



# ACCOUNTS AT A GLANCE 2014-15

In the Service of the Nation by providing assistance  
to Central Civil Pensioners and Freedom Fighters

CENTRAL PENSION ACCOUNTING OFFICE  
MINISTRY OF FINANCE, DEPT. OF EXPDT.  
NEW DELHI

## **PREFACE**

It gives me great pleasure to present Accounts at a Glance for the year 2014-15. This document presents a broad picture of the operations and performance of the Central Pension Accounting Office (CPAO) on the basis of Appropriation Accounts, Finance Accounts, Statement of Central Transactions as well as the database of pensioners. Best efforts have been made to present the information in user friendly manner through tables, charts, diagrams and graphs.

I hope this document will prove to be useful and informative. Suggestions are welcome to improve the future issues.

**(Sanjai Singh)**  
Chief Controller (Pensions)

**Dated 30<sup>th</sup> September, 2015**

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## CHAPTER-I

### INTRODUCTION

The Central Pension Accounting Office (CPAO) was set up as an administrative unit of the Ministry of Finance, Department of Expenditure and started functioning with effect from 1<sup>st</sup> January, 1990 under the Controller General of Accounts for payment of pensions to Central Government Civil Pensioners. Consequent upon the establishment of this office, the Comptroller and Auditor General of India was relieved of the work of payment and accounting of Central Government Civil Pensions and Pensions to Freedom Fighters from the Financial Year 1990-91.

2. This office is administering the 'Scheme for Payment of Pensions to Central Government Civil Pensioners through Authorized Banks' both Public Sector & some Private Sector Banks. Its functions inter-alia includes:
  - Issue of Special Seal Authority (SSA) for pension payment to Authorized Banks.
  - Preparation of Budget for the Pension Grant and Accounting thereof.
  - Reconciliation with the Banks with respect to Pension Disbursements by Bank and conduct internal audit of pension payments by banks to check accuracy in pension disbursement to pensioners.

#### **Coverage of the scheme is as under:-**

2. (i) Unless otherwise specified or stated, coverage of the Scheme extends to all Civil Pensioners of Central Government retiring from Civil Ministries or Departments (except Railways, P & T and Defence), Union Territory Administrations without Legislatures (Chandigarh, Andaman and Nicobar Islands, Daman & Diu, Dadra and Nagar Haveli, Lakshadweep and Minicoy

Islands), and Government of the National Capital Territory of Delhi. Retired Judges of High Courts and Supreme Court are disbursed pension through CPAO whereas the pensionary benefits disbursed to High Court Judges are reimbursed by the respective State Governments.

- (ii) All India Service Pensioners.
- (iii) Payment of pensions to former Members of Parliament and the payment of pension and other amenities to the former Presidents and Vice Presidents of India including payment of medical expenses, office expenses and travelling expenses towards medical check-up to the spouse of the former and deceased Presidents and Vice Presidents.
- (iv) The Freedom Fighters pension approved by Ministry of Home Affairs.
- (v) Payment of ex-gratia pensions to the families of deceased CPF beneficiaries introduced by Central Government w.e.f. 01.01.1986.

3. Payment of pensions, including Family Pensions by banks on monthly basis, is automatic and no bill is required to be submitted. The amount of monthly pension, including relief on pension sanctioned by Government from time to time, is credited by the paying branch of authorized banks selected by the pensioner to his or her joint account with his/her spouse. Payment of pension in cash is not permitted.

4. Government of India has introduced a New Defined Contribution Pension Scheme replacing the existing systems of Defined Benefit Pension System vide Government of India, Ministry of Finance, Department of Economic Affairs



Notification, dated 22/02/2003. The New Pension Scheme came into operation with effect from 01/01/2004 and is applicable to all new entrants to Central Government service, except Armed Forces, joining Government service on or after 01/01/2004. As an interim arrangement, CPAO was made Custodian of maintenance of all records related to the fund of subscribers till an Authority-PFRDA, constituted by Government for framing all activities and to take over New Pension Scheme, came into force. Even after PFRDA came into operation, co-ordination and other aspects of NPS is being handled by CPAO.

5. The decision of providing Provisional Pension under New Pension Scheme Additional Relief to the family members of deceased and disabled employees covered under New Pension Scheme has come into force w.e.f. 05/05/2009. The Provisional Pension is being electronically remitted by CPAO in respect of Central Civil Pension – New Pension Scheme subscribers each month by direct credit to the pension account of the beneficiary after the completion of the first time identification formalities by the pension account holding branch. During the year 2014-15, an expenditure of Rs.1087 (th) (6 no. of pensioners) for ordinary pension (Invalid Pension) and Rs.6611 (th) (18 no. of pensioners) has been incurred for disbursement of Extra Ordinary Pension (Disability Pension). As far as family pension is concerned under New Pension Scheme an expenditure of Rs. 19,45,46(th) and Rs.5,81,81(th) has been incurred for disbursement of Ordinary pension to 1393 pensioners and Extra ordinary pension to 204 pensioners respectively.

6. The budget of the Central Pension Accounting Office for the Pension Grant, incorporating the Major Head 2071-Pension and other Retirement Benefits and Major Head 2235- Social Security and Welfare, stood at Rs. 503 crores in the year 1990-91. Over a period of 24 years the expenditure under the grant has gone up

by approximately 50 times to Rs. 25297.72 crores in the financial year 2014-15. The composite grant is operated by all Civil Ministries, Defence (Civil), Departments of NCT of Delhi, Union Territories without Legislature and by CPAO. While the former book terminal retirement benefits like Commutation Value, Gratuity, Leave Encashment etc., CPAO accounts for the monthly pension/family pensions and other payments disbursed by banks and reported to CPAO through scrolls from banks.

7. The total staff in position as on 31-03-2015 was 125 as against sanctioned strength of 174. The range and volume of work handled by this office in 2014-15 is apparent from the following:

- The final Grant in 2014-15 for Grant No.40- Pension is Rs.25500.00 crores.
- 29 Banks authorized to disburse pension from 69662 Paying Branches of 42 CPPCs of banks.
- CPAO received PPOs from 583 PAOs and other offices all over India.
- Processed inward claims for reimbursement received from 29 A.Gs.
- Handled 40792 new Pension cases during 2014-15.
- Received 122425 Revision Cases during 2014-15.
- Received and registered 87553 Grievances during 2014-15.
- The RTI Section received 1373 applications with 100% success ratio as in no case any penalty imposed against CPAO.
- Legal Cell dealt with 1182 Legal matters consisting of Legal Notices and Notices of appearance received from various benches CAT, High Court, Consumer Forums etc.

8. The quantum of work detailed above is handled in an efficient and smooth manner through extensive use of information technology. A predominant range of

functions starting from receipt of dak to final dispatch, alongwith the attendant stages of processing of pension papers have been computerized. The Software package "Pension Authorisation, Retrieval and Accounting System" (PARAS) has been developed by Central Pension Accounting Informatics Division of NIC in CPAO from August, 2007 onwards. The computerization has enhanced transparency and accountability of the processes of CPAO.



## **CHAPTER-II**

### **CPAO-AN OVERVIEW**

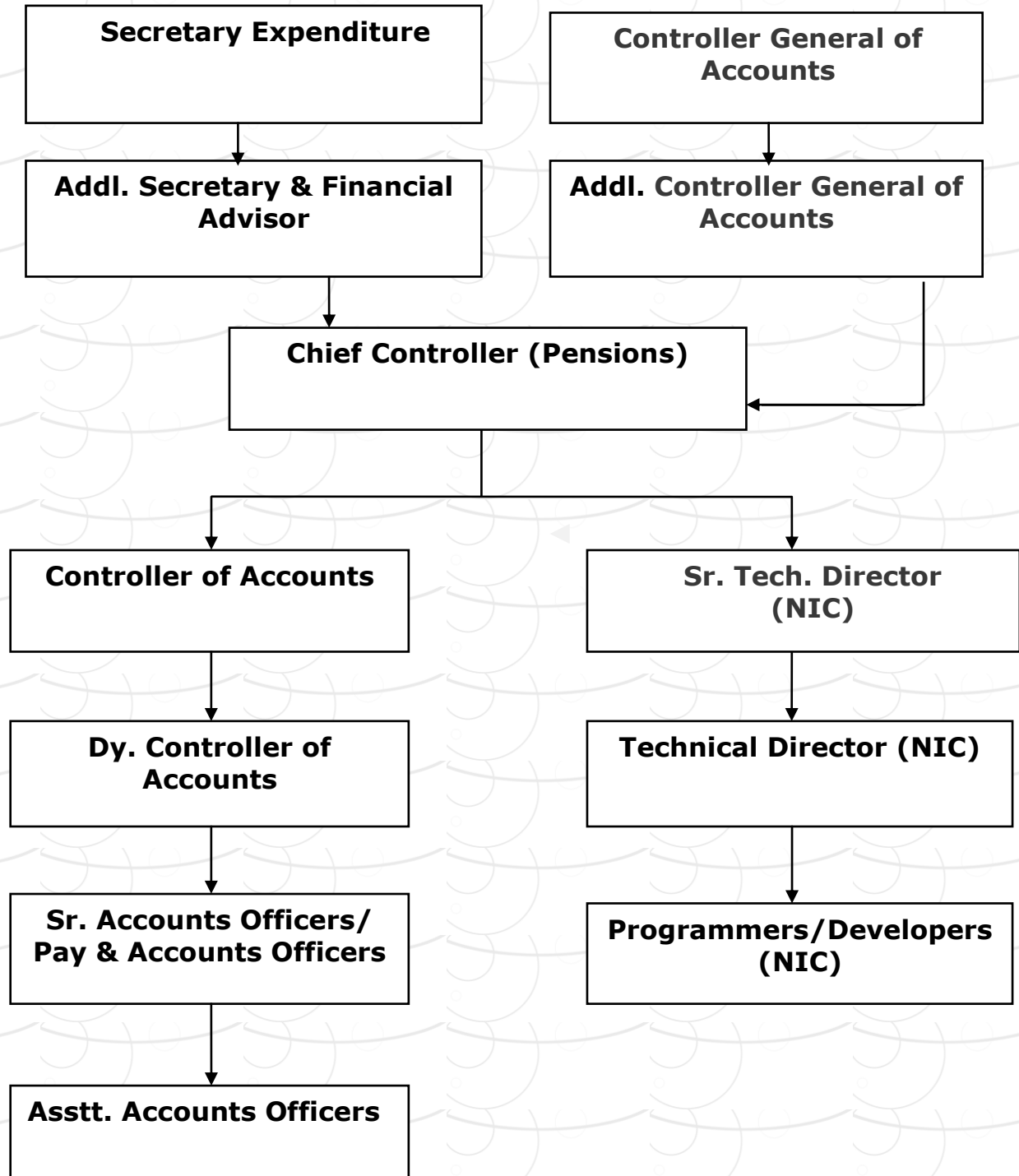
Secretary (Expenditure) is the Chief Accounting Authority of the Department of Expenditure in the Ministry of Finance. CPAO is an attached office of the Department of Expenditure in the Ministry of Finance. Secretary (Expenditure) discharges his functions with the assistance of Additional Secretary & Financial Adviser and Chief Controller (Pensions). The Chief Controller (Pensions) reports to Controller General of Accounts through Additional Controller General of Accounts. The Organizational Chart is given at page 7.

The Central Pension Accounting Office is headed by the Chief Controller (Pensions). Chief Controller (Pensions) performs his/her duties with the assistance of one Controller of Accounts, one Dy. Controller of Accounts/Assistant Controller of Accounts, Senior Technical Director/Technical Director (NIC) and 23 Senior Accounts Officers/Pay & Accounts Officers amongst other staff.

At the close of the financial year Annual accounts viz. Statement of Central Transactions, Appropriation Accounts and Finance Accounts are prepared and submitted to the offices of Director General of Audit, Central Revenues and Controller General of Accounts, Ministry of Finance.

Accounting information and data are also provided to the Ministry of Finance, Department of Expenditure to facilitate effective budgetary and financial control of Grant No.40 - Pensions. Quarterly progressive expenditure figures under various subheads of the grant are furnished to Budget Section of the Ministry of Finance.

# ORGANIZATIONAL CHART



## **Brief description of duties of various units of CPAO**

A brief description of duties of each unit being handled with the support of total 125 Staff members in position as on 31-03-2015 is as under: -

- i. Authorization Sections:** Deal with issue of Special Seal Authorities (SSAs) to CPPCs of banks for arranging payment through the selected paying branch to Pensioners on receipt of PPO/Revision authority from PAOs concerned.

### **Allocation of Ministries to Authorization Sections is as under:**

**Authorization I:** Ministry of Agriculture, Water Resources, Food, Rural Areas & Employment, Petroleum & Natural Gas, Fertilizer, Commerce, Power & Energy, Coal, Labour, Health & Family Welfare, Industry, Information & Broadcasting, Law & Justice including Judges of Supreme Court and High Courts, Planning, Surface & Transport, Steel & Mines, Supply, Civil Aviation, Non-Conventional Energy, Chemical & Petro Chemical, Human Resource Development, Urban Development, MP-Lok Sabha and Rajya Sabha, Lok Sabha and Rajya Sabha Sectt., NCT of Delhi.

**Authorization II :** Ministry of Finance including O/o CGA, Controller of Aid, Accounts & Audit, M/o Information Technology, Presidents Sectt., PPG & Pension, CBEC, CBDT, Science & Technology, Civil Supplies, External Affairs, Environment & Forest, CPAO, Food Processing, Telecommunication, Posts, Election Commission, Atomic Energy, Space, All AGs, Director of Audit & Accounts, All Union Territories without Legislature, Ministry of Defence (Civil).

**Authorization III :** Ministry of Home Affairs including CISF, BSF, CRPF and other Para Military Forces and Freedom Fighters.

- ii. Technical Section:** Technical Section is an important part of CPAO which not only provides technical expertise and required analysis but also plays an

important role in formulating and interpreting Rules & Regulations related to pensions by providing valuable feedbacks to DOPT and DPPW. This section also provides feedback to CGA's Office for updation/amendments in Chapter-7 of Civil Account Manual. Modification of CPAO's publication "Scheme for Payment of Pensions to Central Government Civil Pensioners by Authorised Banks" is also dealt by this section. The project documents of any new e-project like e-Scroll, e-PPO etc. are also prepared by this section with the help of NIC, CPAO and O/o CGA. This section issues PPO numbers to all PAOs in November every year for the forthcoming calendar year.

**iii. Accounts Section:** Co-ordinates Monthly Accounts for Grant No.40 – Pensions, prepares Appropriation Account, Finance Account, Statement of Central Transactions and Accounts at a Glance. Operates Grant No.56 (MHA) pertaining to Freedom Fighter Pensions. Settles Inward and Outward claims against 29 AGs in respect of pension paid to Civil Pensioners, Family Pensioners, Freedom Fighter pensioners, Burma Pensioners and High Court Judges. Deposits remittances received from different banks into Govt. A/c. Generates Scheme-wise Expenditure Statement and submits to NIC for uploading on CPAO website. Submits various important reports relating to Accounts to C&AG and CGA office.

**iv. Budget Section:** Prepares Budget Estimates of the ensuing year and Revised Estimates of the current financial year. Prepares and maps DDG, incorporating figures of BE/RE and actual expenditure of the previous year. Maintains all Govt. Servants records due to retire within ensuing 24 to 30 months as received from Ministries/Deptts for budget formulation. Reviews Expenditure on monthly/ quarterly basis to monitor the utilization of fund and follow up action. Submits quarterly return of expenditure to Internal Finance Unit of Ministry of Finance as well as Budget Division. Reviews expenditure trend of pension payment disbursed by Banks. Scrutinizes E-Lekha reports on weekly basis for effective control over budget.

**v. Data Bank Section:** Updates the BSR code Directory based on information received from different banks. Allots 12 digits PPO No. to Pre-1990 pension cases. It is custodian of records of pre-90 pensioners' data. Attends to

General Dak related to BSR Code, modification of PAO code, and allotment of New PPO No. received from PAO, Bank & Pensioners.

- vi. All India Service (AIS) Section:** This section process the Pension cases of All India Service officers as the Government of India has taken over the entire pension liability of AIS Officers who had already retired or would be retiring either from the State Government or from the Central Government with effect from 1<sup>st</sup> April, 2008. All India Service Officers and existing pensioners have the option of drawing pension through the Government of India or through the State Government on whose cadre they are borne.
- vii. Coordination Section:** Deals with coordination with Banks, different sections of CPAO and Ministries/Departments for submission of reports/information to O/o, CGA, DPPW etc. It coordinates meetings with Banks, training of Bank Officials etc.
- viii. Compilation & RBD Section:** E-scroll project was implemented w.e.f. 01.04.2013. Deals with booking of Pension Scrolls uploaded by banks in the e-Scroll portal of CPAO. Compiles the monthly Account on the basis of scrolls received from different banks. Reconciles figures of Date-wise Monthly Statement with Scrolls. Prepares the PSB Suspense report on the basis of Monthly statement of compilation and DMA – I statement received from CAS, RBI, Nagpur. Exercises post check of scrolls.
- ix. NPS Section:** Presently provisional pension/family pension is paid to the beneficiaries of New Pension Scheme in case of death or disability in terms of Department of Pension and Pension Welfare O.M. No. 38/41/06/P&PW(A) dated 05<sup>th</sup> May 2009 read with CGA's O.M. No. 1(7)/DCPS(NPS)/2009/TA/221 dated 02<sup>nd</sup> July 2009. The provisional pension is centrally disbursed by the Central Pension Accounting Office (CPAO) on monthly basis in respect of all the Central Civil NPS subscribers directly in the pension accounts of the beneficiaries.



Based on the Provisional Pension Payment Order (PPPO) received from the respective Ministry/Department, first time identification is sought by CPAO from the concerned bank branch of the beneficiary and on receipt of the same, bills are prepared by the NPS Section in CPAO and submitted to DDO, CPAO. After necessary scrutiny, the DDO, CPAO tenders the bill to pre-check section for payment to the beneficiaries through National Electronic Fund Transfer (NEFT) in the account of pensioner/family pensioner.

- x. Pre-Check Section:** Deals with the pre-check of bills concerning the establishment of Central Pension Accounting Office, New Pension Scheme – Additional Relief and Inward Claims etc. Compiles and submits the monthly account of CPAO to CGA. Maintains the GPF Ledger and BROADSHEETS of Long Term Advances of employees of CPAO. Prepares DDR Register, PAO Suspense, Pension Cases, New Pension cases, Receipt & Payment scrolls. Generates and maintenance various reports, e-lekha, e-scrolls. Reconciles work related to e-Payment System, Receipt & Payment with the DDO/Admin, Flash Figures, Review of balance, Provisional Accounts, Reconciliation of Headwise Appropriation Accounts. Provides information for monthly D.O. to CGA. Uploads NPS Contribution, MIS-8 Reports, e-TABF (24G) Reports, e-Lekha and maintain CPAO data backups with PNB Locker.
- xi. Administration & Establishment Section:** Deals with Administrative and Establishment matters of the Central Pension Accounting Office.
- xii. Internal Audit :** Internal Audit plays an important role in assisting the Management of an organization to achieve their role and objectives. The role of internal audit in CPAO is distinctly different from those in other Civil Ministries/Departments of the Government of India where the internal audit is required to check the initial records maintained in the executive offices.

The main objective of Internal Audit wing of CPAO is to see that the internal controls of bank are robust and the systems ensure correct and timely payment to Central Civil Pensioners, accurate accounting, reporting and redressal of grievances in accordance with the authorization made in the

Special Seal Authority/Pension Payment Order (SSA/PPO) as per Scheme for Payment of Pensions to Central Government Civil Pensioners by Authorized Banks and various instructions issued by the Government from time to time.

**xiii. R&D and old Records Section:** Receipt of dak inclusive of fresh PPOs, revision of pension, e-authorization etc. Sorting out the cases Section-wise. diarizing the dak according to its nature, distributing the dak to the concerned Sections. Dispatch of the finalized cases.

**xiv. Grievance Redressal Cell:** A Grievance Cell is functioning in CPAO to resolve the problems of pensioners. It has ten Toll-free telephone lines (No.1800-11-77-88) exclusively to attend to pension related queries. The pensioners can register their grievances/problems on the Website of CPAO through [www.cpao.nic.in](http://www.cpao.nic.in). They can also send their grievances/queries through e-mail to **cccpao@nic.in**. The grievances are settled / disposed-off in a time bound manner by a team of very experienced and dedicated persons deputed for this purpose.

**xv. RTI and Legal Cell:** Legal & RTI Cell was created in Oct'2012. Since its creation, Legal & RTI Cell is dealing exclusively with RTI matters such as RTI Applications, first Appeals, Second Appeals filed before Information Commission and legal matters such as Legal Notices served by advocates from all over India, Notices of Appearance received from different benches of Central Administrative Tribunals, Consumer Forums, Public Grievance Commissions, National Human Rights Commission and High Court Benches from around the country.

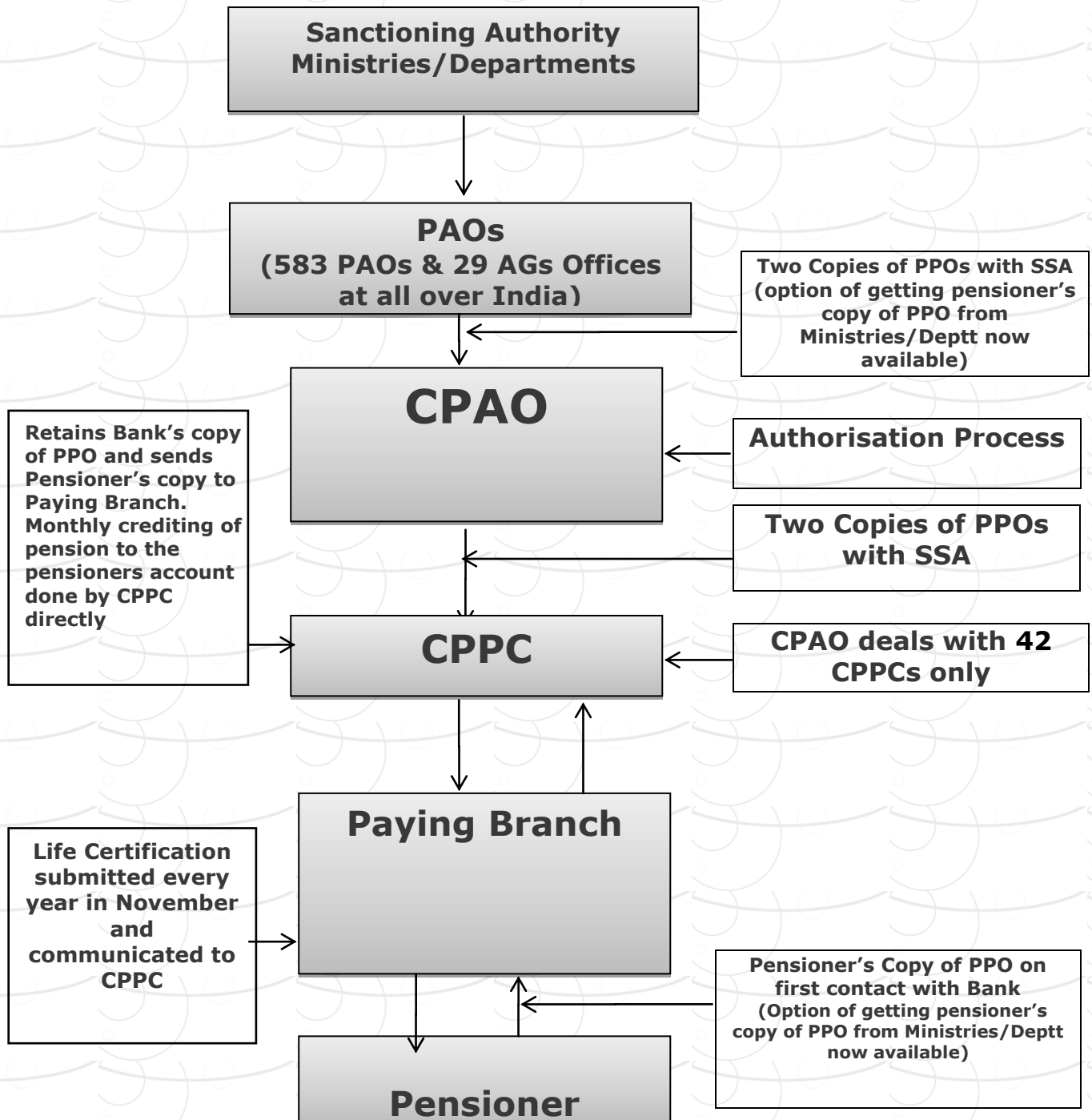
**National Informatics Centre (NIC):** NIC plays an important role in implementation of computerization and improving Information Technology in CPAO. NIC performs the following duties:

- Design Interfaces for all the Stakeholders, like Banks, RBI, PAOs, Pr.AOs, pensioner for transfer of information to/from CPAO.
- Advise CPAO for Infrastructure upgradation to improve efficiency of work.

- Business Process Reengineering
- System Analysis & Design
- Development
- Testing
- Training
- Maintenance of the Application and User Support
- Backup & Recovery
- Database Administration
- Servers Administration
- Data updation for website on NIC data centre, remotely from CPAO server on a daily basis. Website maintenance.
- Network Management, system startup & shutdown

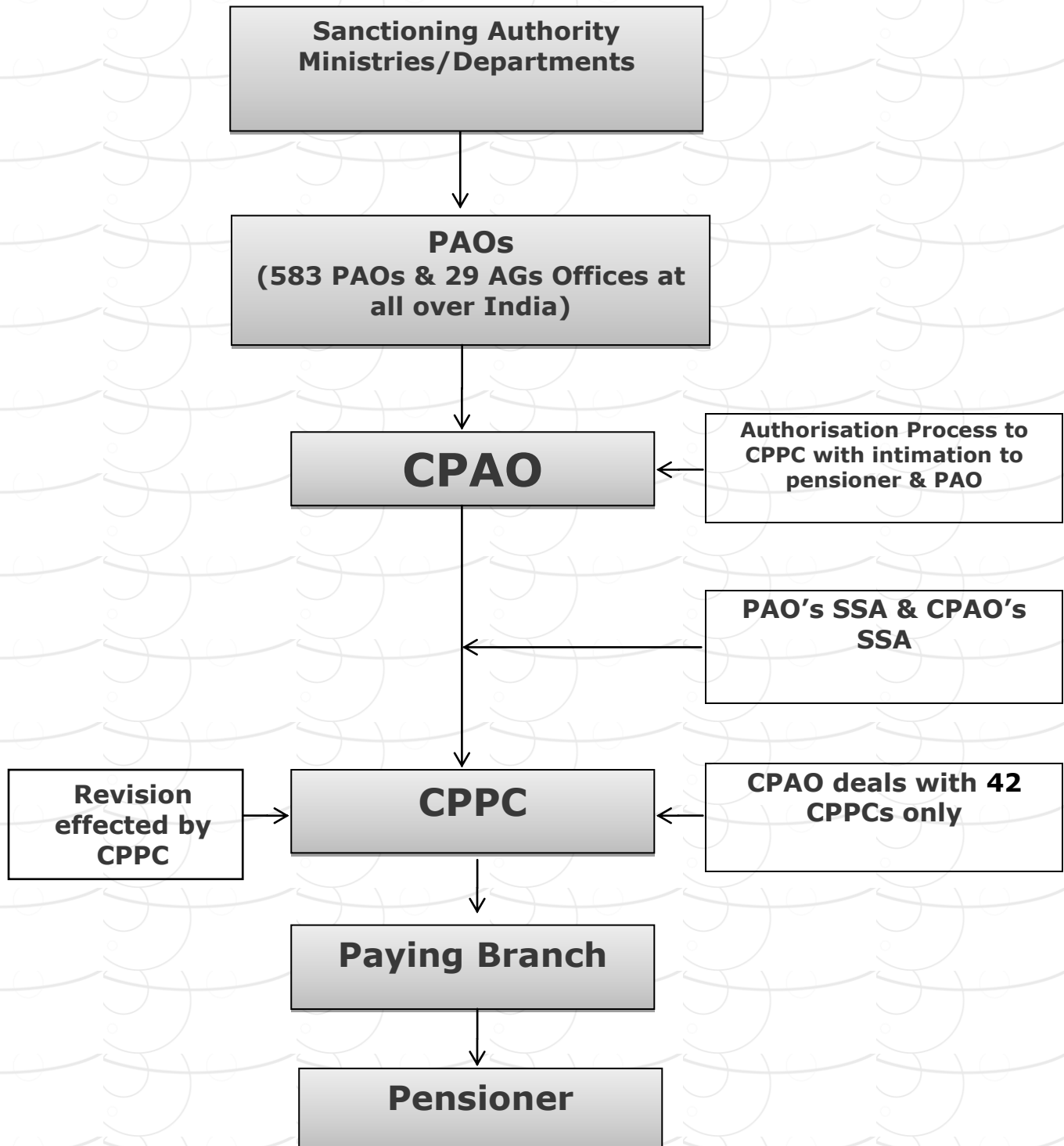
# System of Authorization of Pension Through Centralised Pension Processing Centres of the Banks

## Movement of Pension Payment Order (PPO)



# **System of Authorization of Pension Through Centralised Pension Processing Centres Of the Banks**

## **Movement of Pension Revision Authority**





## CHAPTER- III

### IT Initiatives of CPAO

To improve monitoring and transparency in work in Central Pension Accounting Office, all the pension processing activities have been computerized. Broad features of running and forthcoming I.T. projects may be viewed as under:

#### Website **cpao.nic.in**

The Website **www.cpaon.nic.in** is hosted at NIC Headquarter, which is a single window for pensioners of Central Civil Service. Its main features are:

- ◆ The data is updated on a daily basis including latest status of PPOs of pensioners.
- ◆ The Website generates Web reports for PAOs/ Pr. AOs /CGA for monitoring 6<sup>th</sup> Pay Commission revision cases pertaining to their ministries.
- ◆ The Website generates Web reports for banks for pension cases dispatched to particular bank within a given time.
- ◆ Generates enquiry of any case processed by CPAO by giving PPO No.
- ◆ Gives all pension related orders issued by DPPW and CPAO
- ◆ Having Web based Pensioners Grievances module to lodge complaints/ grievances.
- ◆ Upload facility of e-Revision and e-PPO by PAOs.
- ◆ Upload facility of e-Scrolls by Banks.

## **PARAS**

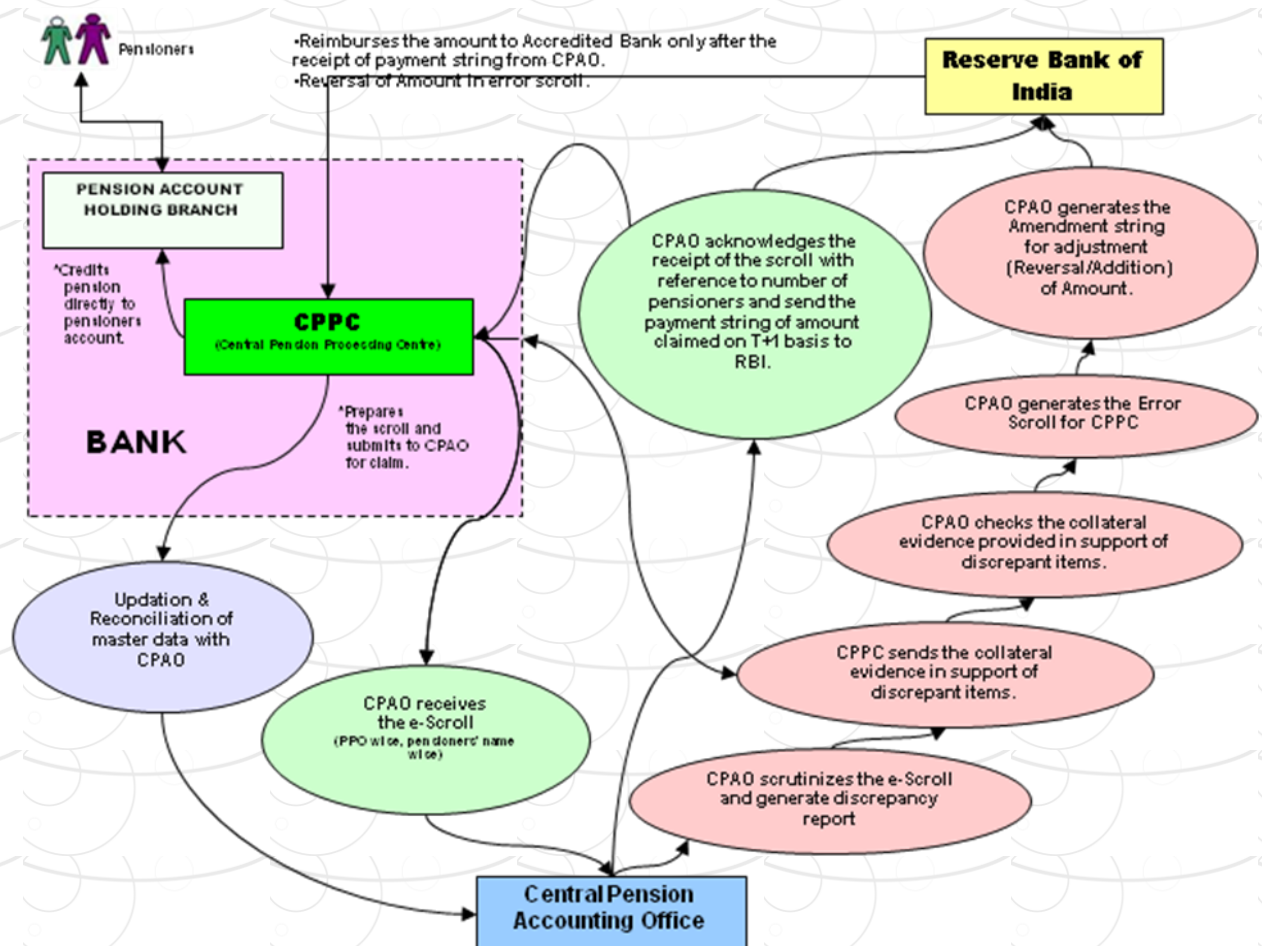
National Informatics Centre (NIC) in association with CPAO developed **PARAS (Pension Authorisation, Retrieval and Accounting System)**. Its main features are:

- PARAS Software has been developed for Authorization, Accounting and Post audit of Central Civil Pensioners.
- Business Process Reengineering of PEARL (older system in Oracle 7.0 UnixWare 1.1 on dumb terminals)
- Authorizes Central Civil, All India Services, ex-MPs, ex-President & ex-Vice President, Central Freedom Fighters & Delhi Govt. Pensioners to 42 CPPCs for pension disbursed by more than 69662 branches of 26 Public Sector Banks & 3 Private Sector Banks
- Accounting of the pension disbursed by banks & reimbursed by Govt.
- Amendment (Revision, Commutation) of the Pensioners Cases
- Grievance Redressal
- Provisions for VIP, RTI & Court Cases
- Databank Creation of Pre-1990 pensioners (about 2 lakh pensioner data )
- AG Claims Management
- Tracking of the cases right from the receipt to dispatch
- Main Modules – ( Reception, Receipt & Dispatch, Authorization, SSA Printing, General Dak, Databank & database, AG Claims Mgt., MIS, RTI, Compilation, Enquiry)
- Enquiry of the pension case on website .cpao.nic.in/.cpao.gov.in
- Database of about 10 Lakh Pensioners & about 14.59 Lakh amendments cases.

**e-Revision:** National Informatics Centre (CGA) in association with CPAO has developed e-Revision to facilitate the Pay and Accounts Offices to finalize electronically the revision of pension cases of pre-2006 pensioners. This has helped PAOs in quick and accurate disposal of pre-2006 cases.

**e-Payment:** e-Payment system has been implemented in the C.P.A.O. w.e.f. 31.10.2011 and is running successfully. All the payment regarding salary and contractors are being made through e-payment through the GEPG site. It is an easy mode to make payment for this office.

**e-Scroll:** e-Scroll has been initiated to receive electronic scrolls from banks having pensioner-wise details of pension paid. Under this system, Banks are sending Electronic Scrolls to CPAO for each and every reimbursement from RBI. The Process of generation and submission of e-scroll is shown in following diagram:



#### Objectives of e-scroll system:

- To check the accuracy of the payments claimed by the banks;
- To incorporate the on-going change information into the Data base;
- To enable CPAO for accurate forecasting of budget;
- To check the lag between Authorization by CPAO and credit to pensioner's accounts by banks;
- Effective reconciliation between Put-through and Scroll amounts;

#### Benefits of e-scroll system:

- No data entry at CPAO for compilation of Accounts;
- Effective monitoring of receipt of scrolls;
- Post audit of pension paid by the bank;
- Reduction in PSB Suspense Account Balances;
- Verification of timely and accurate payment to Pensioners;
- Timely redressal of Pensioners' grievances.

#### Effect of Introduction of e-scrolls during the year 2014-15

- Submission of Annual Accounts without material excess or saving
- Reduction of PSB Suspense Balances
- Recovery of several crores from Banks on account of claims not belonging to CPAO

**CPPC:** In order to further improve the pension payment System, Banks have established Centralized Pension Processing Centers (CPPC), where the entire pensioner database of respective banks is kept, processing of pensions are done centrally and pension are credited in the respective Bank Branches. It will be repository of entire pensioner Database of respective banks.

The benefits are:

- CPAO is able to identify/verify whether each pensioner has got the pension.
- Disbursement is made in time after accurate pension calculation.
- Commutation restored in time.
- Pensioners' grievances handled efficiently by Bank/ CPAO

**e-PPO Project:** CPAO has initiated for Electronic Transmission of Electronic PPO from PAO to CPAO to banks. Its benefits are:-

- To reduce time and effort of Data Entry at CPAO and Banks.
- Reduce the time and money spent in postage from PAO to CPAO and to the Banks.
- Discontinuation of PPO Booklet and its replacement by one A4 size paper generated from e-PPO Website.

**NPS-AR Project:** CPAO is giving pensions to pensioners under New Pension Fund Additional relief system by directly crediting to their accounts. The software for entry and preparation of bill of such cases has been prepared and direct disbursement is done using e-payment gateway since Nov-2011.



**Grievances:** Web based Pensioners Grievance module is implemented on cpao.nic.in, on which pensioner can give his complaint/ Grievance and monitor it.

**CPAO Website:** Web Site [www.cpaon.nic.in](http://www.cpaon.nic.in) is hosted at NIC HQ, which is single window service for pensioners of Central Civil Service and other stakeholders. Its main features are:

- The data is updated on a daily basis including latest status of PPOs of pensioners.
- The Website generates Web reports for PAOs/ Pr. AOs/ CGA for monitoring 6 CPC revision cases pertaining to their ministries (G2G Interface)
- The Website generates Web reports for banks for pension cases dispatched to particular bank within a given time (G2B Interface)
- Generates enquiry of any case processed by CPAO by giving PPO No. (G2C Interface)
- Provides all pension related order issued by DPPW and CPAO.

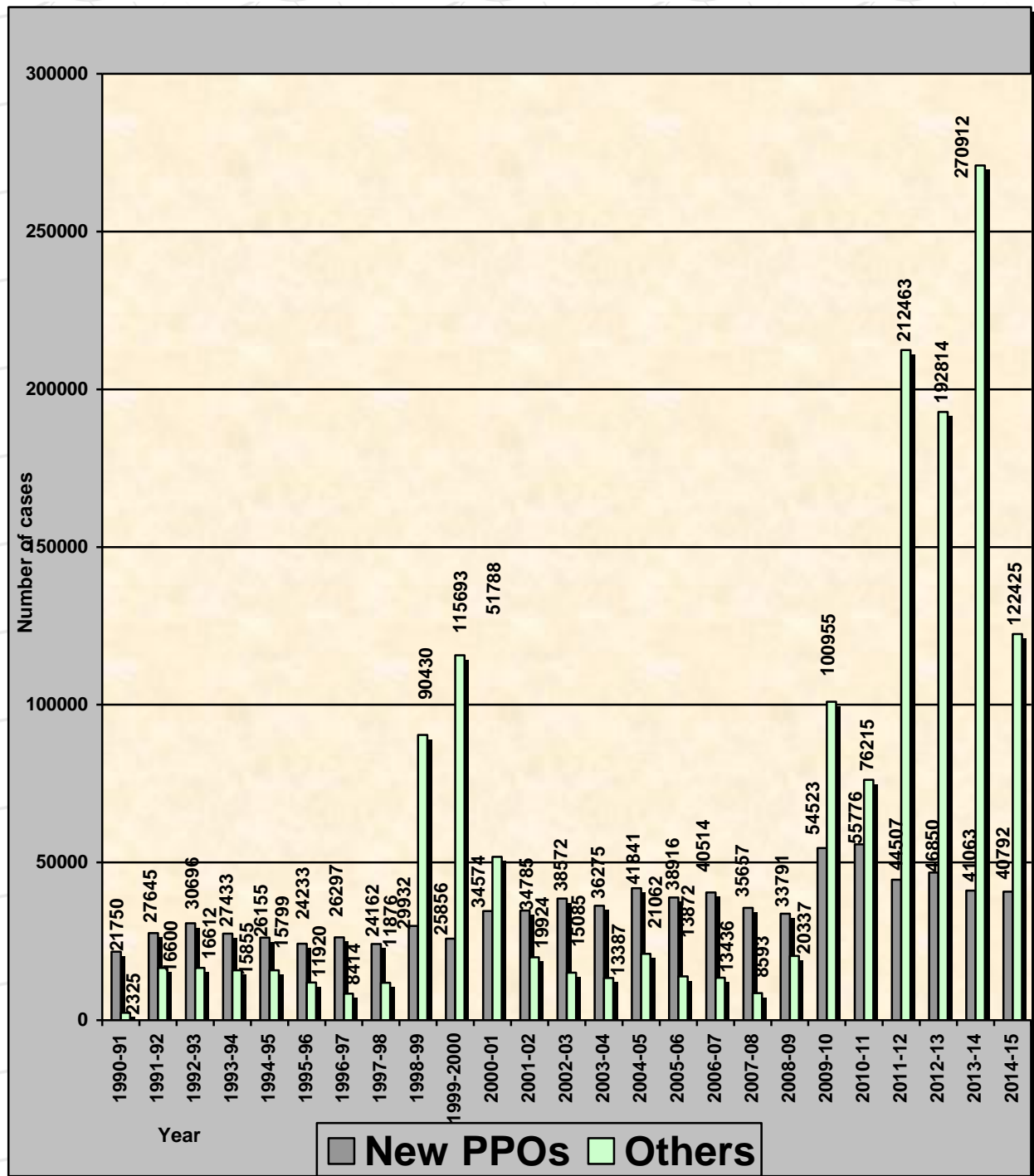
## CHAPTER –IV

### Physical Performance

#### PERFORMANCE OVER THE YEARS SINCE 1990

Year	NEW PPOs	OTHERS (REVISION TRANSFER, COMMUTATION, SWITCH OVER)
1990-91	21750	2325
1991-92	27645	16600
1992-93	30696	16612
1993-94	27433	15855
1994-95	26155	15799
1995-96	24233	11920
1996-97	26297	8414
1997-98	24162	8414
1998-99	29932	90430
1999-00	25856	115693
2000-01	34574	51788
2001-02	34785	19924
2002-03	38572	15085
2003-04	36275	13387
2004-05	41841	21062
2005-06	38916	13872
2006-07	40514	13436
2007-08	35657	8593
2008-09	33791	20337
2009-10	54523	100955
2010-11	55776	76215
2011-12	44507	212463
2012-13	46850	192814
2013-14	41063	270912
2014-15	40792	122425

## Performance over the years



## NEW PPO/SSA ISSUED IN 2014 -2015

MINISTRY/DEPARTMENT	No. of PPO/SSA
ACCOUNTANT GENERAL(A&E)	1334
ACCOUNTANT GENERAL(AIS)	154
ACCOUNTANT GENERAL(H C JUDGES)	48
ACCOUNTANT GENERAL(STATES)	59
ADMN. OF DAMAN & DIU	25
AGRICULTURE	473
ANDAMAN & NICOBAR ISLAND ADMN.	826
ATOMIC ENERGY	1151
CHANDIGARH ADMINISTRATION	451
CHEMICAL & FERTILIZER	40
CIVIL AVIATION	65
COAL	29
COMMERCE & TEXTILES	451
CONSUMER AFFAIR FOOD & PUB DST	165
CORPORATE AFFAIRS	65
DADRA & NAGAR HAVELI	74
DAMAN AND DIU	67
DEFENCE (CIVIL)	71
DELHI ADMINISTRATION	4044
DEPARTMENT OF LAND RESOURCES	7
DEV. OF NORTH EASTERN REGION	6
DIRECTOR PENSION (AIS)	5
DRINKING WATER SUPPLY	5
DY. SECY, PERS & ADMN. REF DEP	30
Dir.Gen.of Audit, Def.Services	21
EARTH SCIENCES	246
ELECTION COMMISSION OF INDIA	8
ENVIRONMENT & FORESTS	146
EXTERNAL AFFAIRS	253
FINANCE	366
FINANCE - C.B.E.C.	2279
FINANCE- C.B.D.T.	1454
FOOD PROCESSING INDUSTRIES	6
HEALTH & FAMILY WELFARE	1147
HOME AFFAIRS	15209
HUMAN RESOURCES DEVELOPMENT	552
INDUSTRY	265
INFO. & BROAD./ PRASAR BHARTI	51
INFORMATION AND BROADCASTING	583
INFORMATION AND TECHNOLOGY	126

Indian Audit & Accounts Deptt.	2
LABOUR	319
LAW, JUSTICE AND SCI	124
LOK SABHA SECRETARIAT	436
MINES	802
NATIONAL DISASTER MANAGMENT AU	3
NEW AND RENEWABLE ENERGY	18
NORTH EASTERN COUNCIL	7
Not Available	2
PERSONNEL,PUBLIC GRIEVANCES	1154
PETROLEUM AND NATURAL GAS	9
PLANG,STATS & PROG. IMPLMNTN	305
PONDICHERY ADMINISTRATION	1
POWER	73
PRASAR BHARTI	835
PRESIDENT'S SECRETARIAT	26
RAJYA SABHA SECRETARIAT	87
REGIONAL PAY & ACCOUNTS OFFICE	1
RPAO,NSG,HYDERABAD	1
RPAO- (NSG)	1
RURAL DEVELOPMENT	19
SCIENCE & TECHNOLOGY	492
SHIPPING,ROAD TRNSPRT&HIGHWAYS	154
SOCIAL JUSTICE AND EMPOWERMENT	47
SPACE	544
STEEL	12
SUPPLY	111
TELECOMMUNICATION	56
UIDAI	1
URBAN DEVELOPMENT	1702
UT LAKSHADWEEP	209
WATER RESOURCES	882
<b>GRAND TOTAL</b>	<b>40792</b>



## REVISION OF SSA ISSUED IN 2014 -2015

MINISTRY/DEPARTMENT	No. of SSA
ACCOUNTANT GENERAL(A&E)	6179
ACCOUNTANT GENERAL(AIS)	38
ACCOUNTANT GENERAL(H C JUDGES)	360
ACCOUNTANT GENERAL(STATES)	145
ADMN. OF DAMAN & DIU	9
AG (A&E), WEST BENGAL	2
AGRICULTURE	3138
ANDAMAN & NICOBAR ISLAND ADMN.	1331
ATOMIC ENERGY	4707
CHANDIGARH ADMINISTRATION	400
CHEMICAL & FERTILIZER	74
CIVIL AVIATION	1617
COAL	406
COMMERCE & TEXTILES	359
CONSUMER AFFAIR FOOD & PUB DST	2143
CORPORATE AFFAIRS	362
DADRA & NAGAR HAVELI	81
DAMAN AND DIU	104
DEFENCE (CIVIL)	135
DELHI ADMINISTRATION	3808
DEPARTMENT OF LAND RESOURCES	2
DIRECTOR PENSION (AIS)	5
Dir.Gen.of Audit, Def.Services	6
EARTH SCIENCES	683
ELECTION COMMISSION OF INDIA	3
ENVIRONMENT	6
ENVIRONMENT & FORESTS	220
EXTERNAL AFFAIRS	446
FINANCE	3337
FINANCE - C.B.E.C.	3780
FINANCE- C.B.D.T.	11646
FOOD PROCESSING INDUSTRIES	38
HEALTH & FAMILY WELFARE	1247
HOME AFFAIRS	41812
HUMAN RESOURCES DEVELOPMENT	1082
INDUSTRY	408
INFO. & BROAD./ PRASAR BHARTI	21
INFORMATION AND BROADCASTING	1366
INFORMATION AND TECHNOLOGY	55
LABOUR	820
LAKSHADWEEP ADMN.	9

LAW, JUSTICE AND SCI	124
LOK SABHA SECRETARIAT	192
MINES	1346
NATIONAL DISASTER MANAGMENT AU	2
NEW AND RENEWABLE ENERGY	2
NORTH EASTERN COUNCIL	3
PERSONNEL,PUBLIC GRIEVANCES	6471
PETROLEUM AND NATURAL GAS	23
PLANG,STATS & PROG. IMPLMNTN	1305
PONDICHERY ADMINISTRATION	2
POWER	187
PRASAR BHARTI	2184
PRESIDENT'S SECRETARIAT	190
RAJYA SABHA SECRETARIAT	101
RURAL DEVELOPMENT	58
SCIENCE & TECHNOLOGY	1208
SHIPPING,ROAD TRNSPRT&HIGHWAYS	652
SOCIAL JUSTICE AND EMPOWERMENT	37
SPACE	3039
STEEL	8
SUPPLY	770
TELECOMMUNICATION	1203
URBAN DEVELOPMENT	7106
UT LAKSHADWEEP	92
WATER RESOURCES	3730
<b>GRAND TOTAL</b>	<b>122425</b>

## DELAY IN RECEIPT OF PPOs IN 2014 -2015

MINISTRY/DEPARTMENT	TOTAL PPOs RECEIVED	PPOs RECEIVED FROM PAOs ON OR BEFORE LAST DAY OF PRECEEDING MONTH OF RETIREMENT DATE	PPOs RECEIVED FROM PAOs AFTER LAST DAY OF PRECEEDING MONTH OF RETIREMENT DATE
ACCOUNTANT GENERAL(A&E)	1197	111	1086
ACCOUNTANT GENERAL(AIS)	148	7	141
ACCOUNTANT GENERAL(H C JUDGES)	49	5	44
ACCOUNTANT GENERAL(STATES)	51	3	48
ADMN. OF DAMAN & DIU	21	0	21
AGRICULTURE	414	4	410
ANDAMAN & NICOBAR ISLAND ADMN.	667	0	667
ATOMIC ENERGY	1073	178	895
CHANDIGARH ADMINISTRATION	374	35	339
CHEMICAL & FERTILIZER	33	0	33
CIVIL AVIATION	57	0	57
COAL	23	0	23
COMMERCE & TEXTILES	431	3	428
CONSUMER AFFAIR FOOD & PUB DST	131	12	119
CORPORATE AFFAIRS	58	0	58
DADRA & NAGAR HAVELI	70	0	70
DAMAN AND DIU	59	0	59
DEFENCE (CIVIL)	68	0	68
DELHI ADMINISTRATION	3430	0	3430
DEPARTMENT OF LAND RESOURCES	5	0	5
DEV. OF NORTH EASTERN REGION	6	0	6
DIRECTOR PENSION (AIS)	4	0	4
DRINKING WATER SUPPLY	4	0	4
DY. SECY, PERS & ADMN. REF DEP	29	0	29
Dir.Gen.of Audit, Def.Services	18	5	13
EARTH SCIENCES	204	6	198
ELECTION COMMISSION OF INDIA	6	0	6
ENVIRONMENT & FORESTS	116	9	107
EXTERNAL AFFAIRS	243	0	243
FINANCE	281	1	280
FINANCE - C.B.E.C.	1958	0	1958
FINANCE- C.B.D.T.	1258	0	1258
FOOD PROCESSING INDUSTRIES	6	0	6
HEALTH & FAMILY WELFARE	1009	11	998
HOME AFFAIRS	10606	460	10146
HUMAN RESOURCES DEVELOPMENT	477	16	461
INDUSTRY	230	19	211

INFO. & BROAD./ PRASAR BHARTI	32	0	32
INFORMATION AND BROADCASTING	499	0	499
INFORMATION AND TECHNOLOGY	110	0	110
Indian Audit & Accounts Deptt.	2	0	2
LABOUR	288	25	263
LAW, JUSTICE AND SCI	110	2	108
LOK SABHA SECRETARIAT	72	0	72
MINES	707	3	704
NATIONAL DISASTER MANAGMENT AU	3	0	3
NEW AND RENEWABLE ENERGY	15	1	14
NORTH EASTERN COUNCIL	7	0	7
PERSONNEL,PUBLIC GRIEVANCES	1056	91	965
PETROLEUM AND NATURAL GAS	9	2	7
PLANG,STATS & PROG. IMPLMNTN	271	11	260
PONDICHERY ADMINISTRATION	1	0	1
POWER	58	1	57
PRASAR BHARTI	662	0	662
PRESIDENT'S SECRETARIAT	15	0	15
RAJYA SABHA SECRETARIAT	21	0	21
REGIONAL PAY & ACCOUNTS OFFICE	1	0	1
RPAO,NSG,HYDERABAD	1	0	1
RPAO- (NSG)	1	0	1
RURAL DEVELOPMENT	18	0	18
SCIENCE & TECHNOLOGY	443	0	443
SHIPPING,ROAD TRNSPRT&HIGHWAYS	134	1	133
SOCIAL JUSTICE AND EMPOWERMENT	42	0	42
SPACE	504	100	404
STEEL	9	1	8
SUPPLY	96	0	96
TELECOMMUNICATION	54	0	54
UIDAI	1	0	1
URBAN DEVELOPMENT	1427	2	1425
UT LAKSHADWEEP	187	0	187
WATER RESOURCES	821	10	811
<b>Total</b>	<b>32491</b>	<b>1135</b>	<b>31356</b>

## CHAPTER-V

### APPROPRIATION ACCOUNTS-Grant No. 40-Pensions 2014-15

Appropriation Accounts indicate the expenditure in comparison with the amount of Voted grant and Charged appropriation as specified in the schedule.

During the financial year original provision was Rs.24778 crores and Supplementary was taken amounting to Rs. 722 crores (Total Final Grant was Rs. 25500 crores). The Head wise Appropriation Accounts for 2014-15 are as under: -

(Rs.in crores)						
Sl. No.	Major Head	Budget Estimates 2014-15	Suppl. Grant 2014-15	Final Grant 2014-15	Expenditure 2014-15	Excess (+) Saving (-) w.r.t. Final Grant
1.	2071- Pension and other Retirement benefits					
	Total	24721.55	722.00	25443.55	25257.73	(-)185.82
	Charged	94.90	35.00	129.90	126.97	(-)2.93
	Voted	24626.65	687.00	25313.65	25130.76	(-)182.89
2.	2235 – Social Security and Welfare					
	Total	56.45	NIL	56.45	39.99	(-)16.46
	Charged	0.10	NIL	0.10	0.12	(+)0.02
	Voted	56.35	NIL	56.35	39.87	(-)16.48
	<b>Total</b>	<b>24778.00</b>	<b>722.00</b>	<b>25500.00</b>	<b>25297.72</b>	<b>(-)202.28</b>
	<b>Charged</b>	<b>95.00</b>	<b>35.00</b>	<b>130.00</b>	<b>127.09</b>	<b>(-)2.91</b>
	<b>Voted</b>	<b>24683.00</b>	<b>687.00</b>	<b>25370.00</b>	<b>25170.63</b>	<b>(-)199.37</b>

## PENSIONS & OTHER RETIREMENT BENEFITS (MAJOR HEAD – 2071)

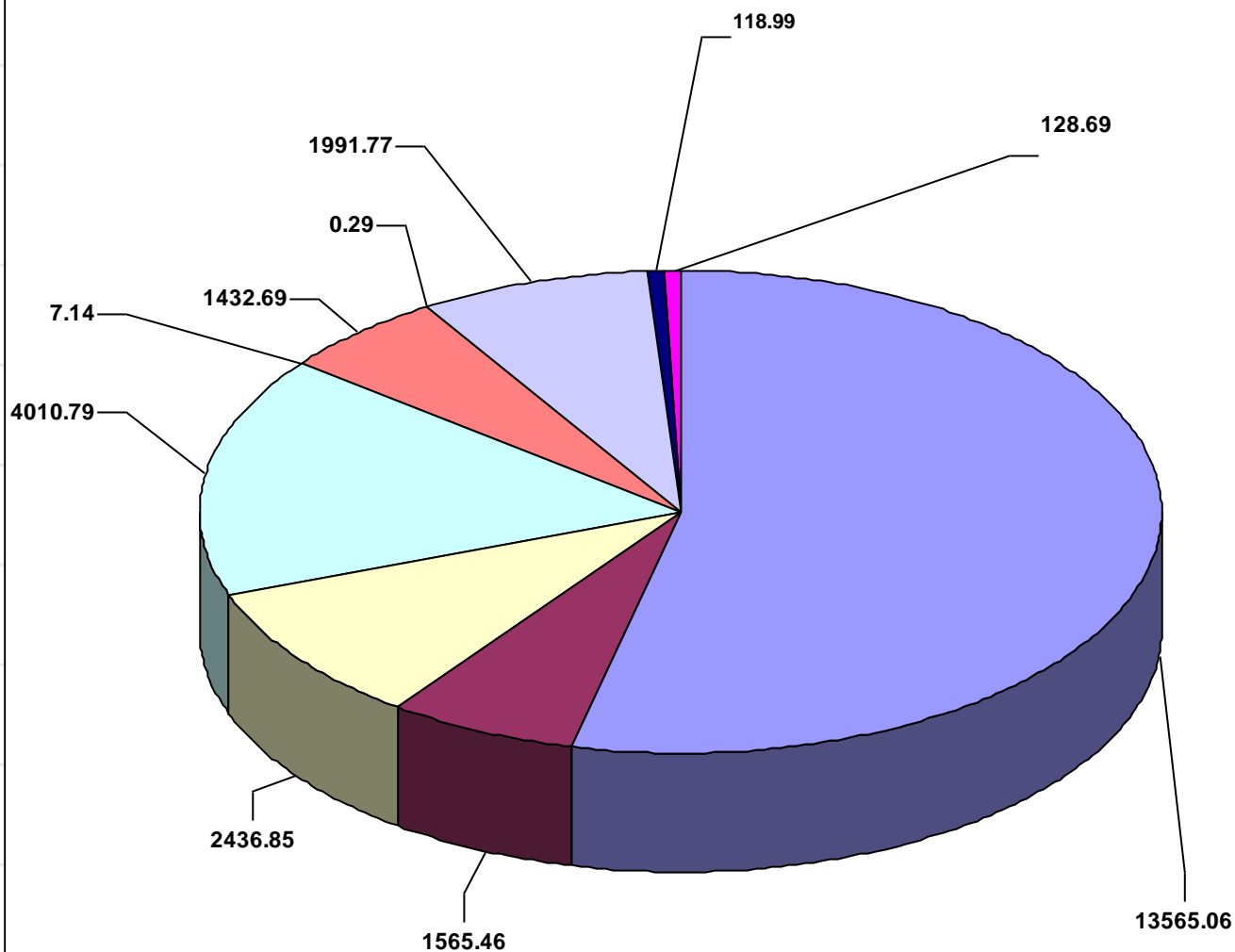
(Rs. in crores)

Sl. No.	Category	Final Grant 2014-15	Actual Exp. 2014-15	Excess (+) Saving (-)	% Increase (+) Decrease (-) over Final Grant in 2014-15
1.	SUPERANNUATION Total	13597.53	13565.06	(-) 32.47	(-) 0.24 %
	Charged	18.85	18.55	(-) 0.30	(-) 1.59 %
	Voted	13578.68	13546.51	(-) 32.17	(-) 0.24 %
2.	COMMUTED VALUE OF PENSION Total	1603.50	1565.46	(-) 38.04	(-) 2.37 %
	Charged	12.70	12.56	(-)0.14	(-)1.10 %
	Voted	1590.80	1552.90	(-)37.90	(-) 2.38 %
3.	GRATUITY Total	2380.00	2436.85	(+)56.85	(+) 2.39 %
	Charged	17.00	19.22	(+)2.22	(+)13.06 %
	Voted	2363.00	2417.63	(+)54.63	(+) 2.31 %
4.	FAMILY PENSION Total	4145.55	4010.79	(-) 134.76	(-) 3.25%
	Charged	4.45	3.67	(-)0.78	(-) 17.53 %
	Voted	4141.10	4007.12	(-)133.98	(-) 3.24 %
5.	CONTRIBUTIONS TO PROVIDENT FUND Total	12.00	7.14	(-) 4.86	(-) 40.50 %
	Charged	0.05	0.02	(-) 0.03	(-) 60.00 %
	Voted	11.95	7.12	(-)4.83	(-) 40.42 %
6.	LEAVE ENCASHMENT Total	1442.00	1432.69	(-) 9.31	(-) 0.65 %
	Charged	12.00	13.30	(+) 1.30	(+) 10.83 %
	Voted	1430.00	1419.39	(-)10.61	(-) 0.74 %
7.	EX-GRATIA PAYMENTS ARISING OUT OF SPECIAL VRS Total	1.00	0.29	(-)0.71	(-) 71.00 %
	Charged	-	-	-	-
	Voted	1.00	0.29	(-)0.71	(-) 71.00 %
8.	CONTRIBUTION FOR DEFINED CONTRIBUTION PENSION SCHEME Total	2001.50	1991.77	(-) 9.73	(-) 0.49 %
	Charged	4.30	4.23	(-) 0.07	(-) 1.63 %
	Voted	1997.20	1987.54	(-)9.66	(-) 0.48 %
9.	MISC. PENSIONARY PAYMENTS Total	131.70	118.99	(-)12.71	(-) 9.65 %
	Charged	60.55	55.42	(-)5.13	(-) 8.47 %
	Voted	71.15	63.57	(-) 7.58	(-) 10.65 %
10.	OTHERS Total	128.77	128.69	(-) 0.08	(-) 0.06 %
	Charged	-	-	-	-
	Voted	128.77	128.69	(-)0.08	(-) 0.06 %
	<b>TOTAL</b>	<b>25443.55</b>	<b>25257.73</b>	<b>(-) 185.82</b>	<b>(-) 0.73 %</b>
	<b>Charged</b>	<b>129.90</b>	<b>126.97</b>	<b>(-) 2.93</b>	<b>(-) 2.26 %</b>
	<b>Voted</b>	<b>25313.65</b>	<b>25130.76</b>	<b>(-) 182.89</b>	<b>(-) 0.72 %</b>



## PENSION & OTHER RETIREMENT BENEFITS MAJOR HEAD - 2071

( Rupees in crores)



- |                     |                  |                            |
|---------------------|------------------|----------------------------|
| ■ Superannuation    | ■ Commuted V.    | ■ Gratuity                 |
| ■ Family Pension    | ■ Cont. to P.F.  | ■ Leave Encashment         |
| ■ Ex-gratia payment | ■ Cont. for DCPS | ■ Misc. Pensionary Payment |
| ■ Others            |                  |                            |

**SOCIAL SECURITY AND WELFARE**  
**(MAJOR HEAD – 2235)**

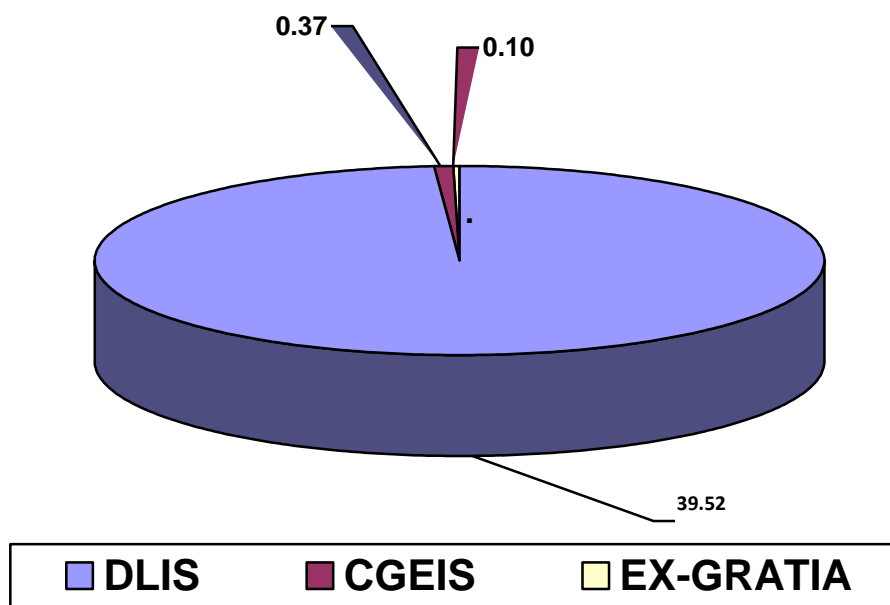
(Rs in crores)

SI. No.	Category	Final Grant 2014-15	Actual Expenditure 2014-15	Excess (+) Savings(-)	% Increase (+) Decrease (-) Over Final Grant in 2014-15
1.	DEPOSIT LINKED INSURANCE SCHEME Total	54.54	39.52	(-) 15.02	(-) 27.54 %
	Charged	0.09	0.12	(+) 0.03	(+) 33.33 %
	Voted	54.45	39.40	(-) 15.05	(-) 27.64 %
2.	C.G.E.I.S. Total	1.50	0.37	(-) 1.13	(-) 75.33 %
	Charged	0.01	0.00	(-) 0.01	(-) 100.00%
	Voted	1.49	0.37	(-) 1.12	(-) 75.17 %
3.	EX-GRATIA PAYMENT TO GOVERNMENT SERVANT DYING IN HARNESS Total	0.38	0.10	(-)0. 28	(-) 73.68 %
	Charged	-	-	-	-
	Voted	0.38	0.10	(-) 0.28	(-) 73.68 %
4.	OTHERS Total	0.03	0.00	(-) 0.03	(-) 100.00%
	Charged	-	-	-	-
	Voted	0.03	0.00	(-) 0.03	(-) 100.00%
	<b>TOTAL</b>	<b>56.45</b>	<b>39.99</b>	<b>(-) 16.46</b>	<b>(-) 29.16 %</b>
	<b>Charged</b>	<b>0.10</b>	<b>0.12</b>	<b>(+) 0.02</b>	<b>(+) 20.00 %</b>
	<b>Voted</b>	<b>56.35</b>	<b>39.87</b>	<b>(-) 16.48</b>	<b>(-) 29.25 %</b>
	<b>PENSION GRANT TOTAL MAJOR HEAD 2071+2235 Total</b>	<b>25500.00</b>	<b>25297.72</b>	<b>(-) 202.28</b>	<b>(-)0. 79 %</b>
	<b>Charged</b>	<b>130.00</b>	<b>127.09</b>	<b>(-) 2.91</b>	<b>(-) 2.24 %</b>
	<b>Voted</b>	<b>25370.00</b>	<b>25170.63</b>	<b>(-) 199.37</b>	<b>(-) 0.79 %</b>

## SOCIAL SECURITY & WELFARE MAJOR HEAD 2235

Proportionate Expenditure

*(Rupees in crores)*



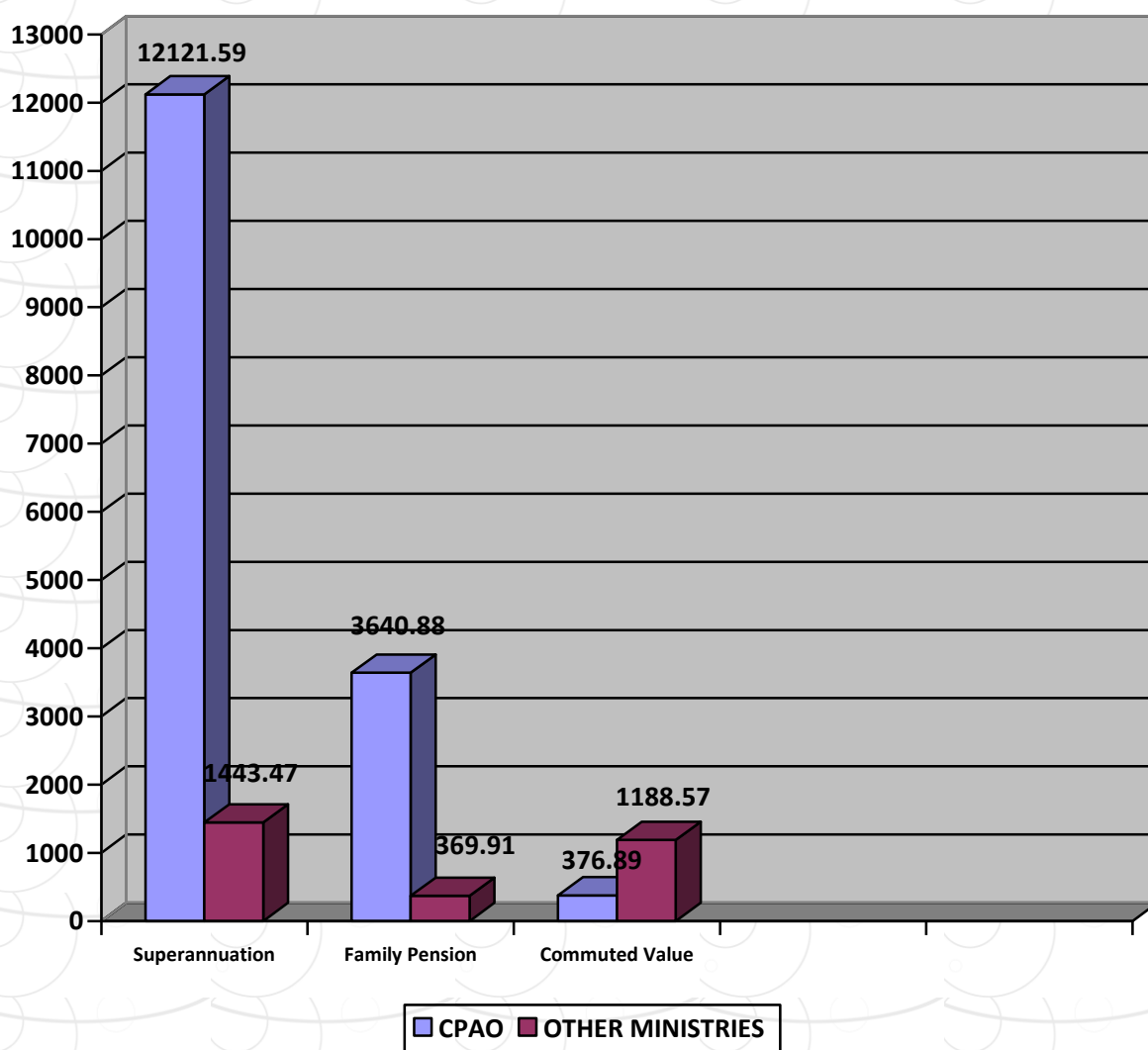
## EXPENDITURE UNDER SIX MAIN HEADS (MAJOR HEAD – 2071)

(Rs. in crores)

Sl. No.	Category	Expenditure Booked by CPAO	Expenditure booked by Other Ministries	TOTAL
1.	SUPERANNUATION			
	Total	12121.59	1443.47	13565.06
	Charged	18.29	0.26	18.55
	Voted	12103.30	1443.21	13546.51
2.	COMMUTED VALUE OF PENSION			
	Total	376.89	1188.57	1565.46
	Charged	0.00	12.56	12.56
	Voted	376.89	1176.01	1552.90
3.	GRATUITY			
	Total	51.40	2385.45	2436.85
	Charged	0.00	19.22	19.22
	Voted	51.40	2366.23	2417.63
4.	FAMILY PENSION			
	Total	3640.88	369.91	4010.79
	Charged	3.64	0.03	3.67
	Voted	3637.24	369.88	4007.12
5.	LEAVE ENCASHMENT			
	Total	25.20	1407.49	1432.69
	Charged	0.00	13.30	13.30
	Voted	25.20	1394.19	1419.39
6.	CONTRIBUTION FOR DEFINED CONTRIBUTION PENSION SCHEME			
	Total	0.10	1991.67	1991.77
	Charged	0.00	4.23	4.23
	Voted	0.10	1987.44	1987.54

## EXPENDITURE IN RESPECT OF SUPERANNUTION, COMMUTED VALUE AND FAMILY PENSION

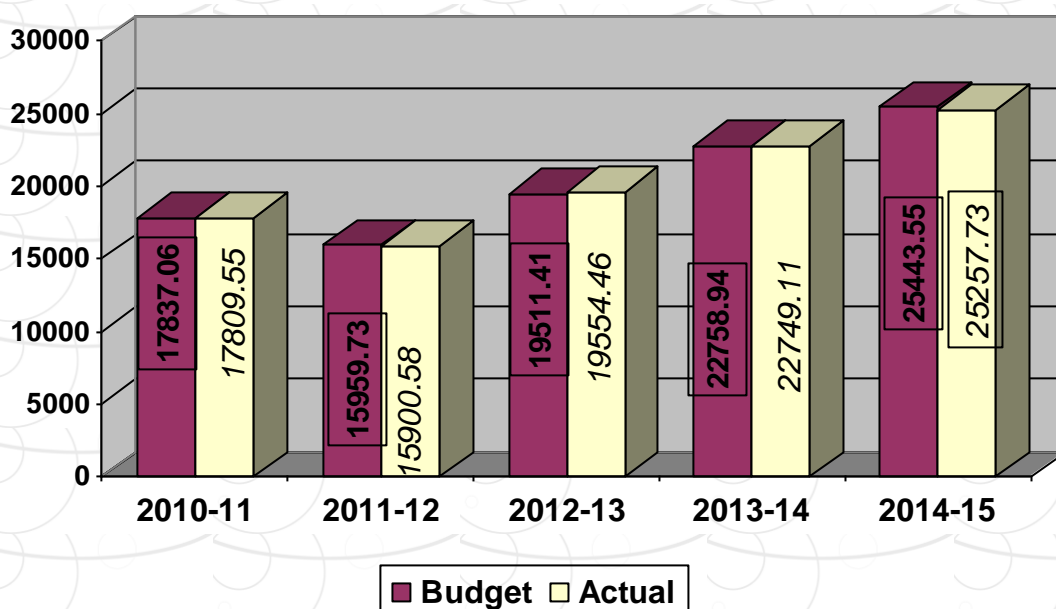
Rs. In crores



**STATEMENT OF EXPENDITURE**  
**IN RESPECT OF PENSION GRANT 2010-11 TO 2014-15**  
**MAJOR HEAD 2071-PENSION AND OTHER RETIREMENT BENEFITS**  
**(NON-PLAN)**

(Rs. in crores)

Sl. No	Category	2010-11		2011-12		2012-13		2013-14		2014-15	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
1.	Superannuation	8453.91	8394.31	9555.99	9635.52	10342.51	10380.55	12013.20	12139.38	13597.53	13565.06
2.	Commuted value of Pension	1699.85	1700.05	1678.20	1567.08	1695.20	1590.54	1641.20	1649.48	1603.50	1565.46
3.	Gratuity	2024.15	2025.78	2099.00	2138.26	2328.50	2401.03	2350.27	2374.66	2380.00	2436.85
4.	Family pension	1864.76	1857.54	2286.30	2369.01	2593.80	2582.57	3500.72	3518.95	4145.55	4010.79
5.	Contribution to Provident Fund	19.98	12.52	22.00	11.02	22.00	9.42	22.00	6.55	12.00	7.14
6.	Leave Encashment	1071.99	1093.49	1267.00	1189.67	1309.00	1308.57	1430.00	1318.22	1442.00	1432.69
7.	Cont. for Defined Pension Scheme	656.60	657.06	962.00	923.01	1132.00	1198.77	1652.80	1598.12	2001.50	1991.77
8.	Misc. Pensionary Payments	90.53	84.23	109.95	99.56	81.40	80.74	98.00	98.49	131.70	118.99
9.	Others	47.96	47.88	1.87	0.87	2.00	1.92	45.75	45.18	128.77	128.69
10.	Ex-Gratia Payments for Spl.VRS	30.00	27.72	4.00	1.70	5.00	0.40	5.00	0.08	1.00	0.29
<b>M.H. Total-2071</b>		<b>17837.06</b>	<b>17809.55</b>	<b>15959.73</b>	<b>15900.58</b>	<b>19511.41</b>	<b>19554.46</b>	<b>22758.94</b>	<b>22749.11</b>	<b>25443.55</b>	<b>25257.73</b>



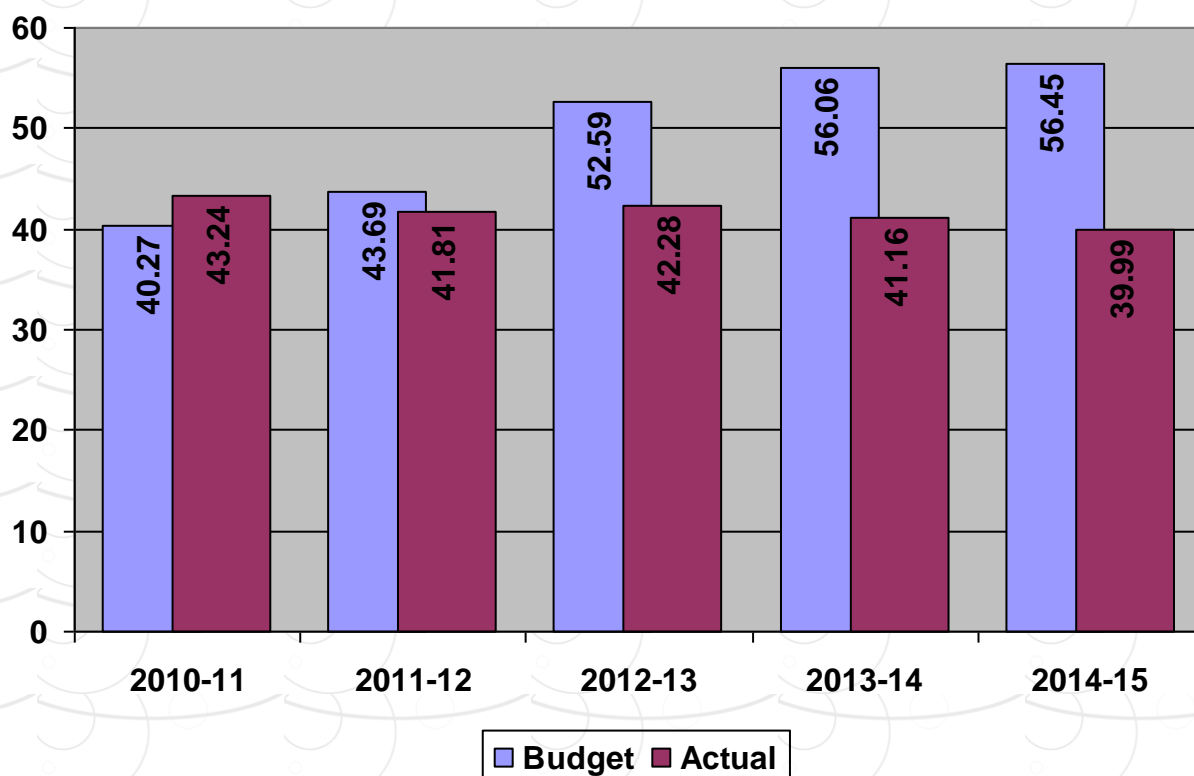


**STATEMENT OF EXPENDITURE**  
**IN RESPECT OF PENSION GRANT 2010-11 TO 2014-15**  
**MAJOR HEAD 2235-SOCIAL SECURITY AND WELFARE (NON-PLAN)**

**MAJOR HEAD 2235-SOCIAL SECURITY AND WELFARE (NON-PLAN)**

(Rs. in crores)

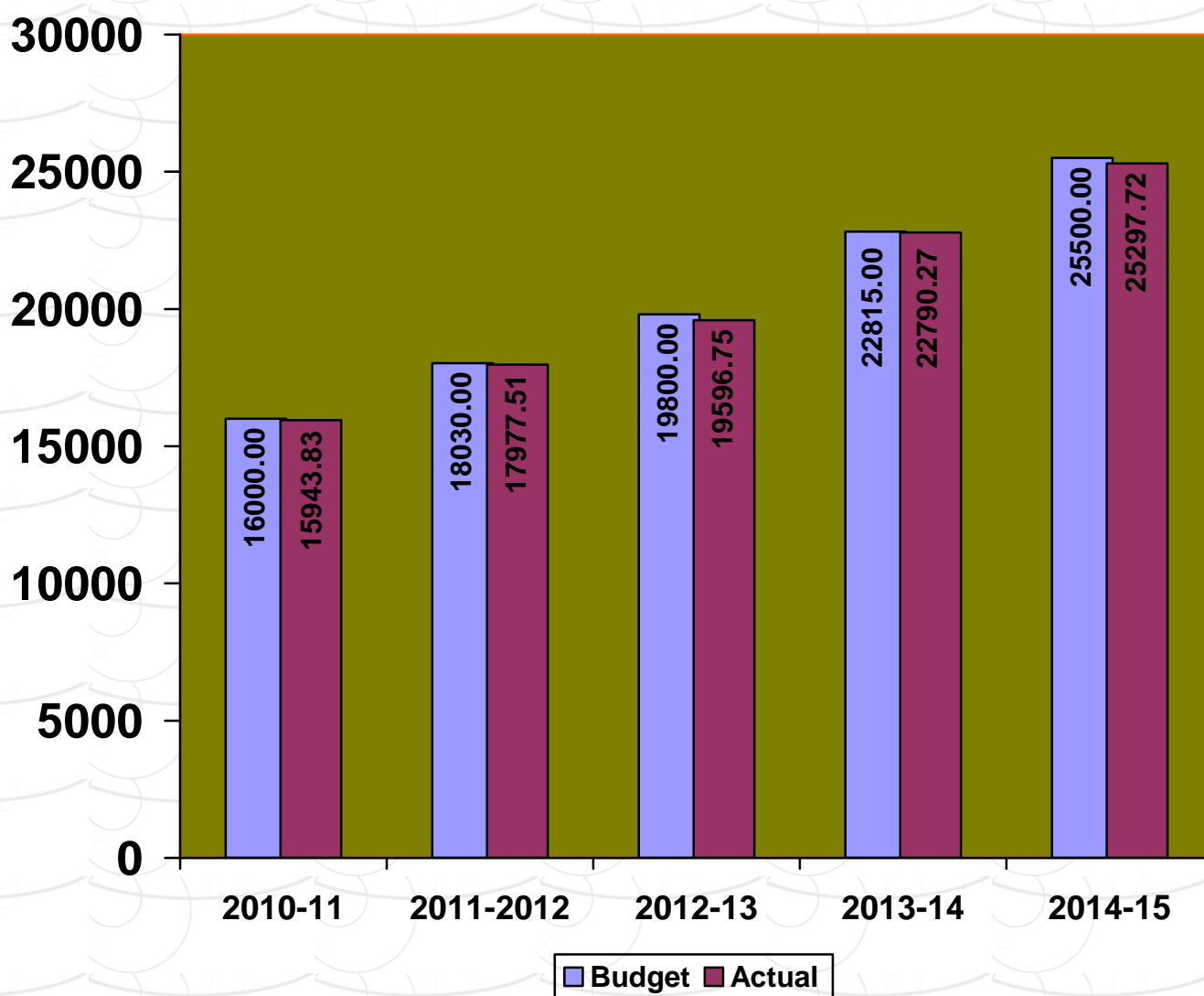
Sl. No	Category	2010-11		2011-12		2012-13		2013-14		2014-15	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
1.	Deposite Linked Insurance Scheme	38.14	41.35	41.36	39.90	50.09	41.54	53.06	40.54	54.54	39.52
2.	C.G.E.I.S.	0.91	0.86	1.00	1.01	1.00	0.72	1.50	0.59	1.50	0.37
3.	Ex-gratia payment to Government servant dying in harness	0.30	0.11	0.59	0.16	0.76	0.00	0.50	0.00	0.38	0.10
4.	Others	0.92	0.92	0.74	0.74	0.74	0.02	1.00	0.03	0.03	0.00
<b>M.H. Total-2235</b>		<b>40.27</b>	<b>43.24</b>	<b>43.69</b>	<b>41.81</b>	<b>52.59</b>	<b>42.28</b>	<b>56.06</b>	<b>41.16</b>	<b>56.45</b>	<b>39.99</b>



**STATEMENT OF EXPENDITURE**  
**IN RESPECT OF PENSION GRANT 2010-11 TO 2014-15**  
**MAJOR HEAD 2071-PENSION AND OTHER RETIREMENT BENEFITS**  
**AND 2235-SOCIAL SECURITY AND WELFARE (NON-PLAN)**

(Rs. in crores)

Sl. No.	Category	2010-11		2011-12		2012-13		2013-14		2014-15	
		Budget	Actual Exp.	Budget	Actual Exp.	Budget	Actual Exp.	Budget	Actual Exp.	Budget	Actual Exp.
	<b>PENSION GRANT TOTAL M.H. (2071+2235)</b>	<b>16000.00</b>	<b>15943.83</b>	<b>18030.00</b>	<b>17977.51</b>	<b>19800.00</b>	<b>19596.75</b>	<b>22815.00</b>	<b>22790.27</b>	<b>25500.00</b>	<b>25297.72</b>



## CHAPTER-VI

### **FINANCE ACCOUNTS – 2014-15**

The Finance Accounts represents the accounts of the receipts and outflow to/from the Consolidated Fund of India and the Public Accounts along-with financial results.

The Finance Accounts is prepared in two parts consisting summary statements in respect of Revenue and Capital (Consolidated Fund), Debt, Deposits, Suspense and Remittance transactions (Public Account) and Contingency Fund and detailed statements in respect of these transactions.

The basic material for the preparation of Finance Accounts is the Statement of Central Transactions. A summary statement of the Finance Accounts for 2014-15 is on next page.

### Statement No. 13

(Rs. in thousands)

Contd ..

(Rs. in thousands)

Major/Minor Head of Account	Opening Balance	Receipts	Disbursements	Closing Balance
K Deposits & Advances				
(a) Deposits bearing interest	-	-	-	-
(b) Deposits not bearing interest				
8443 Civil Deposits	167 Cr.	47	20	194 Cr.
103 – Security Deposits				
(c) Advances				
8550 Civil Advances	18 Dr.	-	-	18 Dr.
103 – Other Departmental Advances				
<b>TOTAL</b>	<b>149 Cr.</b>	<b>47</b>	<b>20</b>	<b>176 Cr.</b>
L Suspense & Miscellaneous				
8658 Suspense Account				
101 – PAO Suspense	1 Cr.	-	-	1 Cr.
102 – Suspense Civil	14 Cr.	-13	-	1 Cr.
108 –PSB Suspense	7495996 Cr.	677059	178988	7994067 Cr.
138 –Other Nominated Banks (Private Sector Banks) Suspense	-9486 Cr.	2775	1089	-7800 Cr.
<b>TOTAL</b>	<b>7486525 Cr.</b>	<b>679821</b>	<b>180077</b>	<b>7986269 Cr.</b>
8670 – Cheque & Bills	732987 Cr.	84251	-	817238 Cr.
102 – PAO Cheques				
111 – Pay & Accounts Offices Electronic Advices	17 Cr.	69724	-	69741 Cr.
<b>TOTAL</b>	<b>733004 Cr.</b>	<b>153975</b>	<b>-</b>	<b>886979 Cr.</b>
8672 – Permanent Cash Imprest				
101 – Civil	5 Dr.	-	-	5 Dr.
8675 – Reserve Bank Deposit	-	171891787	1281662	-
101 – Central Civil				
<b>TOTAL - L - Suspense &amp; Miscellaneous</b>	<b>8219524 Cr.</b>	<b>172725583</b>	<b>1461739</b>	<b>8873243 Cr.</b>
<b>TOTAL - Public Account</b>	<b>8329182 Cr.</b>	<b>172755573</b>	<b>1478091</b>	<b>8996539 Cr.</b>
<b>GRAND TOTAL</b>	<b>8328927 Cr.</b>	<b>172761637</b>	<b>172761637</b>	<b>8995774 Cr.</b>

**NOTE:** Minus transaction in Major Head 8658 - 138 – Other Nominated Banks (Private Sector Banks)  
Suspense is due to non receipt of Scrolls from Reimbursing branches/ Nodal branches.

## **EXPENDITURE INCURRED ON FREEDOM FIGHTERS PENSIONS ON BEHALF OF MINISTRY OF HOME AFFAIRS**

In addition to its own expenditure (Grant No.40), the Central Pension Accounting Office incurs expenditure on pensions of Freedom Fighters on behalf of Ministry of Home Affairs (Grant No.56) also. As per accounting procedure laid down by Ministry of Finance, this total expenditure is booked in the Statement of Central Transactions (SCT) of this Ministry. These amounts are intimated to the Ministry of Home Affairs who include them in their Appropriation Accounts.

The details of expenditure incurred on Freedom Fighters Pensions on behalf of Ministry of Home Affairs during the last five years are shown below:

(Rs. in thousands)	
<b>Year</b>	<b>Expenditure</b>
2010-11	7,02,23,68
2011-12	8,13,69,77
2012-13	7,65,64,40
2013-14	8,26,11,97
2014-15	7,79,94,21



## CHAPTER – VII

### STATE-WISE AND CATEGORY-WISE BREAK-UP OF NEW AUTHORISATIONS ISSUED DURING 2014-15

Sl. No	Name of State	Opening Balance as on 1.4.2014	M.Ps	Judges	Freedom Fighters Central	Others	Total for 2014-15	Total PPOs From 01.01.90 To 31.03.2015
1	Andaman & Nicobar	12143	0	0	0	0	0	12143
2	Andhra Pradesh	36307	17	5	7	1543	1572	37879
3	Arunachal Pradesh	2182	0	0	0	0	0	2182
4	Assam	23261	10	2	43	1319	1374	24635
5	Bihar	38299	3	4	30	1398	1435	39734
6	Chandigarh	18347	0	0	0	0	0	18347
7	Chhattisgarh	249	0	0	0	0	0	249
8	Daman & Diu	0	0	0	0	0	0	0
9	Delhi	164899	275	13	722	9374	10384	175283
10	Goa	1410	0	0	0	0	0	1410
11	Gujarat	21491	5	1	35	916	957	22448
12	Haryana	45180	3	0	131	3389	3523	48703
13	Himachal Pradesh	18371	0	0	0	0	0	18371
14	Jammu & Kashmir	9844	0	0	0	0	0	9844
15	Jharkhand	834	0	0	0	0	0	834
16	Karnataka	25143	23	5	267	3126	3421	28564
17	Kerala	42191	6	5	446	1143	1600	43791
18	Madhya Pradesh	27725	9	6	3	1007	1025	28750
19	Maharashtra	79010	20	20	482	5205	5727	84737
20	Manipur	4233	0	0	0	0	0	4233
21	Meghalaya	2590	0	0	0	0	0	2590
22	Mizoram	662	0	0	0	0	0	662
23	Nagaland	1137	0	0	0	0	0	1137
24	Nepal	7884	0	0	0	149	149	8033
25	Orissa	12174	2	2	79	743	826	13000
26	Pondicherry	1347	0	0	0	0	0	1347
27	Punjab	21146	1	2	0	590	593	21739
28	Rajasthan	27099	3	1	2	228	234	27333
29	Sikkim	584	0	0	0	0	0	584
30	Tamil Nadu	36926	13	7	465	1976	2461	39387
31	Tripura	3818	0	0	0	0	0	3818
32	Uttar Pradesh	84988	5	30	412	1699	2146	87134
33	Uttarakhand	401	0	0	0	0	0	401
34	West Bengal	72619	18	6	134	3207	3365	75984
	<b>Grand Total</b>	<b>844494</b>	<b>413</b>	<b>109</b>	<b>3258</b>	<b>37012</b>	<b>40792</b>	<b>885286</b>

## CHAPTER – VIII

### MINISTRY AND DEPARTMENT-WISE EXPENDITURE 2014-15

(Rs. in thousands)

Sl No.	Ministry/Departments	Total Charged	Total Voted	Total Charged+ Voted
1	AGRICULTURE	0	685045	685045
2	A.G. CALCUTTA	0	27772	27772
3	A.G. CHANDIGARH	0	1018878	1018878
4	AG(AUDIT) DELHI	157301	4614259	4771560
5	ANDAMAN NICOBAR ADMN.	0	1212907	1212907
6	ATOMIC ENERGY	0	2498611	2498611
7	CBDT (EXP.)	0	2683115	2683115
8	CBEC	0	4135287	4135287
9	CGDA ( CIVIL)	473	619434	619907
10	CGDA(DEFENCE)	0	19259521	19259521
11	CHEMICAL AND PETRO CHEMICAL	0	45572	45572
12	COMMERCE	0	655602	655602
13	COMPANY AFFAIRS	10	111391	111401
14	CPAO (SCT figure)	773563	162576830	163350393
15	CULTURE	0	527633	527633
16	DADRA AND NAGAR HAWELI	0	195778	195778
17	DEPARTMENT OF COAL	0	70198	70198
18	DEPARTMENT OF SPACE	0	1548700	1548700
19	DISINVESTMENT	0	7173	7173
20	EARTH SCIENCE	0	395374	395374
21	ELECTION COMMISSION	0	14292	14292
22	ENVIRONMENT. FORESTS & WILD LIFE	0	261239	261239
23	EXTERNAL AFFAIRS	0	2680895	2680895
24	FINANCE (EXP)	0	58885	58885
25	FERTILIZER	0	29973	29973
26	FINANCE (ECONOMIC AFFAIRS)	0	1433904	1433904
27	FINANCE(REVENUE)	0	299308	299308
28	FOOD (CONSUMER AFFAIRS)	0	310277	310277
29	FOOD PROCESSING	0	13386	13386
30	HEALTH & FAMILY WELFARE	0	1787955	1787955
31	HIGHER EDUCATION	0	105429	105429
32	HOME AFFAIRS	0	23729157	23729157
33	INDUSTRIAL DEVELOPMENT	0	410543	410543
34	INFORMATION & BROADCASTING	0	2058750	2058750
35	INFORMATION TECHNOLOGY	0	310272	310272

	Ministry/Departments	Total Charged	Total Voted	Total Charged + Voted
36	LABOUR	0	541381	541381
37	LAKSHADWEEP ISLANDS	0	261308	261308
38	LAW AND JUSTICE	131802	185959	317761
39	LOK SABHA	0	180447	180447
40	MINES	0	1254701	1254701
41	MINISTRY OF MINORITY AFFAIRS	0	12324	12324
42	MINISTRY OF NORTH EASTERN REGION	0	26982	26982
43	MINISTRY OF SHIPPING	0	170585	170585
44	NCT DELHI	77387	5393146	5470533
45	NEW AND RENEWABLE ENERGY	0	35793	35793
46	OVERSEAS INDIAN AFFAIRS	0	7358	7358
47	PANCHAYATI RAJ	0	16666	16666
48	PETROLEUM & NATURAL GAS	0	24532	24532
49	PLANNING COMMISSION	0	623412	623412
50	POSTAL DEPARTMENT	0	5188	5188
51	POWER	0	143095	143095
52	PPG & PENSIONS	106045	1152879	1258924
53	PRESIDENT SEC.	24307	2744	27051
54	RAJYA SABHA	0	68211	68211
55	ROAD TRANSPORT	0	65988	65988
56	RURAL AREAS & EMPLOYMENT	0	46513	46513
57	SCHOOL EDUCATION AND LITERACY	0	33329	33329
58	SCIENCE & TECHNOLOGY	0	645116	645116
59	SOCIAL JUSTICE & EMPOWERMENT	0	59439	49439
60	STEEL	0	21204	21204
61	SUPPLY	0	176646	176646
62	TELECOMMUNICATION	0	292931	292931
63	TOURISM & CIVIL AVIATION	0	107761	107761
64	TRIBAL AFFAIRS	0	16192	16192
65	U T DAMAN & DIU	0	207593	207593
66	URBAN DEVELOPMENT	0	2212384	2212384
67	WATER RESOURCES	0	1220845	1220845
68	WOMEN AND CHILD DEVELOPMENT	0	66869	66869
69	YOUTH AFFAIRS	0	33463	33463
	<b>TOTAL</b>	<b>1270888</b>	<b>251706333</b>	<b>252977221</b>

#### Notes

1. The expenditure figure relates to pension paid to all the surviving pensioners irrespective of their date of retirement.

## CHAPTER – IX

### Pensioner Class wise New PPOs printed between 01-01-1990 to 31-03-2015

S.NO.	Pensioner Class	Count
AG	Absorption	1
	Compulsory Retirement	2
	Family Pension	10251
	Freedom Fighters	36931
	Invalid Pension	5
	Member of Parliament	3
	Others	1
	Pakistan and Burma	470
	Superannuation	17364
	Voluntary Retirement	5
	<b>Total (AG)</b>	<b>65033</b>
POST 1990	Benefits to Ex/Deceased President	3
	Family Pension	121577
	Family Pension to Supreme Court Judge	1997
	Ida Family Pension	42
	IDA Pension	3152
	Invalid Pension	7808
	Others	40548
	Pension for Supreme Court Judge	37
	Pension to Ex MP's	4225
	Pension/ FP for High Court Judge	1048
	Pension / FP to Freedom Fighters	18575
	Prorata Pension ( PSU Absorbee)	351
	Superannuation Pension	450262
	Voluntary Retirement	237228
	<b>Total (POST 1990)</b>	<b>886853</b>
PRE 1990	Benefits to Ex/Deceased President	8
	Family Pension	54372
	Ida Family Pension	29
	IDA Pension	67
	Invalid Pension	10892
	Others	1
	Pension for Supreme Court Judge	2
	Pension to Ex MP's	248
	Pension/ FP for High Court Judge	41
	Pension / FP to Freedom Fighters	41655
	Superannuation Pension	95450
	Voluntary Retirement	56158
	Pro-rata Pension (PSU Absorbee)	1
	<b>Total (PRE- 1990)</b>	<b>258924</b>
	<b>GRAND TOTAL</b>	<b>1210810</b>

## CHAPTER – X

### Grievances Redressal Machinery for Pensioners

A Grievance Cell has been formed to resolve the problems of pensioners. It has ten Toll-free telephone lines (No.1800-11-77-88) exclusively to attend to pension related queries. The pensioners can register their grievances/problems on the Website of CPAO through [www.cpaon.nic.in](http://www.cpaon.nic.in). The grievances are settled / disposed-off in a time bound manner by a team of very experienced and dedicated persons deputed for this purpose.

The telephone lines are open from 10:00 am to 5:00 pm on all working days. Average 152 calls are received daily. In addition to above, the Grievance Cell also redress grievances received through emails, fax, letters, web site grievance and physical presence of pensioners in CPAO. These grievances are generally redressed within one to two weeks. The grievances redressed during last financial year from 01/04/2014 to 31/03/2015 were as under:-

Sl. No.	Source of Grievance	No. of Grievances	Grievances per day-based on average attendance of 22 days per month
1	Telephone	40049	152
2	Emails with Web-site complaints	29172	111
3	Physical presence of Pensioners	4343	17
4	Important/General letters	13989	53
	Total	87553	333

The Grievance Redressal Mechanism became operational from 14<sup>th</sup> September, 2011 and has been running successfully since then. Interface with software and Toll Free Call Centre has been received very well.

## CHAPTER – XI

### Internal Audit

Internal Audit plays an important role in assisting the Management of an organization to achieve their role and objectives. The role of internal audit in CPAO is distinctly different from those in other Civil Ministries/Departments of the Government of India where the internal audit is required to check the initial records maintained in the executive offices. CPAO conducts Internal Audit of 42 CPPCs of Banks who do the Pension disbursements.

#### Targets fixed for audit and achievements.

Units due for audit during the year	Target for the year	Units audited during the year	Arrear, if any	Reasons for Arrear
42	37	11	26	Due to Revision of pension and Reconciliation of Data of Freedom Fighters the staff could not be deployed for internal audit.

#### Status of Audit Para during year:

	Number of paras outstanding at the beginning of the year	Number of paras settled during the year	Number of paras raised during the year	Number of paras outstanding at the end of the year
Internal Audit Para	379	11	253	621



## Key Risk Factors in CPPCs of Banks.

- Delay in first time credit of pension.
- Non follow-up of guidelines as given by CPAO/Ministry.
- Non-Maintenance of records within precincts of the CPPCs.
- Non updation and non-reconciliation of master data with that of CPAO.
- Deficiencies in maintenance of Master-Data i.e. wrong Date of Birth etc.
- Non-updation of data-base.
- Pension cases having old PPO numbers.
- Unauthorised payment of pension.
- Excess/less payment to pensioners/ family pensioners/freedom fighters.
- Not revising the pension
- Inadequate Grievances Handling System,
- Maintenance of in-operative PPOs
- Lack of Internal Control Mechanism (of CPPCs)

### Special Achievements:

Some of the Special Achievements are given here as under:

- (a) **Recovery of Rs. 98.81 Crores on accounts of various reasons and improvement in the functioning of CPPCs.** A some of Rs. 98.81 Crores was recovered from CPPCs during the year 2014-15.
- (b) **Issue of 12-Digit PPO Numbers:** Most of the CPPCs have made good efforts and resultantly got issued 12-digit PPO numbers from CPAO. Some of the Banks i.e. Canara Bank, CPPC, Bangalore, have got issued 12-digit numbers for nearly- all pensioners from CPAO.
- (c) **Reduction in Delay in First Time Credit of Pension:** Owing to constant efforts from CPAO and CPPCs, the delay period in first time credit of pension and number of pension cases, there-of, have reduced considerably. The position is improving as may be seen from the report generated for the period from January, 2015 to April, 2015, as given here as under:

#### Month-wise first credit within 30 days of dispatch of PPO

Month	PPO Despatched	Credited within 30 days	% of the total PPO despatched
January	3522	833	23.65%
February	3317	809	24.39%
March	3662	1199	32.74%
April	3130	1457	46.55%

### **(d) Detection of Excess / Less Payments:**

Internal Audit detected the following financial irregularities:

<b>Sl. No.</b>	<b>Nature of Financial Irregularity</b>	<b>No. of Cases</b>	<b>Amount</b>	<b>Period</b>	<b>Remarks</b>
1	Excess Payment	664	Rs. 4934597+DR	For one month	Bank was asked to work out the exact amount, since the period, the irregular payment is being made
2	Excess payment	306	Rs. 979195	For one month	
3	Less Payment	283	Rs. 264112 + DR	For one month	
4	Less Payment	706	Rs 3126672	For one month	

Various audit parties detected financial irregularities on account of wrong fixation of pension, excess payment of Dearness Relief, inadmissible payment of DR to Ex-MPs, non-deduction of commuted amount from pension, inadmissible payment of additional pension to Central Freedom Fighters, payment of enhanced Family Pension beyond the prescribed period etc. The comments of the Internal Audit were helpful to purify the data of the banks to some extent and it was suggested that banks should initiate the purification of the Data for authenticity of the Data migrated from the paying branches.

### **Details of Common Irregularities**

1. Non-compliance of previous audit reports, non-settlement of old audit report
2. Delay in First time credit of pension to the account of new pensioners
3. Mis-Matching of Master-Data with that of CPAO
4. Non-Return of De-activated / Dead PPOs to CPAO
5. Non-Storage of Records within the precincts of the CPPC
6. Non - updation of Data-base in the Master-Data
7. Non - updation of Data-base, scanning and Digitization of documents
8. Maintenance of Pension cases with old PPO Numbers
9. Non-Maintenance of Index Register
10. Non-Adherences to Codal Provisions
11. Improper Grievance Handling System
12. Inadequate Infrastructure – Lack of Trained Staff
13. Non - maintenance of Life and other Mandatory Certificates

14. Wrong Date of Birth of Pensioners / Family Pensioners in the master- Data
15. Non - deduction of Income Tax at Source
16. Improper Wrong preparation of e-Scroll
17. Unauthorised Payment of Pension
18. Un-authorized Payment of Pension (NPS) from Central Civil Pensioners
19. Mis-match of names of Pensioners / Family Pensioners in the master-data
20. Improper maintenance of pension accounts (Same PPO No. and Double Account Number with multiple names of pensioners)
21. Irregularities with regard to Commuted Portion of Pension
22. Non-revision of pension (<Rs. 3,500, >Rs. 3,500, pre-2006 and post-2006)
23. Excess payment of pension-
  - (a) On account of additional pension to pensioners/family pensioners
  - (b) Additional Payment of Pension to Freedom Fighters
  - (c) On account of Dearness Relief
  - (d) On account of Enhanced Family Pension
  - (e) On account of non-deduction of Commuted Portion of Pension
24. Less Payment of Pension-
  - (a) Less Payment of Pension to Family Pensioners
  - (b) Due to wrong classification of pensioners
  - (c) Excess deduction of commuted amount
  - (d) Less Payment of Pension / Family Pension
  - (e) Less Payment of Dearness Allowance
  - (f) Non-restoration of Commuted portion of Pension
  - (g) Additional Pension due but not granted
  - (h) Deduction of commutation from family pensioners
25. Over / Less Basic Pension, Additional Pension and DR to Freedom Fighters
26. Less payment of pension (i.e. less than Rs. 3,500)
27. Pensioners drawing pension from other categories
28. Deduction of Commutation from Family Pensioners due to wrong categorization
29. Irregular Payment of Fixed Medical Allowance
30. Payment of Pension under Wrong Category
31. Discrepancy Report to Reserve Bank Clearance Report
32. Lack of Internal Control System

### **(A) LIST OF PUBLIC SECTOR BANKS**

<b>Sl. No.</b>	<b>Name of Banks</b>
1	Indian Bank
2	Indian Overseas Bank
3	Central Bank of India
4	Allahabad Bank
5	Oriental Bank of Commerce
6	Punjab & Sindh Bank
7	IDBI Bank
8	State Bank of Patiala
9	Dena Bank
10	Syndicate Bank
11	State Bank of India
12	State Bank of Hyderabad
13	State Bank of Travancore
14	Bank of India
15	United Commercial Bank
16	Andhra Bank
17	Canara Bank
18	Union Bank of India
19	Corporation Bank
20	Vijaya Bank
21	State Bank of Mysore
22	State Bank of Bikaner & Jaipur
23	Bank of Baroda
24	Bank of Maharashtra
25	United Bank of India
26	Punjab National Bank

### **(B) OTHER BANKS**

<b>Sl.No</b>	<b>Name of Banks</b>
1.	HDFC Bank
2.	Axis Bank (UTI Bank)
3.	ICICI Bank

## WHOM TO CONTACT IN CPAO

Sl. No.	Section	Name of Official/ Designation	Telephone
2.	Chief Controller(Pensions)	Sh. Sanjai Singh	26169406(O),26174864 (O) 26715108 (Fax)
3.	Controller of Accounts	Sh. Subhash Chandra	26169406 (O) 26167326 (Fax)
4.	Dy. Controller of Accounts	Sh. Abhe Singh	26103074
5.	Sr. Technical Director CPAO NIC	Smt. Amita Gupta	26175099
6.	Technical Director CPAO NIC	Sh. Davinder Kumar	26175099
7.	Reception	–	26174438, 26174456 26715109, 26715112
8.	Sr. A.O/A.O. Technical	Sh. Vijay Singh	26166758
9.	Sr. A.O/A.O. Budget & Accounts	Sh. M.S. Jain	26166844
10.	Sr. A.O/A.O. Grievance Cell	Smt. Rajni Dhawan	26174596, 26715110 1800117788 (Toll-Free)
11.	Sr. A.O/A.O. Authorisation – I	Sh. Atar Singh Sheoran, Smt. Chanchal Rani Smt. Veena Mehta	26162078
12.	Sr. A.O/A.O. Authorisation – II	Sh. Ashok Kr. Chaudhary Sh. Chandrabhan Prasad	26162074
13.	Sr. A.O/A.O. Authorisation – III	Sh. Manoj Kumar Sharma Smt. Amita Arora Sh. Suresh Kuttichira	26162075
14.	Sr. A.O/A.O. Aaministration & Estt.	Sh. Vimal Sharma	26177071
15.	Sr. A.O/A.O. Internal Audit	Sh. N.K. Gupta	26714154
16.	Sr. A.O/A.O. RBD, Compilation	Sh. Umesh Saxana	26162083
17.	Sr. A.O/A.O. Pre-Check/ Data Bank	Smt. Meenu Gupta	26714154
18.	Sr. A.O/A.O. Legal Cell, RTI	Sh. Anil Kumar	26178990
19.	Sr. A.O/A.O. Co-ordination & AIS	Smt. Krishna Sharma	26178990
20.	Special Cell	Consultant	1800117788 (Toll-Free) 24530026
21.	Toll Free	Grievance Cell/Library Room	1800117788 (Toll-Free)





**MINISTRY OF FINANCE02**  
**DEPARTMENT OF EXPENDITURE**  
**CENTRAL PENSION ACCOUNTING OFFICE**  
**(ACCOUNTS)**  
**TRIKOOT-II, BHIKAJI CAMA PLACE,**  
**NEW DELHI-110066**

