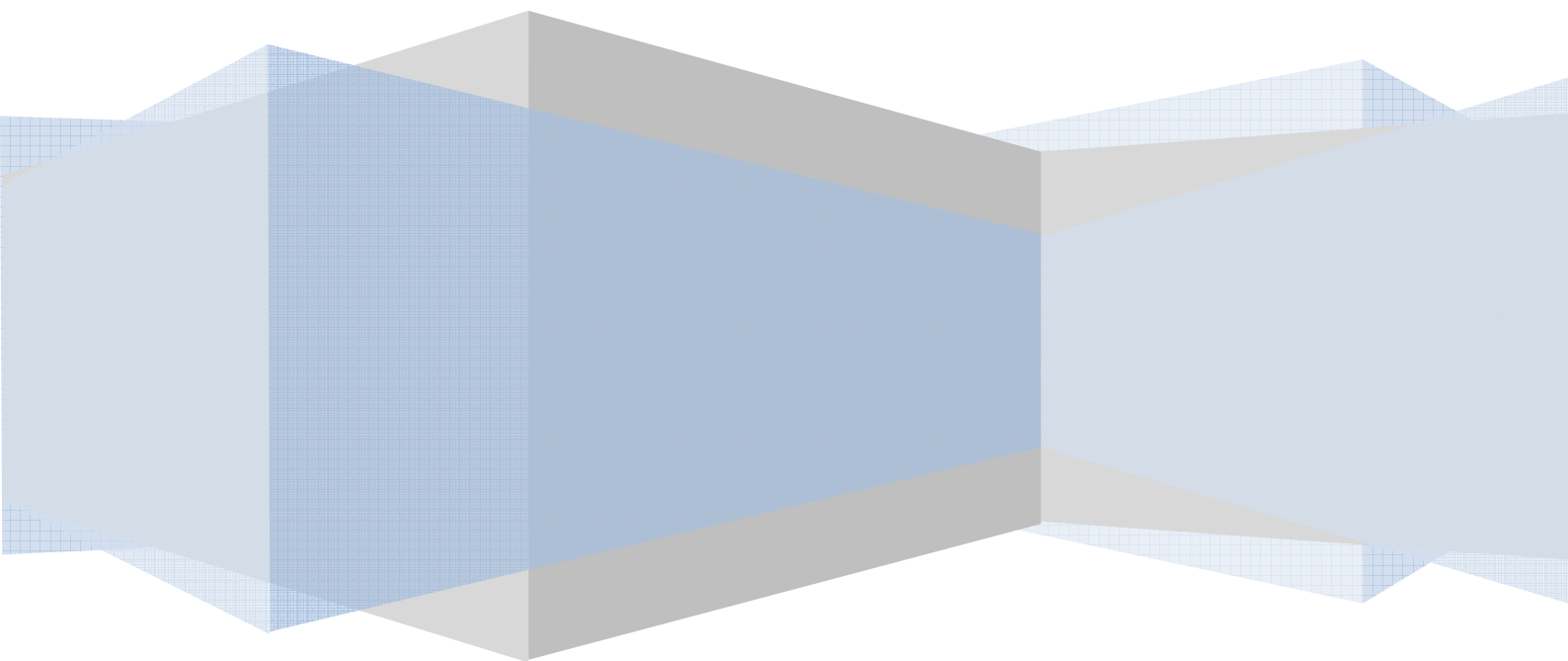




Ministry of Personnel, Public Grievances & Pensions

Accounts at a Glance

2008-09



PREFACE

This is the eighteenth issue of our publication “Accounts at a Glance”. This publication is prepared annually with the objective of providing a macro level summary of the accounts of the Ministries under our payment control. The information presented in this document is drawn from the Appropriation Accounts, Union Government Finance Accounts and other statutory reports and returns for the year 2008-09. Our endeavor has been to provide comprehensive, relevant and useful accounting information in user friendly formats so that a complete picture of Ministry’s finances is available to the readers at one place.

We are pleased at the interest shown and response elicited from various quarters on the contents of this publication. We continue to look forward to such valuable feedback to enable us to enhance the value of this publication.

New Delhi
February, 2010

(Sandeep Saxena)
Controller of Accounts

CONTENTS

Introduction.....	5-8
Department of Personnel & Training.....	5
Department of Administrative Reforms & Public Grievances.....	7
Department of Pensions & Pensioner's Welfare.....	7
Accounting Set Up.....	7
Significant Accounting Policies.....	9-12
Expenditure Analysis.....	13-17
Grant No. 71 - PPGP.....	13
Grant No. 78 -UPSC.....	14
Grant No. 52 - Cabinet.....	15
Grant No. 70 – Parliamentary Affairs.....	16
Grant No. 79 – Vice President's Secretariat.....	17
Financial Statements.....	18-28
Statement of Receipts & Disbursements for 2008-09.....	18
Trends in Receipts.....	20
Expenditure Trends.....	21
Plan Expenditure for 2008-09.....	22
Non-Plan Expenditure for 2008-09.....	23
Object –wise Non Plan Expenditure 2008-09.....	24
Statement of Loans to State Governments.....	25
Statement of Overdue Loans & Interest.....	26
Statement showing Investments in Government Corporations.....	27
Volume of work handled by the PAOs.....	28
Internal Audit.....	29-30

ABBREVIATIONS & ACRONYMS

ARPG	Department of Administrative Reforms & Public Grievances
AS&FA	Additional Secretary & Financial Advisor
CA	Controller of Accounts
CAT	Central Administrative Tribunal
CBI	Central Bureau of Investigations
CFI	Consolidated Fund of India
CGA	Controller General of Accounts
CIC	Central Information Commission
CVC	Central Vigilance Commission
CDDO	Cheque Drawing & Disbursing Officer
DDO	Drawing & Disbursing Officer
DFID	Department for International Development (of the UK Government)
DoPT	Department of Personnel & Training
IAS	Indian Administrative Service
ISTM	Institute for Secretarial Training & Management
JCM	Joint Consultative Machinery
JS&FA	Joint Secretary & Financial Advisor
LBSNAA	Lal Bahadur Shastri National Academy of Administration
NSCS	National Security Coordination Secretariat
PAO	Pay & Accounts Office
PrAO	Principal Accounts Office
PESB	Public Enterprise Selection Board
PPW	Department of Pensions & Pensioner's Welfare
PSU	Public Sector Undertaking
SCT	Statement of Central Transactions
SSC	Staff Selection Commission
UPSC	Union Public Service Commission
UNDP	United Nations Development Program

INTRODUCTION

The Ministry of Personnel, Public Grievances and Pensions comprises of three Departments - viz. the Department of Personnel and Training, the Department of Pensions and Pensioners Welfare and the Department of Administrative Reforms and Public Grievances. It is the apex organization of the Central Government for all personnel related matters, especially issues concerning recruitment, training, career development, staff welfare as well as post retirement benefits.

Department of Personnel and Training

The Department of Personnel & Training (DoPT) is the coordinating agency of the Central Government in personnel matters, specially in respect of issues concerning recruitment, training, career development and staff welfare. DoPT acts as the formulator of policy and the watch-dog of the Government ensuring that certain accepted standards and norms, as laid down by it, are followed by all Ministries/Departments, in the recruitment, regulation of service conditions, posting/transfers, deputation of personnel as well as other issues of personnel Management. The Department is the cadre controlling authority for the India Administrative Service (IAS) and the three Secretariat Services in the Central Secretariat. It operates the Central Staffing Scheme for placement of officers at the level of Deputy Secretary/Director and Joint Secretary, on the basis of tenure deputation in the Central Government. DoPT also deal with appointments of senior functionaries in the various Public Sector Undertakings/Enterprises, Corporations, Banks and financial institutions. It also deals with the assignment of Indian experts to various developing countries. It is also responsible for formulation and coordination of training policies for the All India and Central Services and providing support for the capacity building of State Government officials.

The Department functions under the charge of Secretary (Personnel), who is assisted by three Additional Secretaries, four Joint Secretaries and other officers and staff. Functionally, the Department is presently divided into ten divisions, each of which is headed by an officer of the level of Joint Secretary or above. The Department has following other main organs:

Recruitment Agencies

The two organizations through which the Department ensures recruitment of personnel for the Government are the Union Public Service Commission (UPSC) and the Staff Selection Commission (SSC).

Training Institutions

Two major training institutions directly under the administrative control of the Department are the Lal Bahadur Shastri National Academy of Administration (LBSNAA), Mussorie and the Institute of Secretariat Training and Management (ISTM), JNU Campus, New Delhi. The Indian Institute of Public Administration, New Delhi which is an autonomous organization, is also being funded partly by the Training Division.

Central Vigilance Commission

An important element of personnel management is the maintenance of the professional ethics and standards of the bureaucracy. Advice on all vigilance matters is provided by Central Vigilance Commission (CVC). It has jurisdiction and power in respect of all matters to which the executive power of the Central Government extends.

Central Administrative Tribunal

The Central Administrative Tribunal (CAT) deals with all cases relating to service matters which were previously dealt with by courts up to and including the High Court. There are now 17 regular Benches of the CAT functioning in various parts of the country, including its Principal Bench at Delhi.

Central Information Commission

The Central Information Commission (CIC) has been constituted in pursuance of Section 12 of the Right to Information Act, 2005. The Commission exercises the powers conferred on it and performs the functions assigned to it under the Act.

Central Bureau of Investigation

The Central Bureau of Investigation (CBI) is the premier investigating agency of the country and watchdog of the nation to arrest the growing menace of corruption as also to investigate the various types of banking, non-banking and the multitude of economic and other conventional offences. A new addition to its function is investigation of inquiries into terrorist crimes, vandalism etc

Public Enterprises Selection Board

The Public Enterprises Selection Board (PESB) is an expert body responsible for selection and placement of personnel for top managerial posts in the Public Sector Undertakings. The Board consists of a full time Chairman and three full time Members.

Joint Consultative Machinery

There is well-structured machinery for joint consultation between the Central Government and its employees on a wide variety of service matters having a bearing

on the administration and the general interests of the Government employees. Service matters, pertaining to the interests of the generality of the employees or specific groups of them, are dealt with by this machinery.

Staff Welfare

Department of Personnel and Training is the nodal agency for four registered societies set up for the welfare of Government employees and their families. These societies are the Central Civil Services Cultural and Sports Board, Grih Kalyan Kendra, Civil Services Cultural and Sports Board and Kendriya Bhandar. All the four societies are located in Delhi.

Department of Administrative Reforms and Public Grievances

The Department of Administrative Reforms and Grievances (ARPG) is mainly responsible acts as a facilitator for improvements in Government functioning through administrative reforms by restructuring, process improvements, Organization and Methods and grievance handling, and by promoting modernization, Citizen's Charters, award schemes, e-governance, and best practices.

The Department is headed by Secretary (ARPG), who is assisted by an Additional Secretary, a Joint Secretary and other officers and staff.

Department of Pension & Pensioners' Welfare

The Department of Pension & Pensioners' Welfare (PPW) is the nodal department for formulation of policies relating to pension and other retirement benefits of Central Govt. employees covered under CCS (Pension) Rules, 1972. Apart from formulation of pension policy for the Central Govt. Pensioners/Family Pensioners, it also seeks to promote pensioners welfare and serves as a forum for the redressal of Pensioners' grievances. Secretary (ARPG) also heads PPW.

The Accounting Set Up

Secretary (Personnel) is the Chief Accounting Authority of the Ministry. He discharges his duties with the help of Additional Secretary & Financial Advisor (AS&FA) and Controller of Accounts (CA). The accounting organization of the Ministry comprises a Principal Accounts office (PrAO), five Pay and Accounts Offices (PAO) and an Internal Audit Wing. The accounts organization is responsible for:

- Arranging all payments on behalf of the Ministry through Pay and Accounts Offices and a network of Cheque Drawing & Disbursing Officers (CDDO);
- Compilation and consolidation of the Monthly Accounts of the Ministry and its submission to the Controller General of Accounts (CGA);

- Preparation of annual statutory Grant-wise Appropriation Accounts and liaison with the Audit of their certification;
- Preparation of the annual Statement of Central Transactions (SCT) and material for the Union Government Finance Accounts and its submission to CGA;
- Monthly internal financial reporting for effective budget execution and release of monthly data on expenditure and receipts on Ministry's Website;
- Preparation of receipt estimates; estimates for transactions in Public Account, and estimates for pension and interest payments;
- Payment of group insurance proceeds to IAS officers;
- Reconciliation with the accredited banks of the Ministry; and
- Internal audit of the various subordinate formations of the Ministry to ensure that financial rules, regulations and procedure are adhered to by these units in their day to day functioning;

The accounting organization also provides these services to Prime Minister's Office, Cabinet Secretariat, Vice President's Secretariat, and Ministry of Parliamentary Affairs.

The overall budgetary operations of the accounting organization of the Ministry cover the following five Grants:

1. Grant No. 71 Ministry of Personnel, Public Grievances and Pensions
2. Grant No. 78 Union Public Service Commission
3. Grant No. 52 Cabinet
4. Grant No. 79 Vice President Secretariat
5. Grant No. 70 Ministry of Parliamentary Affairs

SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The financial statements and accounts presented herewith pertain to the Ministry of Personnel, Public Grievances and Pensions, Union Public Service Commission, Vice President Secretariat, Parliamentary Affairs and Cabinet Affairs have been prepared in accordance with the Constitutional provisions under Article 151(1).

Form & Content of Accounts

Article 150 of the Constitution provides for maintenance of the Government Accounts “in such form as the President may, on the advice of the Comptroller & Auditor General, prescribe”. The executive powers to prescribe the form and content of accounts are delegated to the Controller General of Accounts, Ministry of Finance under the Allocation of Business Rules. In exercise of these powers, Government Accounting Rules, 1990 (Revised Edition) have been framed, which lay down the general principles of Government accounting.

Structure of Accounts

The manner in which public financial resources are to be managed is also prescribed in the Constitution. Government accounts are kept in the following three parts: -

- 1. Consolidated Fund of India** - In accordance with the provisions of Article 266, all Government revenues, including loans raised by the government and proceeds from lending operations are credited to the Consolidated Fund of India (CFI) and all other moneys received by the Government are credited to Public Account. All Government expenditures are met from the Consolidated Fund of India.

Appropriation of moneys out of the CFI is done in accordance with the Constitutional provisions contained in Articles 112 to 117.

- 2. Contingency Fund of India** - A Contingency Fund, with a corpus of Rs. 500 crores, is also maintained as an imprest with the Government for meeting unforeseen expenditures pending authorization from Parliament.
- 3. Public Account** - All Public Moneys received by Government other than those, which are to be credited to the Consolidated Fund of India, are accounted for under the Public Account. The receipts into the Public Account and disbursements out of it are not subject to vote by Parliament. Receipts under

this account mainly flow from the sale of Savings Certificates, contributions into General Provident Fund and Public Provident Fund, Security Deposits and Earnest Money Deposits received by the Government. In respect of such receipts, the Government acts as a Banker or Trustee and refunds the money after completion of the contract/event. The Public Account also includes various suspense and remittance heads.

Cash Basis of Accounting

Accounts of the Government are maintained on cash basis. Revenues and expenditures are recognized in the period in which they are collected or paid for. Amounts due to or due by the Government during the period are not recognized.

The Government accounts mainly record:

- cash flows into and out of Government cash balance maintained by the Reserve Bank of India,
- Stock of Government's liabilities (Public Debt and transactions on Public Account) and financial assets (Loans & Advances), and
- certain non-cash transactions (Inter-fund transfers between Consolidated Fund, Contingency Fund and Public Account, in-kind external assistance, write off of losses and conversion of past loans into grants etc.).

The financial statements and accounts are maintained under the historical cost convention. The external debts are shown at the exchange rate applicable at the time of contracting the debt. Similarly, Government financial investments (Equity and Loans) are shown at their historical value. No provision is made for impairments to the value of such assets.

The basis of accounting being cash, physical assets are not depreciated or amortized. The losses or write-offs of the physical assets at the end of their life are also not recognized or expensed.

The financial statements presented here do not include the liability of the Government towards superannuation benefits of Government employees, who are covered under the defined benefit scheme of pension and are paid on 'Pay As You Go' basis.

Accounting Period

The accounts follow an annual budgetary cycle of April to March.

Currency

Accounts are maintained in Indian Rupees. Foreign currency transactions (both receipts and payments) are also recorded in Indian Rupees at applicable conversion rates.

Revenue & Capital Receipts/Expenditures

Revenue receipts include all tax and non-tax receipts, except those resulting from sale of assets.

Revenue expenditures are expenditures that are recurring in nature and are supposed to be met out of revenue receipts. Transfer payments to State Governments and other entities, including those meant for asset creation by the recipient, and are also treated as revenue expenditures.

Capital receipts mainly include sale proceeds of government assets, including those realized from disinvestment of Government equity in PSUs.

Capital Expenditures are those that are incurred with the objective of increasing concrete assets of a material and permanent character. These include expenditures incurred on acquisition of immovable assets, machinery and equipment and Government equity investments. Debt operations of the Government are also treated as capital expenditures.

Exchange variations

Foreign loans are recorded at the historical exchange rate, i.e. the exchange rate prevalent at the time of contracting the debt. Repayments of such loans are also recorded at the exchange rates prevalent at the time of repayments. The loss/gain on external loans due to exchange variation is expensed to “8680-Misc. Government Account” after the loan is fully paid off.

External Assistance

External aid in the form of aid material, equipment or other supplies is also recognized at the value of such aid and recorded as receipts. Allocation of such material for use by Government departments or disbursal as grants-in-aid to other entities is recorded as revenue expenditure.

Accounting Classification

The accounts are classified using a functional cum programmatic classification on a 6-tier hierarchical structure as follows:

- **Major Head** – representing a major function of the Government
- **Sub-Major Head** – representing a sub-function of the Government
- **Minor Head** – representing a program of the Government
- **Sub Head** – representing a scheme
- **Detailed Head** – representing a sub-scheme and

- **Object Head** – representing the economic nature of expenditure [e.g. salaries, office expenses]

Expenditure transactions are also classified into ‘Plan’ or ‘Non-Plan’ expenditures and ‘voted’ or ‘charged’ expenditures.

EXPENDITURE ANALYSIS

Grant No. 71 - Ministry of Personnel, Public Grievances & Pensions

This Grant provides for expenditures of all the three departments of the Ministry and its various other attached offices and organizations. The total budget of the Ministry is classified under the following major heads:

Revenue Section

MH 2052 - Secretariat General Services: The budgets of the three departments of the Ministry, i.e. DoPT, ARPG, and PPW are provided under this head.

MH 2014 – Administration of Justice: Provisions for the Central Administrative Tribunal are kept this head.

MH 2051 – Public Service Commission: This Head is operated by the Staff Selection Commission.

MH 2055 – Police: This Head is operated by the Central Bureau of Investigation, Interpol & Coordination Wing.

MH 2070 – Other Administrative Services: The organizations operating this Major Head are ISTM, LBSNAA, Training Division, CVC, PESB and Central Information Commission.

Capital Section

MH 4055 – Capital Outlay on Police: This Head is operated by Central Bureau of Investigation. The entire budgetary provision during the year was meant for construction of head quarters building for the CBI.

MH 4059 – Capital Outlay on Public Works: The provision under this head is for upgradation of infrastructural facilities at the LBSNAA and for construction of office building for the CIC.

MH 7601 – Loans & Advances to State Governments. (Charged): Expenditure relating to House Building Advance to All India Service officers is accounted for under this head.

The Total Grant, Actual Expenditure and Savings under this Grant for the year 2008-09 are as under:

	Total Grant	Actual Expenditure	Saving	Surrender
Revenue Section	5,34,17,00	4,28,37,15	105,79,85	93,39,00
Capital Section	56,02,00	54,45,72	1,56,28	3,29,00

(Rs. '000)

The Major Head wise expenditure recorded under this Grant is as under:

Head of Account	Final Grant	Actual Expenditure	Excess (+) / Saving (-)
Revenue Section			
2052 - Secretariat General Services	69,00,01	64,55,29	-4,44,72
2014 - Administration of Justice	44,08,39	43,65,17	-43,22
2051 - Public Service Commission	31,96,00	30,82,12	-113,88
2055 - Police	187,58,85	184,98,89	-259,96
2070 - Other Administrative Services	108,14,29	104,35,68	-3,78,61
Capital Section			
4055 - Capital Outlay on Police	32,00,00	32,00,00	--
4059 - Capital Outlay on Public Works	11,73,00	13,45,72	+1,72,72
7601 - Loan & Advances to State Governments.	9,00,00	9,00,00	--
Total	493,50,54	482,82,87	-10,67,67

(Rs. '000)

Appropriation No. 78 - Union Public Service Commission

The UPSC makes recruitment for Group 'A' services/posts and Group 'B' posts in Ministries/Departments. The UPSC comprises a Chairman and ten Members. This Appropriation provides for salaries and allowances of the Chairman and Members, officers and staff of UPSC and the expenditure on holding examinations and selections conducted/made by the UPSC. It includes expenditure on Publications connected with examinations & all other administrative expenses of the UPSC. All the expenditure of UPSC is charged expenditure. Total Appropriation, Actual Expenditure and Savings under this Grant are as under:

	Total Grant	Actual Expenditure	Saving	Surrender
Revenue Section	95,69,00	95,22,41	46,59	--

(Rs. '000)

The Major Head wise expenditure in Appropriation No. 78- Union Public Service Commission is as under:

Head of Account	Final Grant	Actual Expenditure	Excess + Saving
2051 - Public Service Commission	95,69,00	95,22,41	46,59

(Rs. '000)

Grant No. 52 – Cabinet

Expenditure under this Grant mainly comprises of Salaries, Tour Expenses and Hospitality expenses of the Hon. Ministers, State Ministers and also includes the expenditure of the Prime Minister's Office, Special Protection Group and the Cabinet Secretariat (Main). NSCS, Principal Scientific Advisor.

Secretary, Ministry of Home Affairs is the Chief Accounting Authority for this Grant. The appropriation account submitted to the Secretary through AS & FA (Home). The Integrated Finance Wing of the Ministry of Home Affairs takes care of the budget work of this Grant. Final Grant, Actual Expenditure and Savings during 2008-2009 under this grant are as under:

	Total Grant	Actual Expenditure	Saving	Surrender
Revenue Section	344,57,00	295,86,75	48,70,25	19,59,83
Capital Section	80,00,00	32,41,91	47,58,09	31,45,57

(Rs. '000)

The Major Head wise Expenditure in Grant No. 52 - Cabinet is as under:

Head of Account	Final Grant	Actual Expenditure	Excess + Saving -
2013 - Council of Ministers	219,85,21	182,70,36	-37,14,85

Head of Account	Final Grant	Actual Expenditure	Excess + Saving -
2055 - Police	102,91,96	110,96,86	+8,04,90
2070 - Other Administrative Services	2,20,00	2,19,53	-47
4055 - Capital Outlay on Police	48,54,43	32,41,91	-16,12,52
Total	373,51,60	328,28,66	-45,22,94

(Rs. '000)

Grant No. 70 - Ministry of Parliamentary Affairs

The task of efficiently handling diverse parliamentary work has been assigned to the Ministry of Parliamentary Affairs. As such, the Ministry of Parliamentary Affairs serves as an important link between the two Houses of Parliament and the Government. Created in May, 1949 as a department entrusted mainly with the above function, it is now a full-fledged Ministry.

This Grant provides for Secretariat expenditure of the Ministry of Parliamentary Affairs. The Secretary, Parliamentary Affairs is the Chief Accounting Authority for this Grant. Controller of Accounts (DOPT) reports through JS & FA (Finance) to the Secretary, Parliamentary Affairs for submission of Appropriation Accounts and analysis of expenditure. Total Grant, Actual Expenditure and Savings under this Grant is as under:

	Total Grant	Actual Expenditure	Saving	Surrender
Revenue Section	6,92,00	6,51,74	40,26	38,75

(Rs. '000)

The Major Head wise Expenditure in Grant No. 70 - Ministry of Parliamentary Affairs is as under:

Head of Account	Final Grant	Actual Expenditure	Excess + Saving
2052 Secretariat General Services	6,53,25	6,51,74	-1,51

(Rs. '000)

Grant No. 79 - Secretariat of the Vice President

This Grant Provides for expenditure on the offices and the staff of the Vice-President's Secretariat, Travel expenses of the Vice President and his staff and the discretionary grants of the Vice-President.

The Chief Accounting Authority for this Grant is the Secretary, Vice-President's Secretariat. The Appropriation Account of this Grant is submitted to the Secretary, Vice-President's Secretariat through JS & FA (Finance). Total Grant, Actual Expenditure and Savings under this Grant are as under:

	Total Grant	Actual Expenditure	Saving	Surrender
Revenue Section	2,05,00	2,04,97	3	3

(Rs. '000)

The Major Head wise Expenditure in Grant No. 79 - Secretariat of the Vice President is as under:

Head of Account	Final Grant	Actual Expenditure	Excess + Saving
2012 - President/Vice-President/Governor Administrator of Union Territory	2,04,97	2,04,97	--

(Rs. '000)

Financial Statements

Statement No. 1
STATEMENT OF RECEIPTS & DISBURSEMENTS FOR THE YEAR
2008-2009
(Rs. Crores)

	2008-09	2007-08
CONSOLIDATED FUND OF INDIA		
REVENUE RECEIPTS	45.77	33.47
Taxes On Income & Expenditure	30.19	16.90
Interest Receipts	6.32	6.98
Examination Fees Etc.	2.35	0.32
Other Receipts	6.91	9.27
TOTAL CFI RECEIPTS	45.77	33.47
REVENUE EXPENDITURE	993.22	797.77
Vice President Secretariat	2.05	1.47
Council of Ministers	179.96	178.80
Secretariat General Services		
Ministry of Personnel, Public Grievances, & Pensions	60.21	42.48
Ministry of Parliamentary Affairs	6.52	5.35
Administration of Justice (CAT)	43.45	26.57
Public Service Commission		
UPSC	93.92	70.19
SSC	30.76	24.10
Police		
CBI/Interpol	183.44	137.93
SPG	110.97	76.75
Other Administrative Services	101.77	78.79
Interest Payment	106.02	97.58
Pension and Other retirement Benefits	73.91	57.26
Social Security and welfare	0.24	0.50
		Contd.

Statement No. 1
STATEMENT OF RECEIPTS & DISBURSEMENTS FOR THE YEAR
2008-2009
(Rs. Crores)

	2008-09	2007-08
CAPITAL EXPENDITURE	65.14	28.27
Capital Outlay on Police		
CBI/Interpol	32.00	11.00
SPG	32.42	16.97
Capital Outlay On Public works		
SSC	0.72	
CIC		0.25
Capital Outlay Other Administrative Service		0.05
NET LENDING (Net of Repayments)	-0.97	-1.06
Loans to State Governments for HBA to IAS Officers	1.13	0.43
Loans to Government Servants	-2.10	-1.49
TOTAL CFI EXPENDITURE	1,057.39	824.98
NET FLOW INTO CFI	-1,011.62	-791.51
NET INFLOWS TO PUBLIC ACCOUNT (Net of Disbursements)	97.81	108.80
Small Savings And Provident Fund	58.40	32.34
Deposits & Advances	27.03	50.16
Suspense And Misc.	12.38	26.30
NET FINANCING FROM GENERAL EXCHEQUER	913.81	682.71

Note : This statement is based on the figures contained in the SCT. Expenditures incurred by other Ministries/departments on behalf of this Ministry are excluded. Similarly, receipts collected by the Postal Department on behalf of UPSC and SSC are excluded from this statement.

Statement No. 2					
TRENDS IN RECEIPTS					
(Rs. Crores)					
	2004-05	2005-06	2006-07	2007-08	2008-09
REVENUE RECEIPTS					
Taxes on Income other than					
Corporation Tax	17.78	9.10	12.32	16.90	30.19
Interest Receipts, Dividends & Profit	6.48	7.41	6.35	6.99	6.39
Public Service Commission*	1.72	0.57	1.24	0.32	2.35
Other Administrative Services	3.05	4.24	4.39	5.98	3.51
Other Receipts	3.14	3.18	3.17	3.28	3.33
TOTAL	32.17	24.50	27.47	33.47	45.77
Year to year growth	(+)26.80	(-)23.84	(+)12.12	(-) 21.84	(+) 36.75
CAPITAL RECEIPTS					
Repayment of Loans & Advances					
State Government.	7.41	8.46	7.39	8.57	7.87
Govt. Servants	5.37	5.47	4.97	4.78	4.71
Others	0.01				
TOTAL	12.79	13.93	12.36	13.35	12.58
Year to year growth	(+) 1.10	(+) 8.91	(-) 11.27	(+)8.01	(-)5.77
GRAND TOTAL	44.96	38.43	39.83	46.82	58.35
Year on Year Growth	(+) 18.25	(+) 14.52	(+) 3.64	(+) 17.55	(+) 24.63

*Excludes receipts (Examination Fee) of Rs. 15.51 crores collected by the Department of Posts for SSC and UPSC

Statement No. 3
EXPENDITURE TRENDS

(Rs.Crores)

GRANT NO.	2005-2006	2006-2007	2007-2008	2008-2009
52 - Cabinet	200.93	269.16	277.15	328.29
70 - M/o Parliamentary Affairs	4.90	4.70	5.35	6.52
71 - M/o Personnel, PG & Pensions	253.13	283.17	339.52	482.83
78 - Union Public Service Commission	57.59	63.56	71.39	95.22
79 - Vice-President's Secretariat	2.86	1.28	1.47	2.05
GRAND TOTAL	519.40	621.85	694.87	914.91

Statement No. 4
PLAN EXPENDITURE FOR THE YEAR 2008-09
(Rs. Crores)

	Plan Scheme	BE	RE	Actuals
1	Scheme for Administrative Reforms	15.00	14.19	11.12
2	Setting up of Administrative Reforms Commission	2.00	3.30	3.30
3	Pensioner's Portal	0.36	0.14	0.14
4	Propagation of Right to Information Act	10.00	7.71	7.30
5	CBI e-Governance	3.08	3.06	2.84
6	Modernization of Training Centers	1.06	1.06	0.73
7	Institute of Secretariat Training and Management	1.00	3.00	0.92
8	Grants to Indian Institute of Public Administration	5.00	1.51	1.50
9	Domestic Funding of Foreign Training	20.00	19.00	19.00
10	Training for all	12.00	12.00	11.97
11	Improvement of Infrastructure & Upgradation of Essential facilities at LBSNAA	5.00	3.20	3.26
12	UNDP Project – Capacity Building for Access to Information.	3.00	1.89	1.89
13	DFID – Project for Capacity Building for Poverty Reduction (Training Component)	5.00	5.00	5.00
14	Schemes of Central Information Commission	2.50	1.20	0.36
15	Construction of CBI Headquarters Office Buildings	25.00	32.00	32.00
16	Improvement of Infrastructure and Up gradation of essential facilities (LBSNAA)	16.00	11.00	12.74
17	Purchase of land and construction of office/Residential Complex of CBI	1.00	0.73	0.00
18	Construction of Head Office Building (CIC)	4.00	0.00	0.00
19	Setting up of National Centre for Good Governance (LBSNAA)	6.00	0.00	0.00
20	Purchase of Office Building for CIC	1.00	0.00	0.00
	Total	138.00	119.99	114.07

Statement No-5
Grant No. 71 - Non Plan Expenditure
(Rs Crores)

	2008-2009			2007-2008		
	Salary	Others	Total	Salary	Others	Total
REVENUE						
DOPT	24.92	8.36	33.28	15.64	10.59	26.23
AR WING	5.04	2.40	7.44	2.94	1.82	4.76
CAT	33.63	10.02	43.65	20.14	6.58	26.72
CBI	145.55	35.87	181.42	95.35	43.22	138.57
CIC	2.46	5.37	7.83	1.14	4.08	5.22
CVC	8.43	3.38	11.81	5.03	4.67	9.70
ISTM	2.90	7.07	9.97	1.86	0.74	2.60
LBSNAA	7.04	5.53	12.57	4.23	4.72	8.95
PESB	1.20	0.12	1.32	0.68	0.06	0.74
PPW	1.70	0.28	1.98	1.08	0.23	1.31
SSC	11.91	18.91	30.82	7.54	16.79	24.33
TRG. DIVN.		16.94	16.94		17.93	17.93
TOTAL REVENUE	244.78	114.25	359.03	155.63	111.43	267.06
CAPITAL						
SSC		0.72	0.72			
CBI						
Loan to State Govt.		9.00	9.00		9.00	9.00
TOTAL CAPITAL		9.72	9.72		9.00	9.00
GRAND TOTAL	244.78	123.97	368.75	155.63	120.43	276.06

Statement No. 6
OBJECT-WISE EXPENDITURE UNDER NON PLAN HEADS DURING
THE YEAR 2008-09

(Rs. Crores)

Head Of Account	Grant 52 Cabinet Affairs	Grant 70 Parliam entary Affairs	Grant 71 PPG&P	Grant 78 UPSC	Grant 79 Vice President Sectt.	Total
Salaries	115.16	3.84	247.06	52.44	1.25	419.75
Wages	1.44		2.62	0.34	0.02	4.42
Overtime Allowance	0.41	0.04	0.40	0.12	0.05	1.02
Reward	0.28		0.75			1.03
Medical Treatment	2.17	0.11	3.49	0.90	0.03	6.70
Domestic Travel Expenses	33.79	0.12	10.36	5.00		49.27
Foreign Travel Expenses	109.27	1.14	0.85	0.01	0.01	111.28
Office Expenses	13.41	0.84	28.86	5.89	0.69	49.69
Rent, Rates and Taxes	1.49		8.29			9.78
Publication		0.07	1.45	0.03		1.55
Banking Cash Transaction Tax		0.13	0.00			0.13
Other Administrative Expenses	3.46		7.28	1.00		11.74
Arms and Ammunition	5.72					5.72
Advance and Publication			0.18			0.18
Minor Works	5.33		0.70	0.62		6.65
Professional Services	0.16		40.21	1.04		41.41
Grants-in-aid	0.80		3.32	0.01		4.13
Contribution	1.88		0.04			1.92
Secret Service Expenses	0.78		0.65			1.43
Other Charges	0.22	0.23	2.52	27.82		30.79
Motor Vehicles	17.68		0.00			17.68
Machinery and Equipment	11.71		0.00			11.71
Major Works	3.11		0.72			3.83
Loans			9.00			9.00
Total	328.27	6.52	368.75	95.22	2.05	800.81

Statement No. 7					
LOANS TO STATE/UNION TERRITORIES GOVERNMENTS					
(Rs. Lakhs)					
Particulars	Apr-08	Fresh Disbursements	Recoveries	Mar-09	Net Change
Andhra Pradesh	859.24	238.76	123.29	974.71	115.47
Arunachal Pradesh	0.77	14.02	0.35	14.44	13.67
Assam	215.24		30.54	184.70	-30.54
Bihar	31.01		1.51	29.50	-1.51
Chattisgarh	-1.87		1.04	-2.91	-1.04
Goa	11.05		1.26	9.79	-1.26
Gujarat	110.09	16.00	25.98	100.11	-9.98
Haryana	378.33		45.55	332.78	-45.55
Himachal Pradesh	360.25	24.17	73.12	311.30	-48.95
Jammu & Kashmir	140.26		0.00	140.26	0.00
Jharkhand	406.07		48.18	357.89	-48.18
Karnataka	178.88		8.95	169.93	-8.95
Kerala	231.99	4.74	54.08	182.65	-49.34
Madhya Pradesh	23.91		7.00	16.91	-7.00
Maharashtra	656.21	18.00	93.72	580.49	-75.72
Manipur	16.82		1.04	15.78	-1.04
Meghalaya	78.41	10.64	14.94	74.11	-4.30
Mizoram	8.09		1.30	6.79	-1.30
Nagaland	37.00		5.05	31.95	-5.05
Orissa	305.18	209.27	49.25	465.20	160.02
Punjab	161.52		35.41	126.11	-35.41
Rajasthan	117.31		25.43	91.88	-25.43
Sikkim	38.40	23.78	8.45	53.73	15.33
Tamil Nadu	162.02	206.56	30.18	338.40	176.38
Tripura	59.58		5.83	53.75	-5.83
Uttrakhand	-3.68	23.00	1.58	17.74	21.42
Uttar Pradesh	442.40	111.06	75.60	477.86	35.46
West Bengal	57.22		18.60	38.62	-18.60
					0.00
TOTAL	5,081.70	900.00	787.23	5,194.47	112.77

Statement No. 8
DETAIL OF OVERDUE LOANS & INTEREST

(Rs. Lakhs)

Sl. No.	Name of the State	Amount in arrears as on 31.03.2009		Period to which relates
		Principal	Interest	
1	Bihar	1.95	1.79	2000-2001
2	Jammu and Kashmir	33.30	27.14	2006-2007
3	Nagaland	9.47	5.72	2007-2008
TOTAL		44.72	34.65	

Statement No .9
INVESTMENTS OF THE UNION GOVERNMENT IN STATUTORY
CORPORATIONS, GOVERNMENT COMPANIES, OTHER JOINT
STOCK COMPANIES, CO-OPERATIVE BANKS AND SOCIETIES ETC.
DURING THE YEAR 2008-2009

Name of the concern	Year of Investment	Details of Investments			Total Amount Invested upto end of 2008-09 (Rs'000)	%age of Govt. Investment to total paid up Capital	Amount of Dividend/ Intt. Recd. & credited to Govt during year 2008-2009 (Rs'000)
		Type of Shares	No. of Shares	Face Value of each share			
Kendriya Bhandar C.G.E.C.C Society Ltd. Pushpa Bhawan, New Delhi 110062	1963	Equity	19,999	Rs. 10/-	68,18	81.30%	6,82
	1964	Equity	8,000				
	1964	Equity	10,000				
	1965	Equity	3,679				
	1966	Equity	4,986				
	1978	Equity	17,500				
	1982-83	Equity	194,800				
	1984	Equity	22,800				
	1987-88	Equity	250,000				
	1989-90	Equity	150,000				
Total			681,764				

Statement No- 10			
VOLUME OF WORK IN PAOS DURING THE YEAR			
2008-09			
	Bills (Nos.)	GPF payment cases (Nos.)	Pension Payment Cases (Nos.)
PAO (DPA)	10,375	25	56
PAO (CBI)	14,684	98	104
PAO (CAT)	2,960	29	13
PAO (Cabinet Affairs)	10,030	15	31
PAO (UPSC)	9,986	57	62
Total	48,035	224	266

INTERNAL AUDIT

Internal Audit is the mechanism for the review of Accounting, Financial and other operations. An efficient Internal Audit wing checks the initial accounts maintained by the executive offices to ascertain how far the rules, regulations, system and procedures in accounting and financial matters are being followed. The audit of an office involves a general review of the accounting records of the office. The extent and frequency of control and checks exercised by the head of the office in order to locate any lacunae in procedure whereby frauds or defalcations may be possible either individually or in collusion are also examined. Internal Audit wing raises objections during inspection and settles the previous audit paras after compliance. The basic objective of the Internal Audit wing is to ensure that the financial transactions are carried out in accordance with the prescribed rules and procedures and accounting records are maintained accurately, comprehensively and in a correct manner.

The Internal Audit Wing of the Ministry of PPGP is responsible for conducting internal audit of the following Departments/Units:

- (a) Prime Minister's Office
- (b) President Secretariat
- (c) Vice President Secretariat
- (d) Ministry of Personnel
- (e) Administrative Reforms (AR Wing)
- (f) ISTM
- (g) Central Vigilance Commission
- (h) Department of Pensions and Pensioners Welfare.
- (i) Parliamentary Affairs
- (j) LBSNAA, Mussoorie
- (k) National Security Council
- (l) Central Information Commission
- (m) All units of Central Bureau of Investigation.
- (n) All Branches of Central Administrative Tribunal.
- (o) Union Public Service Commission
- (p) All Branches of Staff Selection Commission

There are one hundred and Four units (38 units in Delhi and 66 units outside Delhi) which are being audited by the Internal Audit Wing of this Ministry. Although severely constrained by paucity of manpower, the IAW carried out audit of 23 units during the year 2008-2009. In addition, about 700 cases of pay fixation post 6th Pay Commission recommendations were also examined for their conformity with the rules.

The number of outstanding paras was 595 at the end of 2008-2009. These paras relate to the period upto 2007-2008. The position of the paras raised/settled and outstanding during the last three years is as under:

Year	No of Paras outstanding at year beginning	No of Fresh Paras Raised	No of Paras Settled	No of Paras outstanding at year end
2006-2007	916	191	351	756
2007-2008	756	275	462	569
2008-2009	569	427	401	595

The audit observations mostly related to maintenance of important financial records such as Pay Bill Register (PBR), Cash Book, Register of stores etc.; short/less recovery of government dues such as Income Tax, License Fees, CGHS contributions etc.; and excess payment of entitlements.

Principal Accounts Office
Ministry of Personnel, Public Grievances & Pensions
3rd Floor, Lok Nayak Bhawan, Khan Market
New Delhi
Phone – 24625977, Fax - 24610147