accounts at a Glance gives a broad overview of the financial activities of the Ministry as reflected in the "Finance Accounts Statement and Appropriation Accounts". Information in certain cases has been prepared in the graphical forms to enhance readability.

➤ **The Accounts set up:**

Secretary, Social Justice and Empowerment is the Chief Accounting Authority and discharges accounting functions through Financial Advisor and Chief Controller of Accounts. The account Unit of the Ministry of Social Justice & Empowerment was bifurcated w.e.f. April, 2002 for Ministry of Tribal Affairs. Furthure, division took place w.e.f. April 2006 for Ministry of Minority Affairs Presently, there is only one Pay and Accounts Office in the Ministry of Social Justice & Empowerment. The Pay & Accounts Office has only one post of PAO, one AAO, three Accountants and one LDC/UDC. Whereas the work load of the Ministry has increased, manifold with the increase of its

areas of activities but account staff has decreased. However, some staff have been engaged on contract basis to function as accountant, Data Entry Operators, computer operator and LDC etc. The shortage of staff is affecting the quality of work.

The Account Wing of the Ministry is also not having any internal audit wing to perform the internal audit check. Since, the Chief Controller of Accounts of Ministry of HRD is also looking after the additional work of Ministry of Social Justice & Empowerment. The internal audit wing of HRD is presently auditing some DDOs of social Justice & Empowerment on sample basis. This temporary/adhoc arrangement to carry out the important work of internal audit and of scrutiny of vouchers is not appreciable.

There is a need to have an independent account wing of the Ministry wherein Chief Controller of Accounts/Controller of Accounts followed by a Pay and Accounts Officer, two AAO and seven Sr. Accountants/Accountants and 2 LDCs and 1 Group 'D' post should be available . In addition, there have to be an independent Internal Audit Wing for the Ministry, wherein at least one PAO, three AAOs, three Accountants, one LDC and one Group 'D' should be available to conduct effective internal audit. Till these posts are created, account wing may have to outsource the work to be carried out through registered societies like Financial Management Research & Resource Society (FMRRS), national Institute of Auditors etc.

➤ **Functions:-**

The functions of Chief Controller of Accounts, Ministry of Social Justice and Empowerment, involve the functional control of the Pay & Accounts performing the functions of Pay and Accounts office and Principal Accounts of the Ministry, preparation of Annual Appropriation Accounts, SCT and material for Finance Accounts and their submission to the Controller General of Accounts, payment of loans and grants to State Governments and watching the recovery of loan along with interest. The Accounting Organisation is responsible for ensuring prompt payment and making available accounting information to the concerned authorities for effective control and accountability. The following cheque Drawing DDOs and non cheque Drawing DDOs are under the Payment and accounting control of this Organisation.

➤ **Banking Arrangements:** -

The State Bank of Patiala is the accredited Public Sector Bank for Ministry of Social Justice and Empowerment. Grants/Loans to State Govts. are advised through Central Accounts Section, Reserve Bank of India, Nagpur.

CHAPTER-2

COMPUTERIZATION

The Office of the Chief Controller of Accounts has taken various initiatives to implement Computerization and introduce Information Technology for overall improvement and transparency in the accounting functions of the Ministry.

COMPACT

One important initiative in the direction of computerization of Accounting System is the implementation of COMPACT package which touches upon the functioning of most of the areas in Pay and Accounts Office. The overall objective of COMPACT is to achieve accuracy, transparency and speed in PAO's functioning and also to avoid duplicity and drudgery of manual data. Computer support is being used through this package to ensure that once the accounts data are entered, the same can be used at various levels and places without re-entering the data.

The system not only enriches the accounting and provide better management information, but also help in improving the analysis of the accounting information. There are various functions, especially those relating to reconciliation, which involve lot of manual drudgery. This package will take care of such functions apart from improving the over all accuracy and transparency. The package also provides for internal controls and audit trails through computerized validation and helps in improving the quality of accounts. Improvement in office ambience is always a by-product of computerization and it is expected that this will happen in the Pay and Accounts Offices too.

All the modules of COMPACT viz. Pre-Check, Compilation, GPF and Pension are being used by the Pay and Accounts Office. Inspection of COMPACT in the PAO is done on regular basis by Principal Accounts Office of Ministry of HRD for the time being.

Apart from these two major initiatives, several other steps are being taken in the Office of the Chief Controller of Accounts to increase the computerization process for which the officials are regularly being sent for training at the institute of Government Accounts and Finance (INGAF)

COMPUTERIZATION IN PRINCIPAL ACCOUNTS OFFICE

The compilation of accounts is done by PAO in the COMPACT software. After compilation of accounts PAOs generate BOOKLET.DBF file and a text file. In the absence of a Principal Accounts Office in Ministry of Social Justice & Empowerment, the Booklet.DBF and text file is being submitted to CGA Office through Principal Accounts Office of Ministry of Human Resource Development.

E-Lekha

The Pay and Accounts Office is uploading the COMPACT data in e-lekha on daily basis at website www.cgain.gov.in/elekha/elekhome.asp enabling Principal Accounts Office and CGA to monitor various MIS Reports and bringing transparency in the work of PAOs. The Principal Accounts Office is also submitting Monthly Accounts to the O/o CGA through e-lekha every month

CHAPTER-3

UTILISATION CERTIFICATE

A web based software has been developed by the office of the Chief Controller of Accounts for effective monitoring and evaluation of the status of utilisation certificates and for capturing the complete information related to Grants-in-Aid released by the ministry to various organization.

There are four levels of Data Entry in the Software. The first level is meant for the Ministry to enter the sanction details. The second level is meant for the Drawing and Disbursement Officer dealing with the Grants-in-Aid to enter the bill details. The third and fourth levels are meant for the Pay and Accounts Office to verify and finally accept the bills for payment.

The program generates various MIS reports which are useful in decision making by the Department. Further, a link to the software is available on the main web site of the Ministry for the visitors who are interested in viewing such reports. A brief summary of the reports is given below:

REPORTS	
1.	Year Wise Summary
2.	Bureau Wise Summary
3.	Bureau Division Wise Summary
4.	Bureau Division Section Year Wise Summary
5.	Bureau Division Section Year Wise
6.	Grantee and Scheme Wise UC Status Summary
7.	Year and Nature of Grant Wise Summary
8.	Year Month and State Wise Grant Released Summary
9.	Year State and District Wise Grant Released Summary
10.	Year and Grantee Wise Grant Released Summary
11.	Year and Scheme Wise Grant Released Summary
12.	Year Scheme Grantee and State Wise Grant Released Summary
13.	Up to Amount Wise Summary
14.	Greater than Amount Wise Summary

15.	Financial Year Month Grantee and Scheme Wise Summary
16.	Period Wise Sanction Summary
17.	Period and Head of Account Wise Sanction Summary
18.	Period Wise Sanction and Bill Summary
19.	Year Scheme Grantee and State Wise Grant Released Details
20.	Year State District Scheme and Grantee Wise Grant Released Summary
21.	Year State District Scheme and Bill No. Wise Grant Released Summary
22.	Grantee and Scheme Wise UC Status Summary in Query Mode
23.	Bureau Division Section and Scheme Year Wise Summary
24.	Year Wise Detailed Summary
25.	UC Received during the Period
26.	Bank Details Summary
27.	Date Wise UC Outstanding and Received Summary
28.	As on Date Due Report – Recurring
29.	As on Date Due Report – Non-Recurring
30.	As on Date Expenditure Summary

CHAPTER-4

INTERNAL AUDIT

There is no Internal Audit set up in the Ministry of Social Justice & Empowerment. A limited extent of Internal Audit of Ministry of Social Justice & Empowerment is being conducted by the Internal Audit wing of Ministry of Human Resource Development on selective basis.

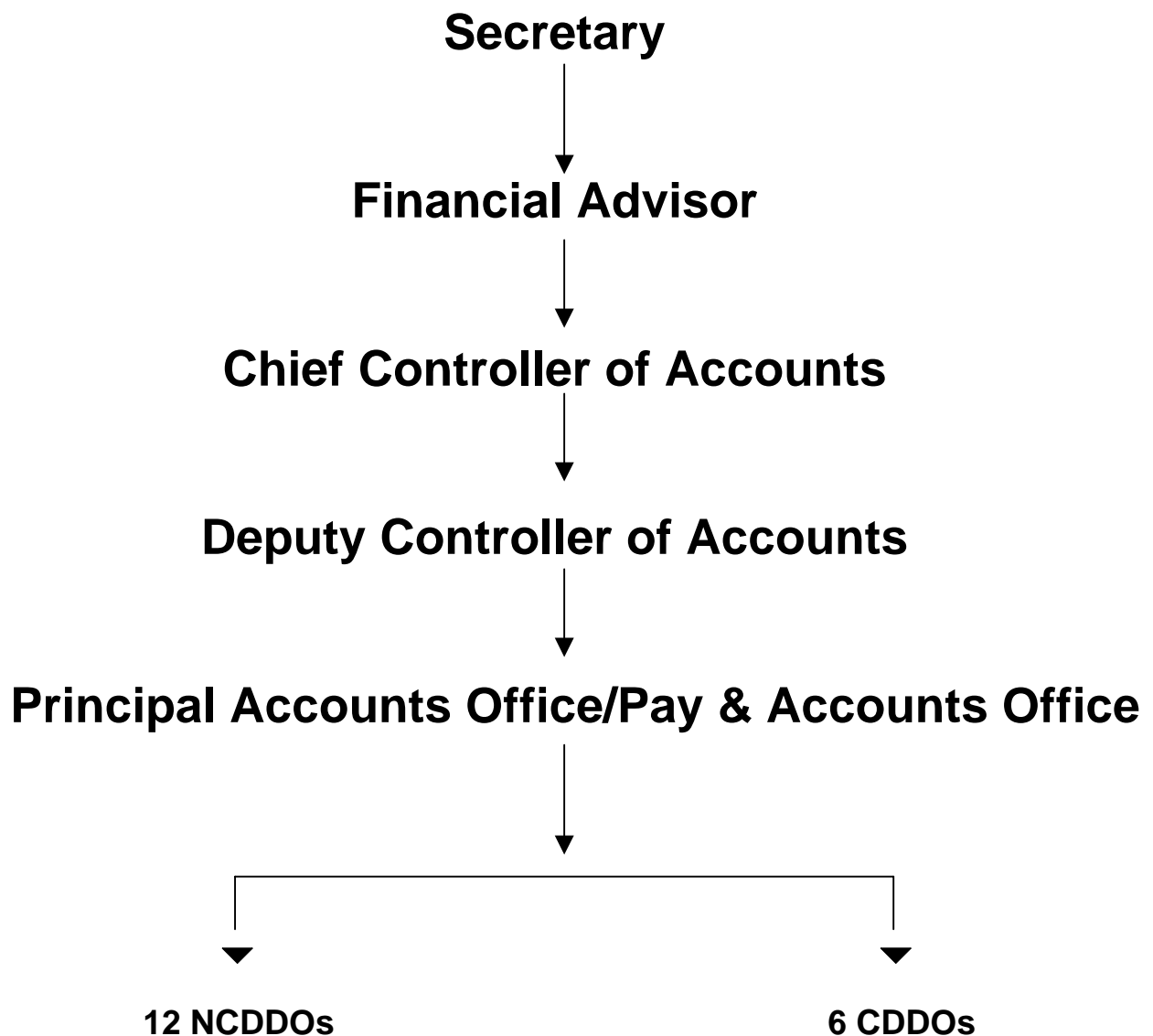
SCOPE OF AUDIT

The Duties of Internal Audit Wing include the following:

1. Studies of the accounting procedures adopted by the Department with a view to ensure that they are correct, adequate and free from any defects or lacunae in the system.
2. Watch the implementation of the prescribed procedures and the orders issued from time to time.
3. Scrutiny and check of payment made by the Drawing and Disbursing Officers.
4. Investigation of important areas and other connected records.
5. Co-ordination with the Controller General of accounts.
6. Periodical review of all accounting records.
7. Pursuance and settlement of objections raised by the Statutory Audit Wing and other matters relating to Statutory Audit.
8. To examine the points or irregularities brought to its notice by the Principal Accounts Office.

Departmentalised Accounting Organisation
Ministry of Social Justice & Empowerment

ORGANISATION CHART



CHAPTER-5

AN OVERVIEW OF THE ACCOUNTS 2007-2008

The Annual Accounts consist of: -

- (a) The Appropriation Accounts
- (b) The Finance Accounts
- (c) The Statement of Central Transactions

❖ **THE APPROPRIATION ACCOUNTS: -**

The Appropriation Accounts 2007-2008 brings out the expenditure of the Ministry of Social Justice and Empowerment against the Grant no. 87 voted by the Parliament. It portrays a gross expenditure of Rs. 2,231.15 crores against the aggregate total Grant of Rs. 2,260.00 Crores. Out of the savings the amount formally surrendered by the Ministry was Rs. 28.85 Crores.

(Rs. in Crores)

Grant No.	Budget Allotments	Supplementary Grant	Actual	Savings
87	2059.15	200.85	2231.15	28.85

❖ **THE FINANCE ACCOUNTS: -**

The Finance Accounts present a complete account of the transactions pertaining to the receipts and disbursement from the Consolidated Fund of India, the Public Account and the Contingency Fund if any, of the Ministry. The statements of the Finance Accounts reflect Revenue and Capital transactions in the Consolidated Fund of India the transactions relating to Public Accounts and balances carried forward. Now accounting information on Grantees is included.

❖ STATEMENT OF CENTRAL TRANSACTIONS: -

The Statement of Central Transactions, which is a part of Finance Accounts, represents yearly figures of Receipts, Disbursements in the Government Account.

(Rs. in Crores)

	Receipts	Payments
Consolidated Fund of India	1.58	2225.49
Public Account	2246.28	22.37
Total	2247.86	2247.86

(Source: SCT 2007-08)

ANNEXURE – I

ACCOUNTS HIGHLIGHTS

MINISTRY OF SOCIAL JUSTICE & EMPOWERMENT

FINANCIAL YEAR 2007-2008

(Rs. in Crores)

SI. No	ITEM	BUDGET	ACTUALS	VARIATIONS
RECEIPTS				
01.	Revenue Receipts	Total	1.29	-
	1.1 Tax Revenue *	-	0.71	-
	1.2 Non-Tax Revenue	-	0.58	-
02.	Capital – Receipts		0.29	-
	Total Receipt (1+2)	-	1.58	-
EXPENDITURE				
03.	Non-Plan Expenditure			
	➤ 3.1 Revenue Account	258.17	57.54	-200.63
	➤ 3.2 Capital Account	-	-	-
04.	Plan Expenditure			
	➤ 4.1 Revenue Account	1876.83	2048.96	172.13
	➤ 4.2 Capital Account	125.00	124.65	-0.35
05.	Total Expenditure			
	➤ 5.1 Revenue Expenditure.	2135.00	2106.50	-28.50
	➤ 5.2 Capital Expenditure	125.00	124.65	-0.35

(Source : SCT 2007-2008)

- Tax Revenue estimates are not prepared by Ministry and break up is not available.

ANNEXURE – II**MINISTRY OF SOCIAL JUSTICE & EMPOWERMENT****FINANCIAL YEAR 2007-2008****RECEIPTS**

(Rs. in Crores)

Sl. No.	ITEM	AMOUNT
01.	Tax Revenue	0.71
02.	Non Tax Revenue	0.58
03.	TOTAL REVENUE RECEIPTS (1+2)	1.29
04.	Loan Recoveries from PSUs.	--
05.	Loan Recoveries from State Govts.	--
06.	Repayments from Government Servants	0.29
07.	TOTAL CAPITAL RECEIPTS (4+5+6)	0.29
08.	TOTAL RECEIPTS (3+7)	1.58

ANNEXURE – III

ANALYSIS OF RECEIPTS FOR MINISTRY OF SOCIAL JUSTICE & EMPOWERMENT FINANCIAL YEAR 2007-2008

The total receipts of the Ministry of Social Justice and Empowerment in the Consolidated Fund of India during the year 2007-2008 amounted to Rs. 1.58 crores. Out of these figure, Rs. 1.29 Crores relates the Revenue Account and Rs. 0.29 Crores to credit of Capital account.

(Rs. in Crores)

Interest Receipts	Other Receipts
0.11	1.18

Capital Receipts	Other Receipts
0.29	---

ANNEXURE – IV

FUND FLOW

MINISTRY OF SOCIAL JUSTICE & EMPOWERMENT

FINANCIAL YEAR 2007-2008

(Rs. in Crores)

Receipts (Cr.)	Amount	Disbursements (Dr.)	Amount
CONSOLIDATED FUND OF INDIA		CONSOLIDATED FUND OF INDIA	
➤ REVENUE RECEIPTS	1.29	REVENUE	
INTEREST RECEIPTS	0.11	➤ GENERAL SERVICES	2.61
OTHER RECEIPTS	1.18	➤ SOCIAL SERVICES	447.39
➤ CAPITAL RECEIPTS	0.29	➤ ECONOMIC SERVICES	-
Loan to Govt. Servant	0.29	➤ GRANTS-IN-AID (STATE AND UTS)	1650.73
		CAPITAL	
		➤ GENERAL SERVICES	114.65
		➤ SOCIAL SERVICES	10.00
		➤ ECONOMIC SERVICES	-
		➤ LOANS AND ADVANCES	0.11
TOTAL (C.F.I.)	1.58	TOTAL (C.F.I.)	2225.49
PUBLIC ACCOUNT		PUBLIC ACCOUNT	
➤ PROVIDENT FUND	3.53	➤ PROVIDENT FUND	3.98
➤ DEPOSITS & ADVANCES	0.03	➤ DEPOSITS & ADVANCES	0.06
➤ SUSPENSE & Misc.	2242.72	➤ SUSPENSE AND MISC.	18.33
TOTAL (PUBLIC ACCOUNT)	2246.28	TOTAL (PUBLIC ACCOUNT)	22.37
TOTAL RECEIPTS	2247.86	TOTAL DISBURSEMENTS	2247.86

(Source : SCT)

ANNEXURE – V

TREND OF TOTAL RECEIPTS (CONSOLIDATED FUND OF INDIA)

(Rs. in Crores)

	2003-2004	2005-2006	2006-2007	2007-2008
REVENUE RECEIPTS				
➤ INTEREST RECEIPTS	0.05	0.06	0.04	0.11
➤ OTHER RECEIPTS	1.16	1.39	1.60	1.18
TOTAL (A)	1.21	1.45	1.64	1.29
% increase over previous year	92.06 %	19.83 %	13.10%	- 21.34%
CAPITAL RECEIPTS				
➤ PUBLIC SECTOR UNDERTAKINGS	6.83	-	-	-
➤ LOAN REPAYMENTS BY STATE & UTS	-	-	-	-
➤ LOAN REPAYMENT BY GOVERNMENT SERVANTS	0.46	0.53	0.43	0.29
TOTAL (B)	7.29	0.53	0.43	0.29
% increase over previous year	52.78 %	92.73 %	-18.86%	32.56%
GRAND TOTAL (A+B)	8.50	1.98	2.07	1.58
OVERALL % INCREASE (-)	47.10 %	76.70 %	4.55%	23.67%

(Source : SCT)

ANNEXURE – VI

BUDGET, RECOVERIES AND EXPENDITURE

MINISTRY OF SOCIAL JUSTICE & EMPOWERMENT (2007-08)

(Rs. in Crores)

	FINAL GRANT	ACTUAL	VARIATIONS
GROSS	2260.00	2231.15	28.85
RECOVERIES	-	-	-
NET	2260.00	2231.15	28.85

(Source : Appropriation Account)

ANNEXURE – VII

ANALYSIS OF DISBURSEMENTS (Grant/Plan/Non-Plan/Sector Wise)

TOTAL BUDGET OUTLAY AND EXPENDITURE (FINANCIAL YEAR : 2007-08)

MINISTRY OF SOCIAL JUSTICE & EMPOWERMENT

(Rs. in Crores)

	FINAL GRANT	EXPENDITURE
REVENUE SECTOR		
➤ PLAN	1876.83	2048.96
➤ NON-PLAN	258.17	57.54
TOTAL	2135.00	2106.50
CAPITAL SECTION		
➤ PLAN	125.00	124.65
➤ NON-PLAN	-	-
TOTAL	125.00	124.65
GRAND TOTAL	2260.00	2231.15

(SOURCE : Appropriation Account)

ANNEXURE – VIII

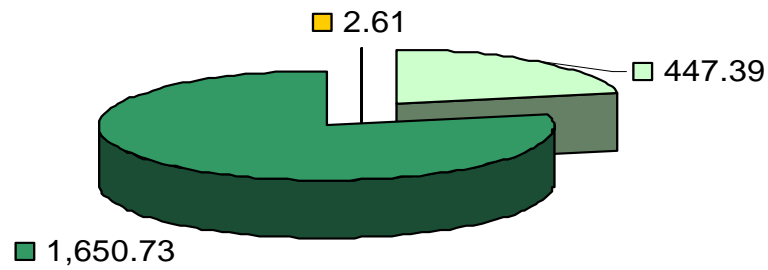
TREND OF SECTORAL ANALYSIS OF EXPENDITURE

(Rs. in Crores)

Particulars	2006-2007			2007-2008		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
REVENUE ACCOUNT						
➤ General Services	-	3.23	3.23	-	2.61	2.61
➤ Social Services	470.78	57.48	528.26	391.64	55.75	447.39
➤ Economic Services	-	-	-	-	-	-
➤ Grants-in-aid to States/UTs Govt.	1188.92	-	1188.92	1650.73	-	1650.73
TOTAL	1659.70	60.71	1720.41	2042.37	58.36	2100.73
CAPITAL ACCOUNT						
➤ General Services	-	-	-	-	-	-
➤ Social Services	-	-	-	124.65	-	124.65
➤ Economic Services	-	-	-	-	-	-
➤ Loans & Advances	-	-	-	-	0.11	0.11
TOTAL	-	-	-	124.65	0.11	124.76
GRAND TOTAL	1659.70	60.71	1720.41	2167.02	58.47	2225.49

(Source : SCT)

REVENUE ACCOUNT - BREAK UP



ANNEXURE – IX

OTHER AREAS

INVESTMENT IN GOVERNMENT COMPANIES/ CORPORATIONS INVESTMENT MADE BY GOVT. OF INDIA IN VARIOUS GOVERNMENT COMPANIES/ CORPORATIONS DURING LAST FOUR YEARS

(Rs. in Crores)

Sl. No.	Public Sector Undertaking	2003-2004	2004-2005	2006-2007	2007-2008
i)	National S.C. & S.T. Finance Development Corporation	10.10	11.00	37.00	Nil
ii)	National Backward Classes Finance & Development Corporation	4.23	18.72	23.00	Nil
lii)	National Minorities Development & Finance Corporation	17.16	73.65	Nil	Nil
iv)	Scheduled Castes Development Corporation	48.13	48.64	33.00	20.00
v)	National Safai Karamchari Finance & Development Corporation	10.00	20.59	25.00	Nil
Vi)	National Handicapped Finance & Development Corporation	Nil	1.00	5.05	10.00
Vii)	Artificial Limbs Manufacturing Corporation	Nil	Nil	Nil	Nil
viii)	National Finance Development Corporation for Weaker Section	Nil	Nil	Nil	94.65
	TOTAL	89.62	173.60	123.50	124.65

ANNEXURE – X

LOANS-PAYMENT, REPAYMENT & OUTSTANDING AS ON 31.03.2008

(Rs. in Crores)

	Particulars	Outstanding as on 31.03.2007	Additional Loans Provided during 2007-2008	Recoveries during 2007-2008	Outstanding as on 31.03.2008
A.	➤ Loans to Govt. Companies/ Corporations	-	-	-	-
B.	➤ Loans to Union Territories	-	-	-	-
C.	➤ Loans to State Govts.	-	-	-	-
	TOTAL	-	-	-	-

ANNEXURE – XI

**LOANS-PAYMENT, REPAYMENT & OUSTANDING
WITH PSUs AS ON 31.03.2008**

A. LOAN TO PSUs & STATUTORY BODIES/COMPANIES

(Rs. in Crores)

Particulars	Outstanding as on 31.03.2007	Additional Loans Provided	Recoveries	Outstanding as on 31.03.2008
INSTITUTIONS	-	-	-	-

B. LOANS TO STATE/UNION TERRITORIES GOVERNMENTS

(Rs. in Crores)

Particulars	Outstanding as on 31.03.2007	Additional Loans Provided	Recoveries	Outstanding as on 31.03.2008
STATES	-	-	-	-
UTS	-	-	-	-

ANNEXURE – XII

Statement showing the details of payments of Grants-in-Aid made during the year 2007-2008

(Rs. in Crores)

	PLAN	NON-PLAN
A. STATE/UTS GOVTS.	1650.72	--
B. GOVT. COMPANIES/ CORPORATIONS	124.65	--
C. OTHERS	389.16	33.69
Total	2164.53	33.69