
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.

a) Department of Personnel and Training

The Department of Personnel & Training (DoPT) is the coordinating agency of the Central Government in personnel matters especially 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 (IAS) officers 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 deals 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/Special Secretaries four Joint Secretaries 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 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.

b) Department of Administrative Reforms and Public Grievances

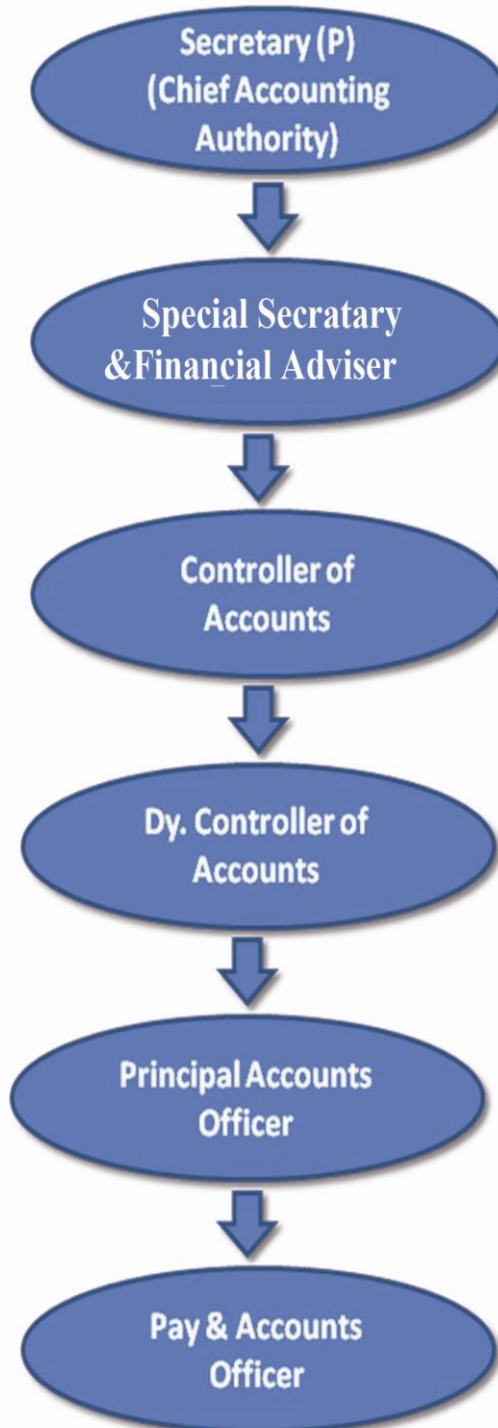
The Department of Administrative Reforms and Public Grievances (ARPG) acts as a facilitator for improvements in Government functioning through administrative reforms by restructuring process improvements Organization and Methods and grievance handling and by promoting modernization Citizen's Charters 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.

c) 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 readdresses 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 (Pr.AO) 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;

There are five Pay and Accounts Offices under the administrative control of Controller of Accounts Ministry of Personnel Public Grievances and Pensions.

- 1) PAO Cabinet Affairs - provides these services to Prime Minister's Office Cabinet Secretariat Vice President's Secretariat and Ministry of Parliamentary Affairs.
- 2) PAO UPSC - provides services to Union Public Service Commission exclusively.
- 3) PAO CAT – provides services to Principal bench and other benches of the Central Administrative Tribunal and Central Information Commission.
- 4) PAO CBI - provide services to Central Bureau of Investigation Head Quarter and all branches spread across India.
- 5) PAO DPAR - provides services to the D/o ARPG DoPT PPW PSEB CVC LBSNAA SSC and ISTM etc.

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

1. Grant No. 054 –Cabinet
2. Grant No. 072- Parliamentary Affairs
3. Grant No. 073 – Ministry of Personnel Public Grievances & Pansion
4. Grant No. 080- UPSC
5. Grant No. 081 - Vice President's Secretariat

EXECUTIVE SUMMARY

- (1) Total expenditure of PPG & Pensions during 2013-2014 was Rs. 947.83 crores which was 91.99% of Budget Estimates *i.e.* Rs. 1030.37 crores and 99.17% of Final Grant *i.e.* Rs. 955.72 crores. Under Revenue Section the expenditure was Rs. 881.59 crores which was 97.92% of Budget Estimates *i.e.* Rs. 900.30 crores and 99.53% of Final Grant *i.e.* Rs. 885.73 crores. Under Capital Section the expenditure was Rs. 66.24 crores which was 50.93% of Budget Estimates *i.e.* Rs. 130.07 crores and also 96.66% of Final Grant *i.e.* Rs. 69.99 crores.
- (2) Total expenditure of Cabinet during 2013-2014 was Rs. 370.06 crores which was 91.82% of Budget Estimates *i.e.* Rs. 403.00 crores and 91.82% of Final Grant *i.e.* Rs. 403.00 crores.
- (3) Total expenditure of UPSC during 2013-2014 was Rs. 166.63 crores which was 105.52% of Budget Estimates *i.e.* Rs. 157.92 crores and 99.99% of FG *i.e.* Rs. 166.64 crores.
- (4) Total expenditure of Ministry of Parliamentary Affairs during 2013-2014 was Rs. 11.36 crores which was 85.54% of Budget Estimates *i.e.* Rs. 13.28 crores and 98.70% of Final Grant *i.e.* Rs. 11.51 crores.
- (5) Total expenditure of Secretariat of the Vice-President during 2013-2014 was Rs. 3.56 crores which was 94.93% of Budget Estimates *i.e.* Rs. 3.75 crores and also 100% of Final Grant *i.e.* Rs.3.56 crores.

EXPENDITURE ACCOUNT OF PPG&P DURING 2013-14

The expenditure of PPG&P for the Financial Year 2013-14 has been analyzed below:

- Actual expenditure during 2013-14 was 947.83 Crores. Out of this Rs. 881.59 Crores was under Revenue and Rs. 66.24 Crores under Capital head of account. The main areas of Capital expenditure are:
 - 1) Capital Outlay on Police
 - 2) Capital Outlay on Public Works
 - 3) Loans & Advances to State Govt.

Table 1: Month wise Expenditure of Grant No.72 Ministry of Parliamentary Affairs

(₹. in crores)

Month	Expenditure	%age
April	1.37	12.06
May	0.89	07.83
June	1.07	09.42
July	0.76	06.70
August	0.79	06.95
September	0.88	07.74
October	1.01	08.90
November	1.08	09.51
December	1.24	10.92
January	0.84	07.39
February	0.89	07.83
March	0.54	04.75
Total	11.36	100

Table 2: Month wise Expenditure of Grant No. 081 Secretariat of the Vice President

(₹. in crores)

Month	Expenditure	%age
April	0.37	10.40
May	0.29	08.15
June	0.27	07.58
July	0.26	07.30
August	0.25	07.02
September	0.27	07.58
October	0.32	08.99
November	0.33	09.27
December	0.38	10.67
January	0.34	09.55
February	0.37	10.40
March	0.11	03.09
Total	3.56	100

Table 3: Month wise Expenditure of Grant No.54- Cabinet Affairs

(₹. in crores)

Month	Expenditure	%age
April	15.63	4.22
May	11.48	3.10
June	14.19	3.84
July	29.76	8.04
August	22.94	6.20
September	15.86	4.29
October	11.26	3.04
November	10.03	2.71
December	09.77	2.64
January	191.66	51.79
February	08.39	2.27
March	29.09	7.86
Total	370.06	100

Table 4: Month wise Expenditure of Grant No.73- PPG&P**(₹. in crores)**

Month	Expenditure	%age
April	70.64	7.45
May	92.16	9.72
June	68.63	7.24
July	77.85	8.21
August	73.99	7.81
September	102.56	10.82
October	90.03	9.49
November	66.91	7.07
December	77.38	8.16
January	69.44	7.33
February	70.24	7.42
March	87.97	9.28
Total	947.83	100

Table 5: Month wise Expenditure of Grant No.80- UPSC**(₹. in crores)**

Month	Expenditure	%age
April	15.36	09.22
May	20.84	12.51
June	06.91	04.15
July	20.55	12.33
August	16.06	09.64
September	11.43	06.86
October	14.33	08.60
November	12.36	07.42
December	13.60	08.16
January	17.31	10.39
February	10.89	6.53
March	06.99	04.19
Total	166.63	100

EXPENDITURE ANALYSIS

Grant No. 72 - 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 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 2013-14 are as under:

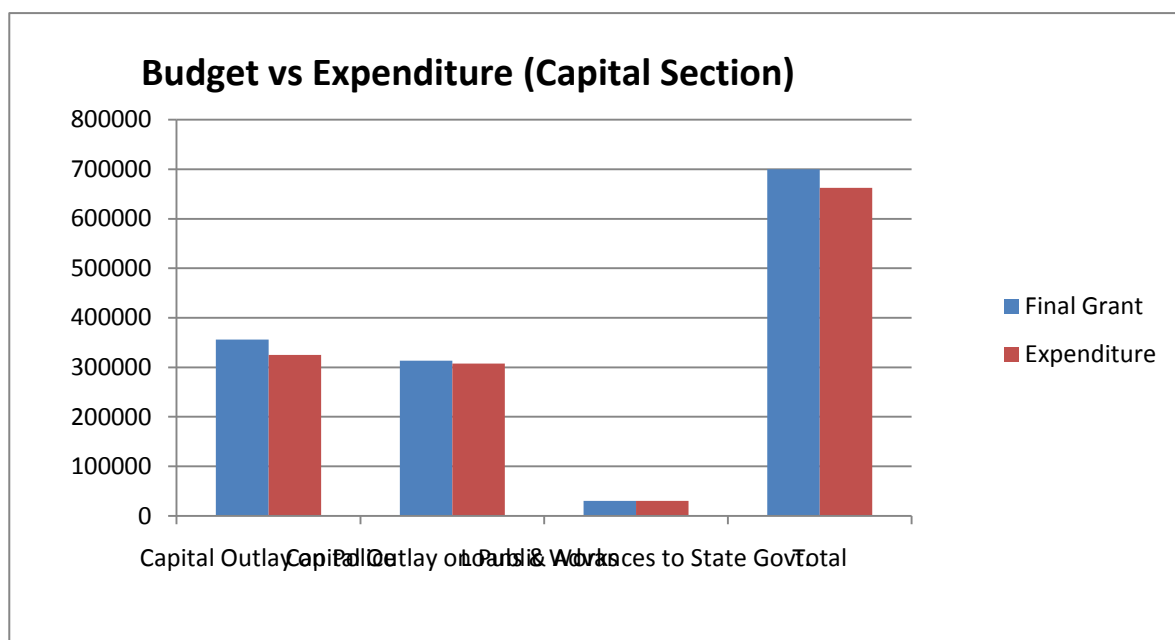
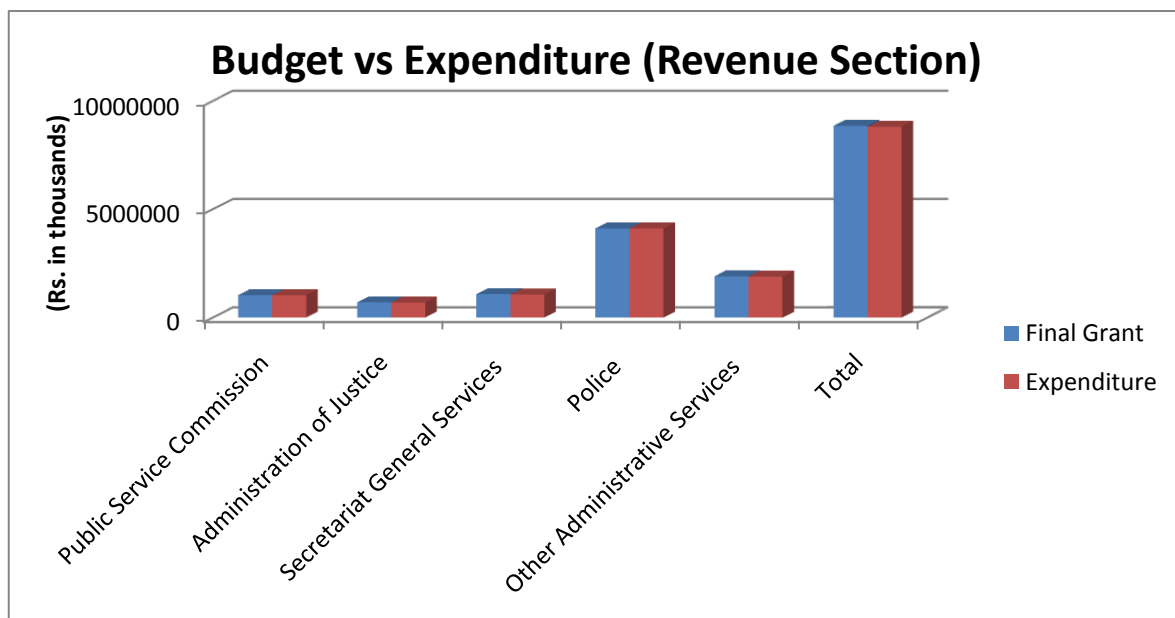
(₹ In thousands)

	Total Grant	Actual Expenditure	Saving	Surrender
Revenue Section	9003000	8815872	(-)187128	145699
Capital Section	1300700	662472	(-)638228	600754

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

(₹ In thousands)

Head of Account	Final Grant	Actual Expenditure	Excess (+) / Saving (-)
Revenue Section			
2051 - Public Service Commission	1035880	1036011	(+)131
2014 - Administration of Justice	704873	699575	(-) 5298
2052 - Secretariat General Services	1087334	1067664	(-)19670
2055 - Police	4120943	4117491	(-)3452
2070 - Other Administrative Services	1908271	1895131	(-)13140
Total Revenue	8857301	8815872	(-)41429
Capital Section			
4055 - Capital Outlay on Police	356200	324879	(-)31321
4059 - Capital Outlay on Public Works	313546	307464	(-)6082
7601 - Loan & Advances to State Governments.	30200	30129	(-)71
Total Capital	699946	662472	(-)37474
Grand Total	9557247	9478344	(-)78903



Appropriation No. 080 – 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 and 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 during 2013-14 under this Grant are as under:

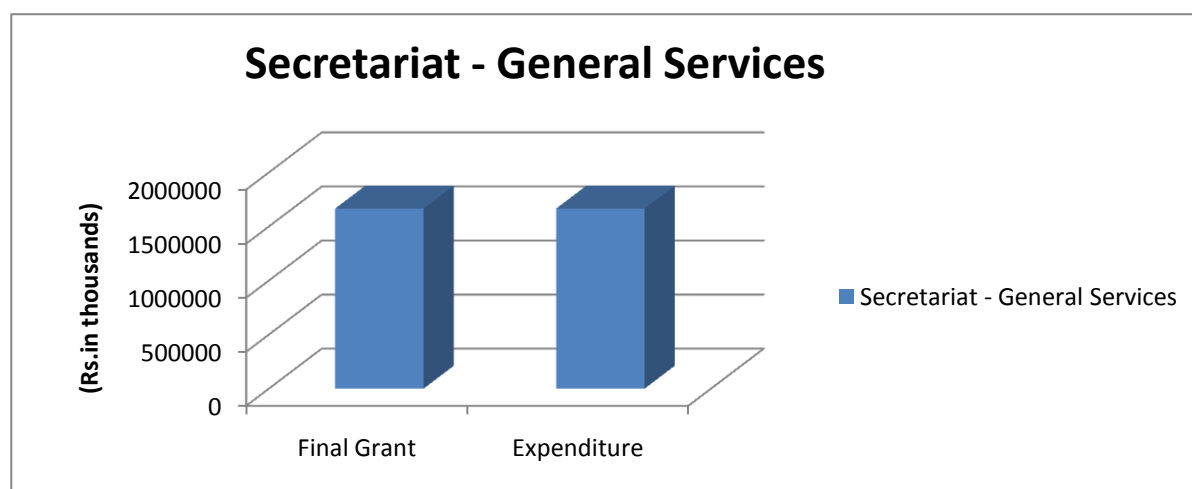
(₹ In thousands)

	Total Grant	Actual Expenditure	Saving	Surrender
Revenue Section	1666400	1666256	(-)144	Nil

The Major Head wise expenditure in Appropriation No. 080 - Union Public Service Commission is as under:

(₹ In thousands)

Head of Account	Final Grant	Actual Expenditure	Excess +/- Saving -
2051 – Secretariat General Services	1666400	1666256	(-)144



Grant No. 054 – 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 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 SS & 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 2013-2014 under this grant are as under:

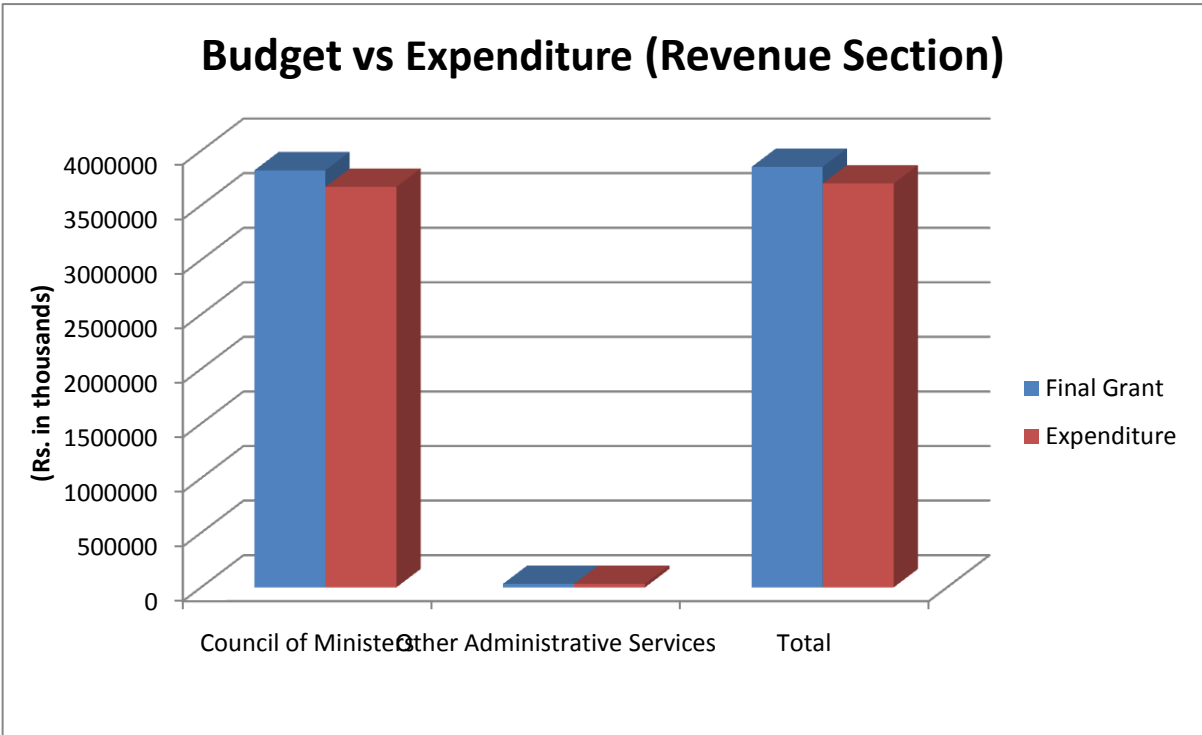
(₹ In thousands)

	Total Grant	Actual Expenditure	Saving	Surrender
Revenue Section	4030000	3700569	(-)329440	177500

The Major Head wise Expenditure in Grant No. 054 - Cabinet is as under:

(₹ In thousands)

Head of Account	Final Grant	Actual Expenditure	Excess +/- Saving -
2013 - Council of Ministers	3820600	3668726	(-)151874
2070 - Other Administrative Services	31900	31834	(-)66
Total Revenue	3852500	3700560	(-)151940
Grand Total	3852500	3700560	(-)151940



Grant No. 072 - 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 during 2013-14 under this Grant are as under:

(₹ In thousands)

	Total Grant	Actual Expenditure	Saving	Surrender
Revenue Section	132800	113587	(-)19213	17700

The Major Head wise Expenditure in Grant No. 072 - Ministry of Parliamentary Affairs is as under:

(₹ In thousands)

Head of Account	Final Grant	Actual Expenditure	Excess (+) / Saving (-)
2052 Secretariat General Services	115100	113587	(-)1513

Grant No. 081 - Secretariat of the Vice President

This Grant Provides for establishment expenditure on the offices and the staff of the Vice-President's Secretariat 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 during 2013-14 under this Grant are as under:

(₹ In thousands)

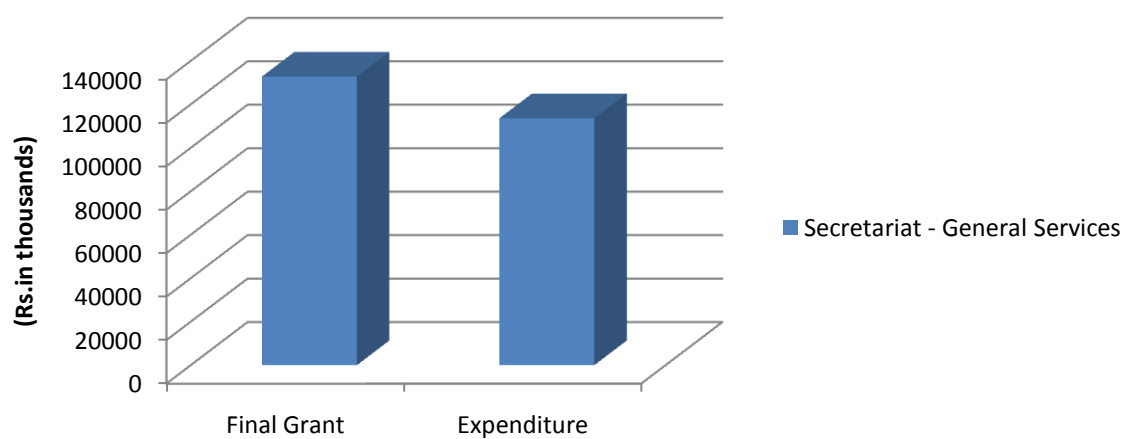
	Total Grant	Actual Expenditure	Saving	Surrender
Revenue Section	37500	35552	(-)1948	1947

The Major Head wise Expenditure in Grant No. 081 - Secretariat of the Vice President is as under:

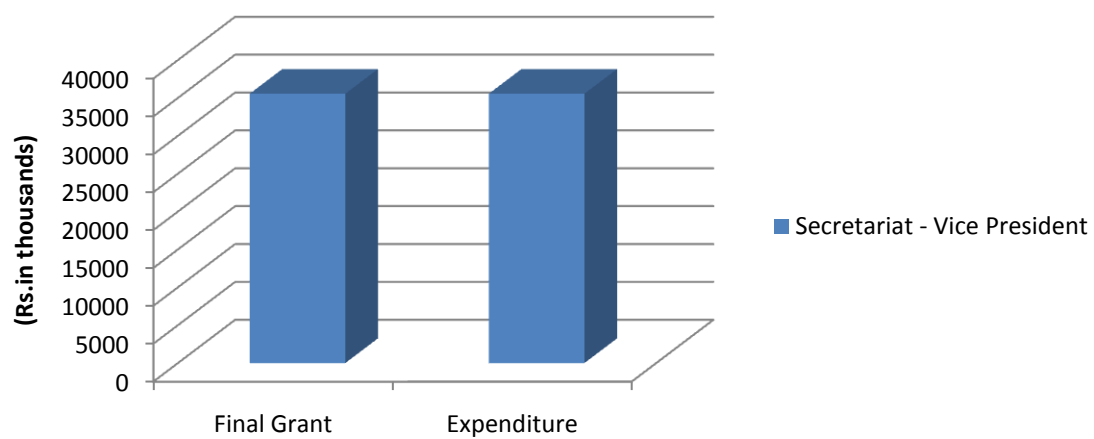
(₹ In thousands)

Head of Account	Final Grant	Actual Expenditure	Excess (+) / Saving (-)
2012 - President/Vice-President/Governor Administrator of Union Territory	35553	35552	(-)1

Secretariat - General Services



Secretariat - Vice President

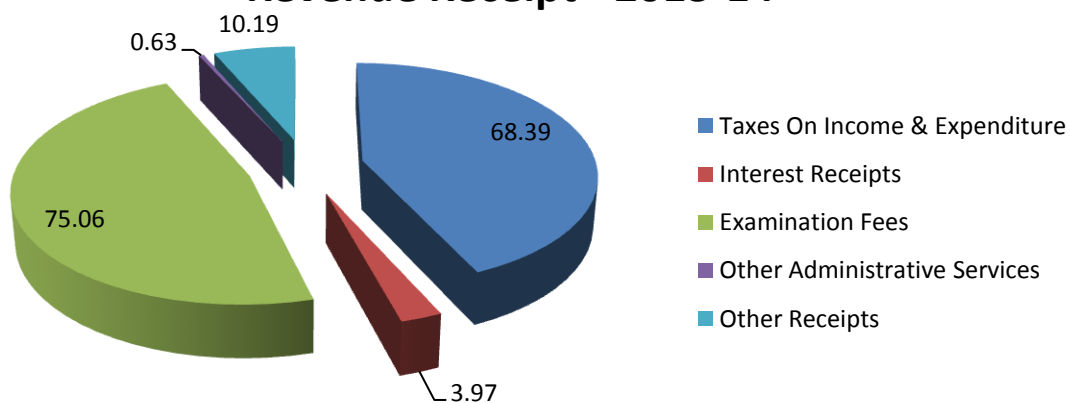


FINANCIAL STATEMENTS

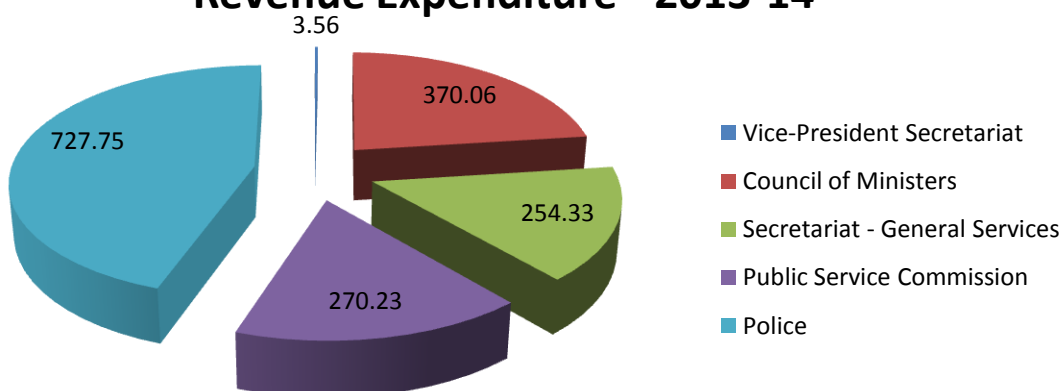
Statement No. 1		
STATEMENT OF RECEIPTS & DISBURSEMENT FOR THE YEAR 2013-14		
(₹ in Crores)		
	2012-13	2013-14
CONSOLIDATED FUND OF INDIA		
REVENUE RECEIPTS	162.23	158.24
Taxes on Income & Expenditure	65.49	68.39
Interest Receipts	4.72	3.97
Examination Fees	75.69	75.06
Other Administrative Services	0.63	0.63
Other Receipts	15.70	10.19
TOTAL CFI RECEIPTS	162.23	158.24
REVENUE EXPENDITURE	1974.73	1625.93
Vice President Secretariat	3.12	3.56
Council of Ministers	515.59	370.06
<u>Secretariat - General Services</u>		
Ministry of Personnel Public Grievances & Pensions	103.80	173.01
Ministry of Parliamentary Affairs	10.51	11.36
Administration of Justice (CAT)	64.40	69.96
<u>Public Service Commission</u>		
UPSC	143.99	166.63
SSC	89.53	103.60
<u>Police</u>		
CBI/Interpol	373.92	411.75
SPG	237.99	0.00
Other Administrative Services	146.60	189.51
Interest Receipts	150.06	3.91
Pension and Other Retirement Benefits	135.01	122.58
Social Security and Welfare	0.21	0.00
Grants-in-aid and Contribution	0.00	0.00

Consolidated Fund of India

Revenue Receipt - 2013-14



Revenue Expenditure - 2013-14

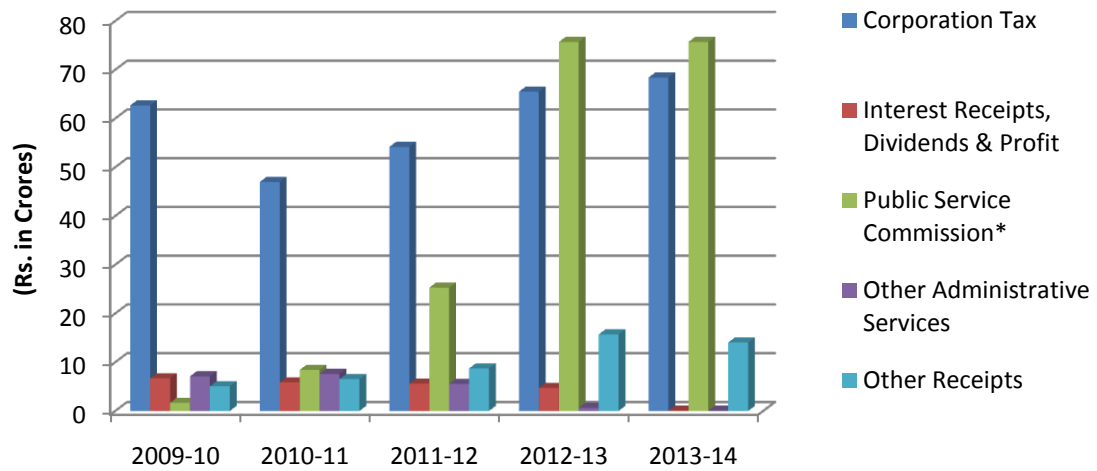


Statement No. 1		
STATEMENT OF RECEIPTS & DISBURSEMENT FOR THE YEAR 2013-14		
(₹ in Crores)		
	2012-13	2013-14
CAPITAL EXPENDITURE	183.39	23.80
<u>Capital Outlay on Police</u>	179.99	22.68
CBI/Interpol	26.66	22.68
SPG	153.33	0.00
<u>Capital Outlay on Public works</u>	3.40	1.12
SSC and LBSNAA	3.40	1.12
CIC	-	-
Capital Outlay Other Administrative Services	-	-
NET LENDING (Net of Repayments)	-7.40	-3.19
Loans to State Governments for HBA to IAS Officers	-5.76	-2.78
Loans to Government Servants	-1.61	-0.41
NET INFLOWS TO PUBLIC ACCOUNT (Net of Disbursements)	128.18	1544.47
Small Savings And Provident Fund	52.31	62.42
Deposits & Advances	75.30	23.58
Suspense	0.57	1458.47

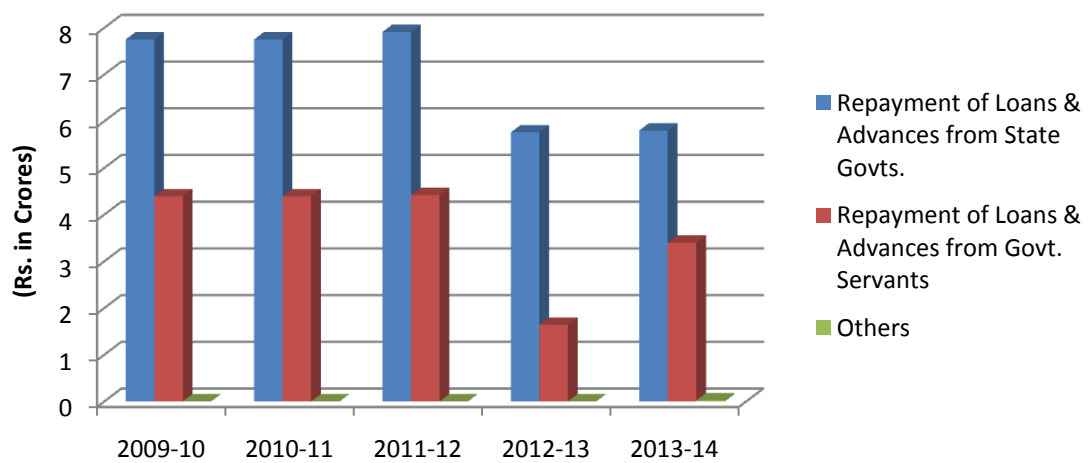
Note : This statement is based on the figures contained in the SCT. Expenditures incurred by other Ministries/department on behalf of this Ministry are excluded. Similarly receipts collected by the Postal Department on behalf of UPSC and SSC are excluded from this statement.

Statement No. 2					
TREND OF RECEIPTS					
(₹ in Crores)					
	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
REVENUE RECEIPTS					
Taxes on Income other than					
Corporation Tax	62.67	46.97	54.17	65.49	68.39
Interest Receipts Dividends & Profit	6.69	5.85	5.60	4.72	0.07
Public Service Commission*	1.66	8.42	25.29	75.69	75.70
Other Administrative Services	7.11	7.61	5.54	0.63	0.04
Other Receipts	5.05	6.53	8.72	15.70	14.05
TOTAL	83.18	75.38	99.32	162.23	158.25
Year to year growth	(+)36.75	(+)81.73	(-)9.38	(+)31.75	(-)2.45
CAPITAL RECEIPTS					
Repayment of Loans & Advances					
State Govts.	8.25	7.75	7.91	5.76	5.80
Govt. Servants	5.41	4.39	4.42	1.64	3.40
Others	0.00	0.00	0.00	0.00	0.02
TOTAL	13.66	12.14	12.33	7.40	9.22
Year to year growth	(-) 5.77	(+) 8.59	(-) 11.13	(+) 1.56	(+)24.59
GRAND TOTAL	96.84	90.32	111.65	169.63	167.47
Year to year growth	(+) 30.98	(+)65.96	(-) 20.51	(+) 33.31	(+) 22.14

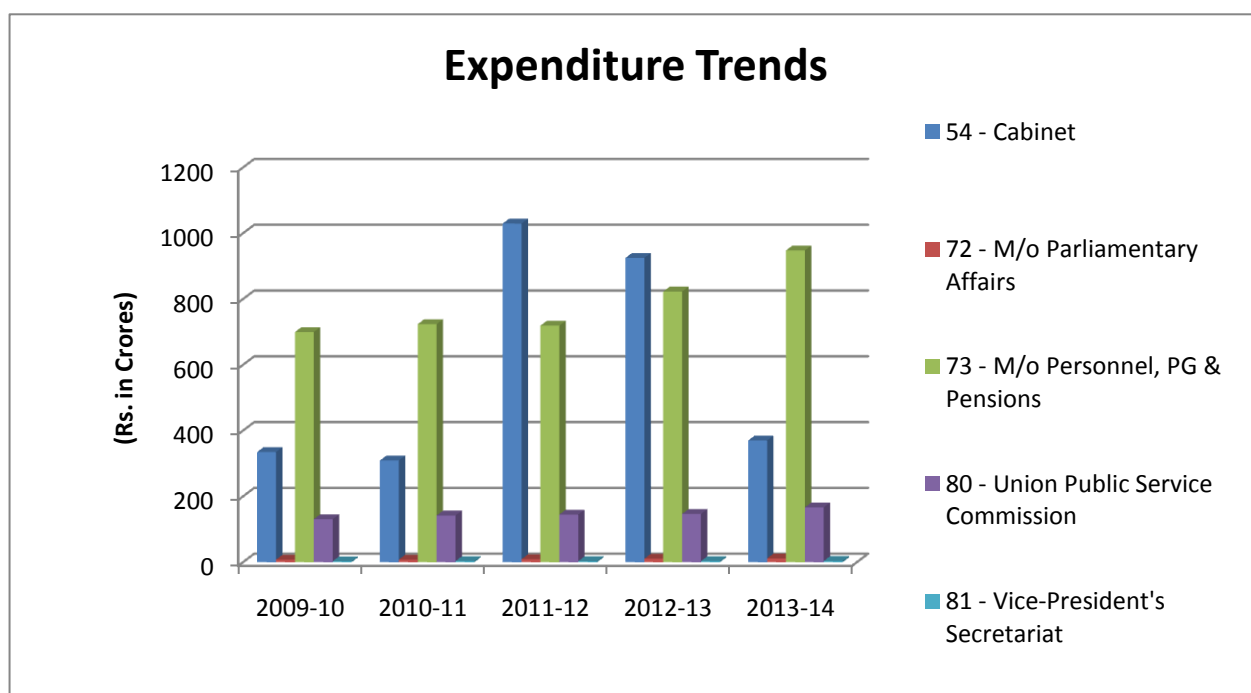
Trend of Receipts (Revenue)



Trend of Receipts (Capital)



<p align="center">Statement No. 3</p> <p align="center">EXPENDITURE TRENDS</p> <p align="right">(₹ in Crores)</p>					
GRANT NO.	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
54 - Cabinet	334.92	309.13	1029.46	925.04	370.06
72 - M/o Parliamentary Affairs	7.60	7.72	8.96	10.51	11.36
73 - M/o Personnel PG & Pensions	699.62	723.53	719.25	822.92	947.83
80 - Union Public Service Commission	130.72	141.92	144.77	146.52	166.63
81 - Vice-President's Secretariat	2.72	3.11	2.80	3.12	3.56
GRAND TOTAL	1175.58	1185.41	1905.24	1908.11	1499.44



Statement No. 4 Grant No. 072 - PLAN EXPENDITURE FOR THE YEAR 2013-14 (₹ in Crores)				
	Particular of Plan Scheme	BE	RE	Actuals
1	Scheme for Administrative Reforms	23.07	22.74	22.74
2	Pensioner's Portal	0.78	1.36	1.36
3	Propagation of Right to Information Act	18.36	18.36	18.46
4	CBI e-Governance	12.00	5.00	3.35
5	Establishment of Technical and Forensic Support Units	1.20	0.00	1.19
6	Modernization of Training Centers	3.00	3.00	2.63
7	IT Enabling Core CVC Process	0.00	0.00	0.00
8	Grants to Indian Institute of Public Administration	5.00	5.25	5.25
9	Upgradation of LBSNAA to Centre of Excellence	19.39	19.39	13.96
10	Domestic Funding of Foreign Training	43.00	43.00	43.00
11	Training for all (Professional Services)	27.00	25.00	25.00
12	Setting up of National Centre for Good Governance (LBSNAA)	0.60	0.00	0.00
13	Augmentation of Training facilities	3.50	0.65	0.02
14	Plan Schemes of Central Information Commission	3.50	0.25	0.18
15	Construction of Integrated Auditorium	3.50	1.46	1.08
16	Purchase of land and construction of office/Residential Complex of CBI	17.54	10.54	5.78
17	Improvement of Infrastructure and Upgradation of essential facilities (LBSNAA)	47.46	29.49	20.49
18	Construction of Head Office Building (CIC)	10.00	2.64	0.00
19	Partial Central Assistance to State Govt. for construction of Office Building of SIC (CIC)	0.00	0.00	0.00
20	Comprehensive Modernization and purchase of land	40.00	20.17	18.60
21	Comprehensive Modernization of CBI branches/office	0.10	0.10	0.00
22	Office Building for CIC (effective implementation of RTI)	0.00	0.00	0.00
22	E-Service Book/Records of Central Government employees	0.00	0.00	0.00
	Total	279.00	208.40	183.09

Statement No. 5 GRANT NO. 72 - NON PLAN EXPENDITURE (₹ in Crores)						
	2013-14			2012-2013		
	Salary	Others	Total	Salary	Others	Total
<u>REVENUE</u>						
DoPT	41.37	9.73	51.10	38.17	18.81	56.98
AR WING	7.47	1.70	9.17	6.79	2.60	9.39
CAT	58.35	10.89	69.24	53.96	9.86	63.82
CBI	328.76	74.50	403.26	283.76	60.78	344.51
CIC	4.34	10.31	14.65	4.25	8.77	13.02
CVC	14.41	6.02	20.43	13.76	5.75	19.51
ISTM	4.33	9.98	14.31	4.49	6.87	11.36
LBSNAA	11.06	28.70	39.76	10.12	24.90	35.02
PESB	2.12	0.50	2.62	1.72	0.41	2.13
PPW	3.10	0.62	3.72	2.68	0.40	3.08
SSC	19.37	79.51	98.88	17.55	61.49	79.04
TRG. DIVN.	0.00	5.73	5.73	0.00	6.08	6.08
TOTAL REVENUE	494.68	238.19	732.87	437.25	206.72	643.97
<u>CAPITAL</u>						
SSC		0.00	0.00		2.11	2.11
Loan to State Govt.		3.01	3.01			
Purchase of Motor Vehicle and machinery (CBI)		2.09	2.09		0.81	0.81
TOTAL CAPITAL	0.00	5.10	5.10	0.00	2.92	2.92
GRAND TOTAL	494.68	243.29	737.97	437.25	209.64	646.89

Statement No. 6
OBJECT HEAD WISE EXPENDITURE UNDER NON PLAN HEADS

(₹ in Crores)

Head of Account	Grant 54 -Cabinet Affairs	Grant 72 - Parliamentary Affairs	Grant 73 -PPG&P	Grant 80 -UPSC	Grant 81 - Vice President Sectt.	Total
Salaries (01)	69.81	7.80	496.11	74.83	2.06	650.61
Wages (02)	0.00	0.00	4.35	0.93	0.02	5.30
Overtime Allowance (03)	0.35	0.05	0.24	0.10	0.05	0.79
Reward (05)	0.00	0.00	1.03	0.00	0.00	1.03
Medical Treatment (06)	1.36	0.06	5.85	1.60	0.03	8.91
Domestic Travel Expenses (11)	28.48	0.17	15.50	7.23	0.00	51.38
Foreign Travel Expenses (12)	235.73	0.75	53.04	0.28	0.12	289.92
Office Expenses (13)	15.40	1.04	46.13	9.15	1.26	72.99
Rent Rates & Taxes (14)	6.54	0.00	15.94	0.00	0.00	22.48
Publication (16)	0.00	0.07	1.54	0.05	0.00	1.64
Other Administrative Expenses (20)	3.90	0.62	56.19	1.52	0.00	62.24
Supply & Material (21)	0.00	0.00	0.00	0.00	0.00	0.00
Arms & Ammunition (22)	0.00	0.00	0.00	0.00	0.00	0.00
POL (24)	0.00	0.00	2.38	0.00	0.00	2.38
Advertising & Publicity (26)	0.00	0.00	14.38	0.00	0.00	14.38
Minor Works (27)	1.04	0.00	4.51	0.72	0.00	6.27
Professional Services (28)	1.44	0.00	144.36	2.11	0.00	121.58
Grants-in-aid – General (31)	1.15	0.00	4.74	0.01	0.00	2.05
Contribution (32)	3.83	0.00	0.05	0.00	0.00	3.88
Grants-in-aid – Capital (35)	0.00	0.00	5.25	0.00	0.00	0.00
Grants-in-aid – Salary (36)	0.00	0.00	3.45	0.00	0.00	3.45
Secret Service Expenses (41)	0.95	0.00	1.45	0.00	0.00	2.40
Other Charges (50)	0.09	0.80	5.07	68.10	0.00	72.78
Motor Vehicles (51)	0.00	0.00	1.99	0.00	0.00	1.99
Machinery & Equipments (52)	0.00	0.00	0.09	0.00	0.00	0.09
Major Works (53)	0.00	0.00	61.14	0.00	0.00	0.00
Loans (55)	0.00	0.00	3.01	0.00	0.00	3.01
Deduct Recovery (70)	-0.01	0.00	-0.94	0.00	0.00	-0.95
Total	370.06	11.36	947.83	166.63	3.56	1499.44

Statement No. 7					
LOANS TO STATE/UNION TERRITORIES GOVERNMENTS					
(₹ in Crores)					
Particulars	March-13	Fresh Disbursements	Recoveries	March-14	Net Change
Andhra Pradesh	498.38	141.03	111.28	528.14	29.75
Arunachal Pradesh	13.84		0.00	13.84	0.00
Assam	184.72		0.00	184.72	0.00
Bihar	56.05		7.13	48.53	-7.13
Chattisgarh	0.00		0.00	0.00	0.00
Goa	16.87		2.53	14.34	-2.53
Gujarat	38.60		6.98	31.60	-6.98
Haryana	136.16		5.02	131.12	-5.02
Himachal Pradesh	124.75	20.97	36.74	108.98	-15.77
Jammu & Kashmir	140.26		0.00	0.00	0.00
Jharkhand	170.42		48.93	121.80	-48.23
Karnataka	60.28		20.76	39.51	-20.76
Kerala	45.43		16.43	29.00	-16.43
Madhya Pradesh	12.00		1.50	10.50	-1.50
Maharashtra	260.15		68.83	191.32	-68.83
Manipur	10.57		3.07	7.50	-3.07
Meghalaya	27.16		8.46	18.72	-8.46
Mizoram	5.49		0.00	5.50	0.00
Nagaland	17.38		0.00	17.38	0.00
Orissa	244.94	128.19	58.35	314.78	69.84
Punjab	34.34		14.87	19.47	-14.87
Rajasthan	18.17		9.19	8.99	-9.19
Sikkim	58.75	11.10	11.93	57.91	-0.83
Tamil Nadu	539.87		83.50	456.39	-83.50
Tripura	25.18		5.61	19.57	-5.61
Uttar Pradesh	191.86		54.36	137.50	-54.36
Uttarakhand	20.47		3.25	17.23	-3.25
West Bengal	4.02		1.03	3.00	-1.03
TOTAL	2956.11	301.29	579.76	2677.64	277.76

Statement No. 8						
DETAILS OF OVERDUE LOANS & INTEREST						
(₹ in Lakhs)						
Sl. No.	Name of the State	Amount outstanding as on 31.03.2014			Total Loans Outstanding against the entity on March 2014	Period to which relates
		Principal	Interest	Total		
1	Jammu and Kashmir	112.77	105.50	218.27	140.26	2006-2007
2	Assam	132.94	89.15	222.09	184.72	2009-2010
3	Arunachal Pradesh	6.83	5.05	11.88	13.84	2010-2011
4	Mizoram	5.50	5.73	11.23	5.50	2003-2004
5	Nagaland	17.38	9.24	26.62	19.93	2010-2011
	TOTAL	275.42	214.67	490.09	364.25	

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 2013-2014							
Name of the concern	Year of Investment	Details of Investments			Total Amount Invested upto end of 2013-14 (₹ '000)	% age of Govt. Investment to total paid up Capital	Amount of Dividend/ Intt. Recd. & credited to Govt during year 2014-15 (₹ '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	19999	₹. 10/-	6818	81.30%	682
	1964	Equity	8000				
	1964	Equity	10000				
	1965	Equity	3679				
	1966	Equity	4986				
	1978	Equity	17500				
	1982-83	Equity	194800				
	1984	Equity	22800				
	1987-88	Equity	250000				
	1989-90	Equity	150000				
	Total		681764				

Statement No- 10 VOLUME OF WORK IN PAOs DURING THE YEAR 2013-14					
	Bills (Nos.)	GPF payment cases (Nos.)	Pension Payment Cases (Nos.)	Pre- 2006 Pension Revision Cases (Nos.)	Post-2006 Pension Revision Cases (Nos.)
PAO/DPAR	11783	430	75	721	05
PAO/CBI	14255	95	90	438	41
PAO/CAT	3158	43	37	45	20
PAO/Cabinet Affairs	10988	16	28	66	Nil
PAO/UPSC	12946	764	62	366	02
Total	53130	1348	292	1636	68

INTERNAL AUDIT

Internal Audit is an independent assessment and appraisal within an 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 an 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 suggests measures to plug them. The purpose of audit is to help an organization to minimize the risk of losses 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 Secretariat
- (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
- (p) All PAOs under M/o PPG&P including Pr. A.O.

The Internal Audit Wing of this Ministry is responsible for conducting the Internal Audit of the 126 units of which 50 Units are in Delhi and rest of the units are located outside Delhi. A simple application of ABC technique using the annual budgets of all the 126 units has been used to categorize them into three category as under:

- Top 06 units holding 70% of the total budget – to be audited annually.
- Next 14 units holding 11% of the total budget- to be audited biannually.
- Remaining 106 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 2013-14 the total number of outstanding paras were 1093 against 887 in 2012-13. 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
2009-2010	595	385	244	736
2010-2011	736	224	130	830
2011-2012	830	186	156	860
2012-2013	860	112	085	887
2013-2014	887	291	085	1093