



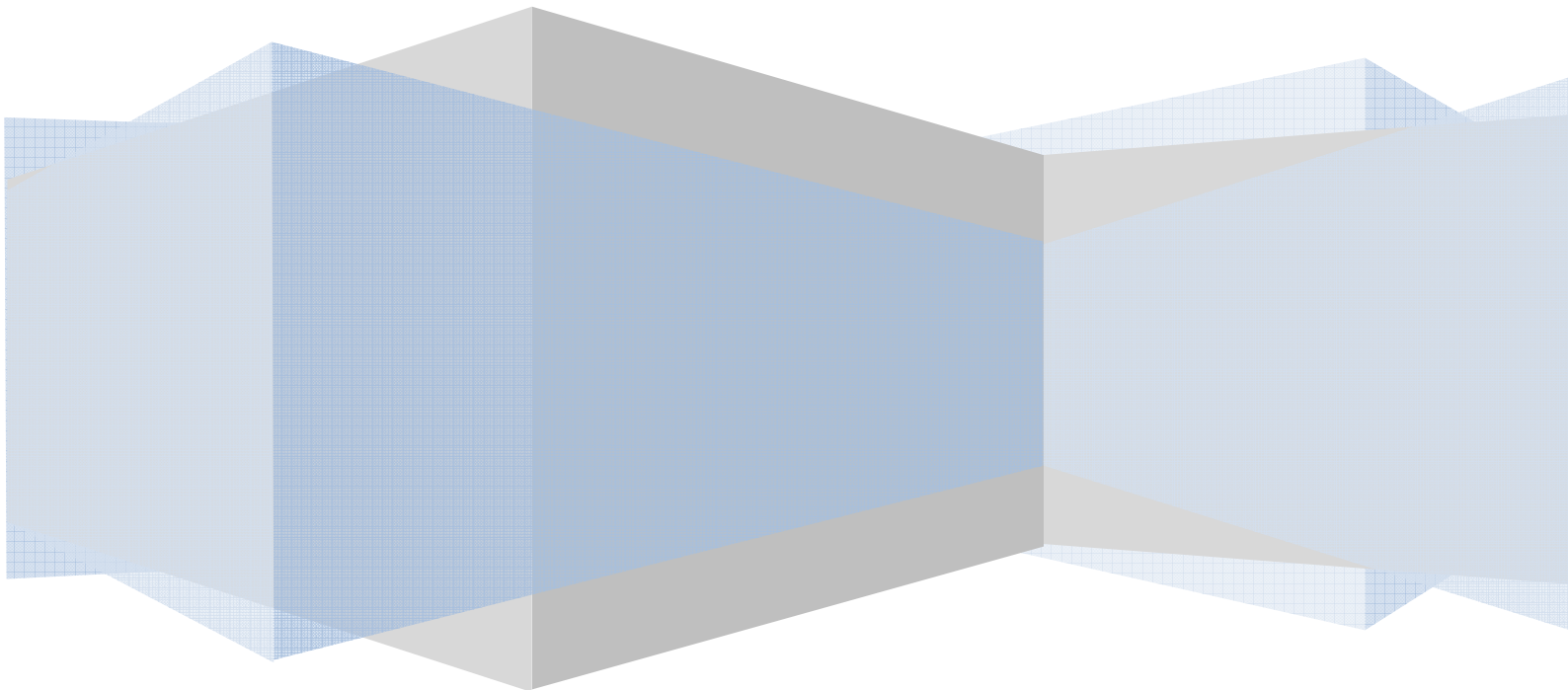
सत्यमेव जयते

Ministry of Personnel, Public Grievances & Pensions

कार्मिक लोक शिकायत तथा पेंशन मंत्रालय

Accounts at a Glance

2010-11



PREFACE

This is the Twentieth 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/Departments under our payment control. The information presented in this document is drawn from the Appropriation Accounts, Finance Accounts and other statutory reports and returns for the year 2010-11. 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
September, 2011

(Nalin Srivastava)
Controller of Accounts

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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 and deputation of personnel as well as other issues of personnel Management. The Department is the cadre controlling authority for the Indian Administrative Service officer (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 Department.

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 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 Public Grievances (ARPG) 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 Special 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 of this office viz. PAO cabinet Affairs also provides these services to Prime Minister's Office, Cabinet Secretariat, Vice President's Secretariat, and Ministry of Parliamentary Affairs. PAO UPSC provides services to Union Public Service Commission.

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 and 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 ₹. 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 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 disbursement 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 programme 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 expenditure 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 under this head.

MH 2051 – Public Service Commission: Provisions for the Staff Selection Commission are kept under this head.

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

MH 2070 – Other Administrative Services: This head includes provisions for organisations such as 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 purchase of land and construction of head quarters building for the CBI.

MH 4059 – Capital Outlay on Public Works: The provision under this head is for up gradation 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 2010-2011 are as under:

	Total Grant	Actual Expenditure	Saving	Surrender
Revenue Section	627,91,00	610,86,94	17,04,06	9,06,12
Capital Section	130,51,00	112,66,44	17,84,56	17,53,00

(₹ '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	100,69,37	95,65,72	-5,03,65
2014 - Administration of Justice	55,24,15	55,05,13	-19,02
2051 - Public Service Commission	52,29,65	52,25,00	-4,65
2055 - Police	268,45,24	267,42,25	-1,02,99
2070 - Other Administrative Services	142,16,47	140,48,84	-1,67,63
Total Revenue	618,84,88	610,86,94	-79794
Capital Section			
4055 - Capital Outlay on Police	86,98,00	86,72,93	-25,07
4059 - Capital Outlay on Public Works	21,00,00	20,93,51	-6,49
7601 - Loan & Advances to State Governments.	5,00,00	5,00,00	0
Total Capital	112,98,00	112,66,44	-31,56
Grand Total	731,82,88	723,53,38	-8,29,50

(₹ '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. The entire expenditure of UPSC is charged on CFI.

The Chairman, UPSC is the Chief Accounting Authority for this Appropriation Controller of Accounts (DoPT) reports through AS & FA (UPSC) to the Chairman, UPSC for submission of Appropriation Accounts and analysis of expenditure.

Total Appropriation, Actual Expenditure and Savings under this Grant are as under:

	Total Grant	Actual Expenditure	Saving	Surrender
Revenue Section	141,96,00	141,91,80	-4,20	--

(₹ '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	141,96,00	141,91,80	-4,20

(₹ '000)

Grant No. 52 – Cabinet

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

Secretary, Ministry of Home Affairs is the Chief Accounting Authority for this Grant. The Appropriation Accounts of this Grant are 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.

Total Grant, Actual Expenditure and Savings during 2010-2011 under this grant are as under:

	Total Grant	Actual Expenditure	Saving	Surrender
Revenue Section	3,55,87,00	2,87,05,36	68,81,64	17,00,00
Capital Section	1,08,05,00	22,07,93	85,97,07	--

(₹ '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	1,71,58,00	1,40,10,00	-31,48,00
2055 - Police	1,64,35,00	1,44,01,42	-20,33,58
2070 - Other Administrative Services	2,94,00	2,94,00	--
Total Revenue	3,38,87,00	2,87,05,42	-51,81,58
4055 - Capital Outlay on Police	1,08,05,00	22,07,93	-85,97,07
Total Capital	1,08,05,00	22,07,93	-85,97,07
Grand Total	4,46,92,00	3,09,13,35	-1,37,78,65

(₹ '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	8,92,00	7,71,65	1,20,35	1,16,40

(₹ '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	7,75,60	7,71,65	-3,95

(₹ '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	3,23,00	3,10,88	-12,12	12,09

(₹ '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	3,10,91	3,10,88	-3

(₹ '000)

Financial Statements

Statement No. 1		
STATEMENT OF RECEIPTS & DISBURSEMENT FOR THE YEAR 2010-2011		
(₹ Crores)		
	2010-11	2009-10
CONSOLIDATED FUND OF INDIA		
REVENUE RECEIPTS	75.38	83.18
Taxes On Income & Expenditure	46.97	62.67
Interest Receipts	5.85	6.69
Examination Fees	8.42	1.66
Other Administrative Services	7.61	
Other Receipts	6.53	12.16
TOTAL CFI RECEIPTS	75.38	83.18
REVENUE EXPENDITURE	1,268.50	1,177.31
Vice President Secretariat	3.11	2.72
Council of Ministers	132.88	144.46
Secretariat General Services		
Ministry of Personnel, Public Greivances, & Pensions	89.91	86.04
Ministry of Parliamentary Affairs	7.72	7.50
Administration of Justice (CAT)	54.65	55.27
Public Service Commission		
UPSC	140.74	129.50
SSC	51.53	33.53
Police		
CBI/Interpol	268.58	239.44
SPG	144.01	141.27
Other Administrative Services	130.74	105.84
Interest Receipts	124.30	114.64
Pension and Other retirement Benefits	120.03	116.76
Social Security and welfare	0.30	0.33
Grant in Aid and Contribution	0.00	0.01
		Contd.

Statement No. 1		
STATEMENT OF RECEIPTS & DISBURSEMENT FOR THE YEAR 2010-2011		
(₹ Crores)		
	2010-11	2009-10
CAPITAL EXPENDITURE	109.27	189.01
Capital Outlay on Police		
CBI/Interpol	86.73	145.93
SPG	22.08	42.96
Capital Outlay on Public works		
SSC	0.00	0.12
CIC		
Capital Outlay Other Administrative Services	0.46	0.00
NET LENDING (Net of Repayments)	-3.88	-7.44
Loans to State Governments for HBA to IAS Officers	-2.75	-5.96
Loans to Government Servants	-1.13	-1.48
TOTAL CFI EXPENDITURE	1,373.89	1,358.88
NET FLOW INTO CFI	-1,298.51	-1,275.70
NET INFLOWS TO PUBLIC ACCOUNT (Net of Disbursements)	128.14	89.93
Small Savings And Provident Fund	66.66	76.46
Deposits & Advances	58.12	49.89
Suspense	3.36	-36.42
NET FINANCING FROM GENERAL EXCHEQUER	1,170.37	1,185.77

Note : This statement is based on the figures contained in the SCT. Expenditures incurred by other Ministries/department 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					
TREND OF RECEIPTS					
(₹ Crores)					
	2006- 2007	2007- 2008	2008- 2009	2009- 2010	2010- 2011
REVENUE RECEIPTS					
Taxes on Income other than					
Corporation Tax	12.32	16.90	30.19	62.67	46.97
Interest Receipts, Dividends & Profit	6.35	6.99	6.39	6.69	5.85
Public Service Commission*	1.24	0.32	2.35	1.66	8.42
Other Administrative Services	4.39	5.98	3.51	7.11	7.61
Other Receipts	3.17	3.28	3.33	5.05	6.53
TOTAL	27.47	33.47	45.77	83.18	75.38
Year to year growth	(+)12.12	(+)21.84	(+)36.75	(+)81.73	(-)9.38
CAPITAL RECEIPTS					
Repayment of Loans & Advances					
State Govts.	7.39	8.57	7.87	9.15	7.75
Govt. Servants	4.97	4.78	4.71	4.51	4.39
Others	0.00	0.00	0.00	0.00	0.00
TOTAL	12.36	13.35	12.58	13.66	12.14
Year to year growth	(-) 11.27	(+) 8.01	(-) 5.77	(+) 8.59	(-) 11.13
GRAND TOTAL	39.83	46.82	58.35	96.84	87.52
Year to year growth	(+) 3.64	(+)17.55	(+) 24.63	(+)65.96	(-) 9.62

* Exclude receipts (Examination Fees) of Rs. crores collected by the Department of Posts for SSC and UPSC

Statement No. 3					
EXPENDITURE TRENDS					
(₹ Crores)					
GRANT NO.	2006- 2007	2007- 2008	2008- 2009	2009- 2010	2010- 2011
52 – Cabinet	269.16	277.15	328.29	334.92	309.13
70 - M/o Parliamentary Affairs	4.70	5.35	6.52	7.60	7.72
71 - M/o Personnel, PG & Pensions	283.17	339.52	482.83	699.62	723.53
78 - Union Public Service Commission	63.56	71.39	95.22	130.72	141.92
79 - Vice-President's Secretariat	1.28	1.47	2.05	2.72	3.11
GRAND TOTAL	621.85	694.87	914.91	1175.58	1185.41

Statement No. 4				
PLAN EXPENDITURE FOR THE YEAR 2010-11				
(₹ Crores)				
	Particular of Plan Scheme	BE	RE	Actuals
1	Scheme for Administrative Reforms	27.50	22.50	16.67
2	Pensioner's Portal	0.50	0.34	0.24
3	Propagation of Right to Information Act	19.00	11.35	9.18
4	CBI e-Governance	8.00	0.10	0.05
5	Establishment of Technical and Forensic Support Units		4.00	0.57
6	Modernization of Training Centers	1.00	1.00	0.81
7	IT Enabling Core CVC Process	3.00	4.45	2.28
8	Grants to Indian Institute of Public Administration	3.00	3.00	2.53
9	Upgradation of LBSNAA to Centre of Excellence	10.00	10.00	10.06
10	Domestic Funding of Foreign Training	24.00	21.00	20.94
11	Training for all (Professional Services)	18.00	17.00	17.03
12	Setting up of National Centre for Good Governance (LBSNAA)	0.50	0.01	
13	Augmentation of Training facilities	11.00	6.00	5.00
14	Plan Schemes of Central Information Commission	3.00	2.00	1.70
15	Construction of CBI Headquarters Office Buildings	91.00	91.00	86.73
16	Purchase of land and construction of office/Residential Complex of CBI	3.00	0.25	
17	Improvement of Infrastructure and Up gradation of essential facilities (LBSNAA)	21.50	21.00	20.94
18	Construction of Head Office Building (CIC)	1.00		
19	Partial Central Assistance to State Govt. for construction of Office Building of SIC (CIC)	5.00		
	Total	250.00	215.00	194.73

Statement No. 5
GRANT NO. 71 - NON PLAN EXPENDITURE
(₹ Crores)

	2010-2011			2009-2010		
	Salary	Others	Total	Salary	Others	Total
REVENUE						
DOPT	34.45	23.39	57.84	33.88	17.78	51.66
AR WING	6.06	3.01	9.07	6.46	2.87	9.33
CAT	44.72	10.33	55.05	47.35	8.20	55.55
CBI	208.45	57.54	265.99	198.30	38.34	236.64
CIC	4.08	7.87	11.95	4.42	5.10	9.52
CVC	11.47	3.90	15.37	11.81	3.20	15.01
ISTM	5.44	5.33	10.77	6.00	5.94	11.94
LBSNAA	8.98	7.79	16.77	9.33	7.07	16.40
PESB	1.40	0.40	1.80	1.61	0.34	1.95
PPW	2.40	0.27	2.67	2.28	0.25	2.53
SSC	15.86	36.39	52.25	15.98	18.25	34.23
TRG. DIVN.		24.28	24.28		18.45	18.45
TOTAL REVENUE	343.31	180.50	523.81	337.42	125.79	463.21
CAPITAL						
SSC					0.12	0.12
Loan to State Govt.		5.00	5.00		3.19	3.19
TOTAL CAPITAL	0.00	5.00	5.00	0.00	3.31	3.31
GRAND TOTAL	343.31	185.50	528.81	337.42	129.10	466.52

Statement No. 6
OBJECT-WISE EXPENDITURE UNDER NON PLAN HEADS
(₹ Crores)

Head Of Account	Grant 52 Cabinet Affairs	Grant 70 Parliamentary Affairs	Grant 71 PPG&P	Grant 78 UPSC	Grant 79 Vice President Sectt.	Total
Salaries	163.23	4.78	343.30	66.47	1.46	579.24
Wages	0.00	0.00	3.32	1.09	0.02	4.43
Overtime Allowance	0.35	0.04	0.32	0.12	0.05	0.88
Reward	0.30	0.00	0.71	0.00		1.01
Medical Treatment	3.54	0.04	4.66	1.00	0.05	9.29
Domestic Travel Expenses	23.47	0.20	20.56	5.48		49.71
Foreign Travel Expenses	51.68	0.74	22.09	0.26	0.05	74.82
Office Expenses	17.49	1.00	34.92	6.67	1.46	61.53
Rent, Rates and Taxes	4.31	0.00	13.89			18.20
Publication	0.00	0.04	1.46	0.04		1.54
Other Administrative Expenses	6.02	0.34	35.05	1.38		42.79
Arms and Ammunition	0.34					0.34
POL	2.99					2.99
Advertising and Publicity	0.00		7.10			7.10
Minor Works	4.99		1.70	0.46		7.15
Professional Services	3.81		83.01	1.58		88.40
Grants-in-aid-General	1.12		7.61	0.01		8.74
Contribution	2.14		0.04			2.18
Grants-in-aid-Capital			18.53			
Secret Service Expenses	0.70		0.81			1.51
Other Charges	0.12	0.54	11.78	57.36	0.02	69.83
Motor Vehicles	4.41					4.41
Machinery and Equipment	9.87					9.87
Major Works	8.25		107.67			115.92
Loans			5.00			5.00
Total	309.13	7.72	723.53	141.92	3.11	1166.88

Statement No. 7					
LOANS TO STATE/UNION TERRITORIES GOVERNMENTS					
(₹ Lakhs)					
Particulars	Mar-10	Fresh Disbursements	Recoveries	Mar-11	Net Change
Andhra Pradesh	882.92		128.18	754.74	-128.18
Arunachal Pradesh	13.84		0.00	13.84	0.00
Assam	184.72		0.00	184.72	0.00
Bihar	34.29		6.18	28.11	-6.18
Chattisgarh	0.00		0.00	0.00	0.00
Goa	10.19		1.43	8.76	-1.43
Gujarat	107.54		24.48	83.06	-24.48
Haryana	260.53		56.54	203.99	-56.54
Himachal Pradesh	267.90	1.87	61.43	208.34	-59.56
Jammu & Kashmir	140.26		0.00	140.26	0.00
Jharkhand	317.21		48.93	268.28	-48.93
Karnataka	128.17		23.88	104.29	-23.88
Kerala	141.42		42.83	98.59	-42.83
Madhya Pradesh	7.00	15.00	7.00	15.00	8.00
Maharashtra	506.54		88.13	418.41	-88.13
Manipur	17.15		3.50	13.65	-3.50
Meghalaya	58.94		12.66	46.28	-12.66
Mizoram	5.49		0.00	5.49	0.00
Nagaland	26.90		0.00	26.90	0.00
Orissa	431.47		69.85	361.62	-69.85
Punjab	96.51		26.24	70.27	-26.24
Rajasthan	68.64		20.69	47.95	-20.69
Sikkim	70.10		4.46	65.64	-4.46
Tamil Nadu	340.10	433.15	50.88	722.37	382.27
Tripura	36.92	16.18	10.70	42.40	5.48
Uttar Pradesh	389.86	33.80	83.48	340.18	-49.68
Uttranchal	30.26		3.26	27.00	-3.26
West Bengal	23.75		0.65	23.10	-0.65
TOTAL	4,598.62	500.00	775.38	4,323.24	-275.38

Statement No. 8				
DETAIL OF OVERDUE LOANS & INTEREST				
(₹Lakhs)				
Sl. No.	Name of the State	Amount in arrears as on 31.03.2011		Period to which relates
		Principal	Interest	
1	Jammu and Kashmir	79.28	71.61	2006-2007
2	Assam	57.64	36.92	2009-2010
3	Arunachal Pradesh	3.22	1.34	2009-2010
4	Mizorum	3.57	0.82	2009-2010
5	Nagaland	24.33	4.31	2010-2011
	TOTAL	168.04	115.00	

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 2010-2011**

Name of the concern	Year of Investment	Details of Investments			Total Amount Invested upto end of 2010-11 (₹ '000)	% age of Govt. Investment to total paid up Capital	Amount of Dividend/ Intt. Recd. & credited to Govt during year 2010-2011 (₹ '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%	NIL
	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								
11th five year Plan documents - Grant No. 71 - Ministry of PPG & P								
(₹ Crore)								
Sl. No	Name of the Programme/Scheme	Total in the 11th Plan (Outlay)	Total allocations in the 11th Plan(2007-2011)	Expenditure in the 11th Plan				
				2007-2008	2008-2009	2009-2010	2010-2011	Total
	Central Sector Schemes							
1	Training for all - Support for Training	67.50	46.50	4.39	11.98	11.79	17.03	28.16
2	Domestic Funding of Foreign Training	68.20	80.50	17.73	19.00	12.10	20.94	48.83
3	Grant to Indian Institute of Public Administration	10.00	6.00	0.50	1.50	1.00	2.53	3.00
4	UNDP – Strengthening of STIs		3.00					
5	UNDP – Capacity Building for Project Appraisal		2.00					
6	UNDP – Capacity Building for Access to Information.	35.10	8.00	3.38	1.89	1.47		6.74
7	DFID – Capacity Building for Poverty Reduction (Training Component)	10.90	10.00	5.00	5.00			10.00
8	Augmentation of Training Facilities at ISTM	4.32	15.80	0.55	0.92	2.82	5.00	4.29
9	Improvement of Infrastructure and Up gradation of essential facilities (LBSNAA)							
	(A) Up gradation of LBSNAA to a centre of excellence							
	Revenue	27.00	25.00	3.78	3.26	5.00	10.06	12.04
	Capital	81.00	71.00	3.05	12.74	15.98	20.94	31.77
	(B) Setting up of National Centre for Good Governance (LBSNAA)	43.00	7.00					
10	Plan Scheme of CBI		0.00					
	(A) Modernization of Training Centers	5.40	6.06	0.61	0.73	0.79	0.81	2.13
	(B) CBI-e-Governance	3.78	12.78		2.84	2.87	0.05	5.71
	(C) Establishment of Technical & Forensic support Unit						0.57	
	(D) Construction of CBI Headquarters Office Buildings	59.40	165.00	11.00	32.00	54.10	86.73	97.10
	(E) Purchase of land and construction of Office/Residence Complex for CBI	0.00	92.84			91.83		91.83
11	Plan Scheme of CIC							
	(A) Construction of CIC Head Office Building	18.50	8.50	0.25				0.25
	(B) Purchase of Office Building for CIC		1.00					
	(C) Other plan Schemes of CIC	8.10	9.00		0.36	1.51	1.70	1.87
12	Plan Scheme of CVC							
	IT enabling core CVC Processes		2.00			0.82	2.28	0.82
13	Plan Scheme of Administrative Reforms	94.90	78.50	9.51	11.12	19.70	16.67	40.33
14	Setting up of Administrative Reforms	16.20	6.00	3.33	3.30	1.00		7.63
15	Pensioners portal	2.70	1.86	0.38	0.14	0.02	0.24	0.54
	Central Sponsored Schemes							
16	Propagation of Right to Information Act		24.16		7.30	10.31	9.18	17.61
	Total	556.00	682.50	63.46	114.08	233.11	194.73	410.65
	Revenue	397.10	344.16	49.16	69.34	71.20	87.06	189.70
	Capital	158.90	338.34	14.30	44.74	161.91	107.67	220.95

Statement No- 11
VOLUME OF WORK IN PAOS DURING THE YEAR 2010-11

	Bills (Nos.)	GPF payment cases (Nos.)	Pension Payment Cases (Nos.)
PAO/DPAR	14278	23	71
PAO/CBI	14992	106	114
PAO/CAT	3204	53	57
PAO/Cabinet Affairs	10223	18	30
PAO/UPSC	11622	66	82
Total	54319	266	354

INTERNAL AUDIT

Internal Audit is an independent assessment and appraisal within a organization which operates as a service to management by measuring and evaluating the effectiveness of the internal control system.

A well-developed system of Internal Control and Internal Audit is essential to enable constant monitoring of the financial activities in a organization. This process helps to bring about prompt corrective measures to remove deficiencies identified in the system. It examines value for money, effectiveness and efficiency of operation.

The schemes of departmentalization of union Govt. Accounts introduced in Government of India in 1976 envisages setting up of an efficient Internal Audit Organization to ensure both accuracy in Accounts and efficiency in operation of accounting set up. As such Internal Audit Wing was created in each Ministry under this section.

The roll of Internal Audit has significantly evolved in the past few years. It has graduated from being primarily a compliance audit into a system of assurance to the Chief Accounting Authority. Audit with risk based approach, provides an opportunity to identify possible gaps in the control frame work and suggest measure to plug them. The purpose of audit is to help an organization to minimize the risk of loses to organization. Now Internal Audit is an important management tool so that organizational objective are met with economy, efficiency and effectiveness.

Revised Charter of the Integrated Finance Scheme as circulated by M/O Finance D/O Expenditure vide O. M. No. 5(6)/L&C/2006 dated 1.6.2006 stipulates that Internal Audit Wing working under the CCA/CA's would move beyond the existing system of compliance/regulatory audit and focus on:

- 1) The appraisal, monitoring and evaluation of individual scheme,
- 2) Assessment of adequacy and effectiveness of internal control in general and soundness of financial system and reliability of financial and accounting reports in particular.
- 3) Identification and monitoring of risk factors.
- 4) Critical assessment of economy, efficiency and effectiveness of the service delivery mechanism to ensure value for money and
- 5) Providing an effective monitoring system to facilitate mid course corrections.

The following Departments/ Units of this Ministry come within the audit purview of the Internal Audit Wing:

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

The Internal Audit Wing of this Ministry is responsible for conducting the Internal Audit of the 113 units of which 38 Units are in Delhi and 75 units are located outside Delhi. A simple application of ABC technique using the annual budgets of all the 113 units has been used to categorize them into three category as under:

- Top 14 units holding 70% of the total budget – to be audited annually.
- Next 20 units holding 11% of the total budget- to be audited biannually.
- Remaining 79 units holding the rest 19% of the total budget – to be selected for audit on random basis.

With the above categorization, IAW is able to cover a minimum 75% of the total budget every year.

The Internal Audit wing of this Ministry mainly focuses on assessing how far the rules, regulations procedures are being followed and what are the weaknesses in the internal control system. The basic objective of 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.

At the end of 2010-2011 the total number of outstanding paras was 830 against 736 in 2009-2010. These paras relate to the period upto 2009-2010. The position of the paras raised/settled and outstanding during the last five years is as under:

Year	No of Paras outstanding at year beginning	No of 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
2009-2010	595	385	244	736
2010-2011	736	224	130	830

Principal Accounts Office

Ministry of Personnel, Public Grievances & Pension
3rd Floor, B- wing, Lok Nayak Bhawan, Khan Market,

New Delhi-110003

Tele: 24625977, Fax: 24610147

प्रधान लेखा कार्यालय

कार्मिक, लोक शिकायत तथा पेंशन मंत्रालय
स्कंध-ब, तृतीय तल, लोक नायक भवन, खान मार्केट,
नई दिल्ली -110003