



### ABSTRACT

Consumer Protection - Establishment of "Tamil Nadu State Consumer Welfare Fund and Tamil Nadu State Consumer Welfare Fund – Corpus" to be utilized for financing State / local level, activities relating to welfare and protection of Consumers – Revised accounting procedure - Amendment –Orders – Issued.

### Cooperation, Food and Consumer Protection (H2) Department

G.O.(Ms).No.148

Dated 26.10.2018

விளம்பி வருடம், ஐப்பசி மாதம்-9,  
திருவள்ளூர் ஆண்டு-2049

Read :

1. G.O.(Ms) No.26, Cooperation, Food and Consumer Protection (H2)Department, dated 20.02.2006.
2. Government letter No.10478/H2/2006-6, Cooperation, Food and Consumer Protection (H2) Department, dated 4.8.2006.
3. G.O.(Ms) No.45, Cooperation, Food and Consumer Protection (H2)Department, dated 30.03.2012.
4. Government Letter (Ms) No. 83, Cooperation, Food and Consumer Protection (H2) department, dated 13.7.2015.
5. G.O.(Ms) No.130, Cooperation, Food and Consumer Protection (H2) Department, dated 26.10.2015.
6. From the Deputy Accountant General (Accounts), Office of the Accountant General (Accounts and Entitlements), Tamil Nadu, letter No. A.G.(A&E)/Book I/G1/2016-17/30974, dated. 12.07.2016.
7. From the Principal Secretary / Commissioner of Civil Supplies and Consumer Protection, D.O. Letter Rc.No.CP1/5882/2010, dated 25.7.2016.

### ORDER:

In the Government Order first read above as amended in Government letter second read above, orders were issued constituting Tamil Nadu State Consumer Welfare Fund with Government of India and Government of Tamil Nadu seed money contribution at the ratio of 50:50. Orders were also issued sanctioning State's share of seed money of Rs.50.00 lakhs.

2. In the Government Order third read above as amended in the Government letter fourth read above, orders were issued constituting Tamil Nadu State Consumer

Welfare Fund with the Corpus of Rs.10.00 crore to be shared by the Government of India and the Government of Tamil Nadu at the ratio of 75:25. Orders were also issued therein sanctioning a sum of Rs.2.50 crore as State's share to be credited to the Tamil Nadu State Consumer Welfare Fund - Corpus and also enunciated the accounting procedure to be followed while incurring expenditure towards consumer welfare and protection activities from the interest accrued on investment made from the Corpus of the Tamil Nadu State Consumer Welfare Fund.

3. In the Government Order fifth read above, orders were issued sanctioning release of Rs.7.50 crore towards the Government of India contribution to the Corpus of Tamil Nadu State Consumer Welfare Fund.

4. In the letter sixth read above, the Accountant General has sought for some clarifications and requested that if the Government is of the opinion that the Fund has to be kept in two separate accounts, necessary amendments may be issued by opening the following sub heads:-

- a) 8229-00-123-AA- for seed money
- b) 8229-00-123-AB- Investment Account
- c) 8229-00-123-AC- for Corpus
- d) 8229-00-123-AD- for interest on investment

5. In the letter seventh read above, the Principal Secretary/ Commissioner of Civil Supplies and Consumer Protection among other things has suggested that, though the objectives in respect of seed money of Rs.1 crore and corpus of Rs.10 crore are one and the same, both the accounts are to be maintained separately for the administrative purpose.

6. After careful examination, the Government direct that the seed money of Tamil Nadu State Consumer Welfare Fund constituted in the G.O. 1<sup>st</sup> read above and the Corpus Fund of Tamil Nadu State Consumer Welfare Fund constituted in the G.O. 3<sup>rd</sup> read above shall hereinafter be named as Tamil Nadu State Consumer Welfare Fund and Tamil Nadu State Consumer Welfare Fund – Corpus respectively. Consequently, the accounts of both the Funds hitherto maintained under single Reserve Fund head of account shall hereinafter be maintained under two different head of accounts as detailed below.

- I. Tamil Nadu State Consumer Welfare Fund  
8229-00-123-AA (Existing Head of Account)
- II. Tamil Nadu State Welfare Fund – Corpus  
8229-00-123-AD (by opening new Head of Account)



7. Accordingly, the following amendment is issued:-

Amendment – I

In the G.O.(Ms.) No. 45, Co-operation Food and Consumer Protection (H2) Department, dated 30.03.2012 and the Government letter (Ms) No.83, Cooperation, Food and Consumer Protection (H2) Department, dated 13.7.2015 for the words "Tamil Nadu State Consumer Welfare Fund" refers to the corpus created by an order issued in G.O.(Ms.) No. 45, Cooperation, Food and Consumer Protection Department, dated 30-03-2012, the word Tamil Nadu State Consumer Welfare Fund – Corpus shall be substituted.

8. Eventually, in partial modification of the orders on maintenance of accounts for the seed money of Tamil Nadu State Consumer Welfare Fund and Corpus Fund of Tamil Nadu State Consumer Welfare Fund issued in the G.Os. 1<sup>st</sup> and 3<sup>rd</sup> read above respectively as amended in the Government letter 4<sup>th</sup> read above, the following consolidated revised accounting procedure for maintenance of both the Funds are issued:-

i. Accounting procedure for maintenance of Tamil Nadu State Consumer Welfare Fund (TNSCWF)

(i) Provision for State's share of contribution to the Tamil Nadu State Consumer Welfare Fund shall be made under the following existing Head of Account:-

- 3456-00- Civil Supplies
- 104 - Consumer Welfare Fund  
State's Expenditure
- JA- Contribution to Tamil Nadu State Consumer Welfare Fund
- 30 - Inter account transfer  
(DPC 3456-00-104-JA-3002)

(ii) Transfer of various receipts assigned to the Tamil Nadu State Consumer Welfare Fund. i.e.,

- a. All amounts forfeited and recovered from Tamil Nadu Goods and Service Tax / State Goods and Service Tax assesses under the unjust enrichment clause and which cannot be returned to consumers not identifiable conveniently.
- b. Financial assistance to the State Government for consumer protection released by the Government of India.
- c. Financial assistance for consumer protection released by the State Government out of its own funds.
- d. Assistance received from international or national organizations like UNESCO, UNIDO, UNDP etc. for Consumer Protection.
- e. Fees collected by Consumer Courts from litigants under Sec 12(2) read with rule 9A(1) of the Consumer Protection Rules 1987 (as amended till 11.02.2005) and punitive damages under section 14(1)(hb) read with section 30(2) of Consumer Protection Act 1986.
- f. Any other receipts from any source from whatsoever specifically received for this purpose to meet the objectives of this fund shall be

made by providing required funds under the following existing head of account.

- 3456-00- Civil Supplies
- 797 - Transfer to Reserve Fund and Deposit Account  
Schemes shared between State and Centre
- UA - Transfer to Tamil Nadu State Consumer Welfare Fund
- 30 - Inter account transfer  
(DPC: 3456-00-797- UA -3004)

(iii) The provision so made shall be transferred to the Tamil Nadu State Consumer Welfare Fund by debiting the Head of Account indicated in Sl.No. (i) and (ii) above per contra credit to the Tamil Nadu State Consumer Welfare Fund Account indicated below:-

- J - Reserve Funds
- (b) Reserve Funds not bearing interest
- 8229-00- Development and Welfare Funds
- 123 - Consumer Welfare Fund
- AA - Tamil Nadu State Consumer Welfare Fund  
(DPC 8229-00-123-AA-000B) (Receipts)

This shall be effected by an order to be issued by the Government (Cooperation, Food and Consumer Protection Department), wherein, the Accountant General (Accounts and Entitlements) should be requested to make necessary transfer entries in the books of account and send a certificate to that effect. Presenting an adjustment bill in Pay and Accounts Office / Treasury is not necessary.

(iv) Expenditure to be incurred towards the approved consumer protection/ Welfare activities shall be debited to the relevant service head of account, eg.,

- 3456-00- Civil Supplies
- 800 - Other Expenditure  
Schemes shared between State and Centre
- UB - Consumer awareness activities - Expenditure  
incurred under Tamil Nadu State Consumer Welfare Fund
- 09 - Grants-in-Aid
- 03 - Grants for Specific Schemes  
(DPC 3456-00-800-UB-09 35)

(v) The expenditure so sanctioned shall be met from the Tamil Nadu State Consumer Welfare Fund by an adjustment entry under relevant Major head of account under which the expenditure is sanctioned, eg.,

- 3456-00- Civil Supplies
- 902 - Deduct - Amount met from Reserve Fund  
Schemes shared between State and Centre
- UA - Deduct - Amount met from the Tamil Nadu State  
Consumer Welfare Fund
- 30 - Inter-Account Transfers  
(DPC 3456-00-902-UA-30 09)



By Contra debiting

- J - Reserve Funds (b). Reserve Funds not bearing interest
- 8229-00- Development and Welfare Fund
- 123 - Consumer Welfare Fund
- AA - Tamil Nadu State Consumer Welfare Fund  
(DPC 8229-00-123-AA-0009) (Outgo)

In the order sanctioning the expenditure, the Officer concerned should be authorized to draw and disburse the amount from Pay and Accounts Office / District Treasury concerned by presenting necessary bills and the Accountant General (Accounts and Entitlements) should be requested to make necessary adjustment entries in the books of account and to send a certificate to that effect.

II. Accounting Procedure for Tamil Nadu State Consumer Welfare Fund – Corpus (TNSCWF-Corpus)

- (i) The provision for contribution received from Government of India and the State's matching contribution to the Fund shall be made under the following existing head of account:-

- 3456-00- Civil Supplies
- 797 - Transfer to Reserve Fund and Deposit Account -  
Schemes shared between State and Centre
- UB - Transfer to Tamil Nadu State Consumer Welfare Fund  
– Corpus
- 30 - Inter-Account Transfers  
(DPC 3456-00-797-UB-3004)

- (ii) The amount so provided under the above said head of account shall be transferred to the Corpus Fund by an order to be issued by the Government, debiting the above head of account, per contra credit to the following new head of account :-

- J – Reserve funds
- (b) Reserve Funds not bearing interest
- 8229-00- Development and Welfare Fund
- 123 - Consumer Welfare Fund
- AD - Tamil Nadu State Consumer Welfare Fund – Corpus  
(DPC 8229-00-123-AD-30 00 (Receipts))

Wherein, the Accountant General (Accounts and Entitlements) should be requested to make necessary transfer entries in the books of accounts and send a certificate to that effect. Presenting an adjustment bill in Pay and Accounts Office is not required.

- (iii) Since it is a corpus fund, expenditure towards Consumer Welfare activities enunciated in the Tamil Nadu State Consumer Welfare Fund Rules should be incurred out of the interest accrued on the investment made from the amount at credit in the Tamil Nadu State Consumer Welfare Fund – Corpus. Thus, the investment from the Tamil Nadu State Consumer Welfare Fund – Corpus shall be booked under the following existing head of account.

- J - Reserve Funds
- (b) Reserve Funds not bearing interest
- 8229-00- Development and Welfare Fund
- 123 - Consumer Welfare Fund
- AB - Tamil Nadu State Consumer Welfare Fund - Corpus  
Investment account  
(DPC 8229-00-123-AB-000D) (outgo)

(iv) On maturity of the Investment made from Tamil Nadu State Consumer Welfare Fund-Corpus Investment Account, the principal amount invested shall be credited to

- J - Reserve Funds
- (b) Reserve Funds not bearing interest
- 8229-00- Development and Welfare Fund
- 123 - Consumer Welfare Fund
- AB - Tamil Nadu State Consumer Welfare Fund - Corpus  
Investment Account  
(DPC 8229-00-123-AB-000D) (Receipts)

and the interest accrued on the investment made shall be credited / remitted into the following Government receipt head of account:-

- 0049 Interest Receipts
- 04 - Interest receipts of State / Union Territory  
Governments
- 800 - Other Receipts
- DO - Interest on Investment made from Tamil Nadu State  
Consumer Welfare Fund - Corpus  
(DPC 0049-04-800-DO-0008)

(v) The interest credited / remitted has to be transferred to Tamil Nadu State Consumer Welfare Fund - Corpus interest on investment account. Hence, equal amount should be provided in RE / BE under the following head of Account:

- 3456-00- Civil Supplies
- 797 - Transfer to Reserve Fund and Deposit Account  
Schemes shared between State and Centre
- UC - Transfer to Tamil Nadu State Consumer Welfare Fund  
- Corpus - Interest on investment Account
- 30 - Inter Accounts Transfer  
(DPC : 3456-00-797-UC -30 00)

(vi) The provision so made under the head of account in (v) above, shall be transferred to the Tamil Nadu State Consumer Welfare Fund - Corpus Interest on investment account by an order to be issued by the Government (Cooperation, Food and Consumer Protection Department) crediting the Head of Account in (v) above, per contra credit to the following head of Account:



- J - Reserve Funds
- (b) Reserve Funds not bearing interest
- 8229-00- Development and Welfare Fund
- 123 - Consumer Welfare Fund
- AC - Tamil Nadu State Consumer Welfare Fund - Corpus
- Interest on Investment Account
- (DPC 8229-00-123-AC-000F) (Receipts)

In the said order, the Accountant General (Accounts and Entitlements) should be requested to make necessary transfer entries in the books of accounts and send a certificate to that effect. Presenting an adjustment bill in Pay and Accounts Office / Treasury is not necessary.

- (vii) The expenditure to be incurred from interest on investment of Corpus Fund should be debited to the following new head of account:-

- 3456 00 - Civil Supplies
- 800 - Other Expenditure
- Scheme shared between State and Centre
- UC - Expenditure under Tamil Nadu State Consumer Welfare Fund - Corpus.
- 09 - Grants-in-aid
- 03 - Grants for Specific Schemes
- (DPC: 3456 00 800 UC 09 33)

- (viii) The expenditure shall be met from the Tamil Nadu State Consumer Welfare Fund - Corpus Interest on Investment Accounts through an adjustment entry under

- 3456 00 - Civil Supplies
- 902 - Deduct - Amount met from Reserve Fund
- Schemes shared between State and Centre
- UC - Deduct - Amount met from the Tamil Nadu State Consumers Welfare Fund - Corpus.
- Interest on Investment Account
- 30 - Inter-Account Transfers
- (DPC: 3456 00 902 UC 30 05)

per contra debit to

- J - Reserve Funds
- (b) Reserve Funds not bearing interest
- 8229-00- Development and Welfare Fund
- 123 - Consumer Welfare Fund
- AC - Tamil Nadu State Consumer Welfare Fund - Corpus
- Interest on Investment Account
- (DPC 8229-00-123-AC-0005) (Outgo)

9. The Commissioner of Civil Supplies and Consumer Protection shall collect the details of various receipts to the Tamil Nadu State Consumer Welfare Fund and interest on investment made from on Tamil Nadu State Consumer Welfare Fund - Corpus credited into Government receipt head of account upto 31<sup>st</sup> march of every year duly

reconciled with the accounts of Accountant General, without fail and send necessary proposals to Government in Finance Department before 30<sup>th</sup> June of every year for making necessary provision for transfer of the amount to Tamil Nadu State Consumer Welfare Fund, under 3456-00-797-AA Transfer to Tamil Nadu State Consumer Welfare Fund, and 3456-00-797-UC – TNSCFW Corpus Interest on Investment Account respectively.

10. The Accountant General (Accounts and Entitlements) and Pay and Accounts Officers / District Treasury Officers are requested to open new heads of account towards the Tamil Nadu State Consumer welfare Fund and Tamil Nadu State Consumer welfare Fund-Corpus in their book of accounts.

11. This order issues with the concurrence of the Finance Department vide its U.O. No.7251/Fin(CF&CP)/2017, dated 22.10.2018.

(BY ORDER OF THE GOVERNOR)

DAYANAND KATARIA  
PRINCIPAL SECRETARY TO GOVERNMENT.

To

The Commissioner of Civil Supplies and Consumer Protection, Chepauk, Chennai - 5.  
The Secretary to Government of India,

Ministry of Consumer Affairs, Food and Public Distribution,  
Krishi Bhawan, New Delhi -110 001.

The Accountant General (A&E), Chennai – 18.

The Accountant General, Chennai – 18 (By Name).

The Accountant General (CAS), Chennai – 9.

The Pay and Accounts Office, Chennai – 5/9.

The Accountant General (Audit I & Audit II), Chennai – 18.

The Accountant General (F & A. Cell), Chennai – 18.

The Senior Accounts Officer, Book-1 Section,

Office of the Accountant General, Chennai -18.

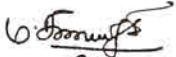
Copy to:

The Finance (CF&CP/BG-I/BGII/W&M-I&II) Department, Chennai -9.


The Commercial Taxes and Registration Department, Chennai -9.

S.F/s.c

// Forwarded by order //

  
21.10.18

SECTION OFFICER.

  
31/10/18