

ANNEXURE -II

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF EXPENDITURE
CENTRAL PENSION ACCOUNTING OFFICE
TRIKOOT-II COMPLEX, BHIKAJI CAMA PLACE,
(BEHIND HYATT REGENCY), NEW DELHI-110 066.

GRANT No. 39 - PENSIONS FOR 2012-13

Details of recoveries adjusted in accounts in reduction of expenditure

(In thousands of rupees)

Sub-head	Total Estimates	Actuals	Actuals compared with Total estimates More (+) Less (-)
Major Head "2071" Pensions and other Retirement Benefits: 2071.01.902 Deduct Amount met from DCPS.			
<i>Charged</i>	..	-	-
Voted	..	-	-
		-	-

Secretary (Expenditure)

ANNEXURE - III

Statement showing Reconciliation of Appropriation Accounts figures
with the Statement of Central Transactions (Finance Accounts)
figures for the year 2012-13

Grant No. 39 - Pensions
(Departmentalised Accounts unit portion)

(In thousands of Rupees)

		Total Revenue		Total Capital	
		<i>Charged</i>	Voted	<i>Charged</i>	Voted
1	Amount of actual shown in the Appropriation Accounts of Grant or Appropriation (vide Annexure - I).	77,18,21	19519,55,87		
2	Deduct - Amount of Recoveries adjusted in the Accounts in reduction of expenditure (vide Annexure II).	-	-		
3	Deduct - Amount adjusted in the Statement of Central Transactions of other Circles but included in the head-wise Appropriation Accounts (as per details appended indicating name of the accounting organisations, the amount, sub-heads affected etc. and reasons for inclusion).	29,79,67	7463,52,87		
4	Add – Amounts adjusted in the Statement of Central Transactions as agent Ministry / Department for inclusion in the head-wise Appropriation Accounts of functional Ministries/ Deptts. (as per details appended indicating the number and name of Grant of functional Ministries / Deptts. in which the amounts will be included, sub heads affected and authorization issued by the later).	72,85 Grant No. 34	765,64,40 Grant No.55 11,27,29 Grant No. 38		1,46 Grant No. 36
5	Net expenditure [1-(2+3)+4] (S.C.T. figures)	48,11,39	12,832,94,69		1,46

CERTIFICATES

1. **Certified that Rs. 48,11,39 (th) Charged (Revenue) and Rs. 12,832,94,69 (th) Voted (Revenue) and Rs1,46 (th) Voted (Capital)** shown in Sl. No. 5 above agrees with the Expenditure figures shown in Statement of Central Transactions for the year 2012-13 furnished to Controller General of Accounts separately.
2. Certified that figures of expenditure included in the Appropriation Accounts stand reconciled and accepted by the Head of Department/Ministry.

Chief Controller (Pensions)

Grant No. 39 - Pensions for 2012-13
Reconciliation Statement of Actuals of Expenditure
Relating to Central Pension Accounting Office portion
in the Appropriation Accounts with the figures shown in the
Statement of Central Transactions

(In thousands of rupees)

Major Head	Figures as per in			Remarks will appear in	
Minor Head	Head-wise Appropriation Account	S.C.T.	Difference	Head-wise App. A/c. of Grant No.	SCT of Ministry / Deptt. of
Major Head "2071"					
Pension and other Retirement Benefits :					
Civil :					
2071 01 101 01 – Superannuation and Retirement Allowances					
Charged	15,68,68	15,59,85	8,83		C.P.A.O.
Voted	9872,66,58	8725,00,04	1147,66,54		C.P.A.O.
2071 01 101 04 - Ordinary Pension (AIS)	492,00,00	492,00,00	0		C.P.A.O.
2071 01 101 05 - Addl. Relief on death/disability of Govt. Servants Covered by the New DCPS (NPS) Ordinary Pensions.	8,73	8,73	0		C.P.A.O.
2071 01 101 06 – Addl. Relief on death disability of Government Servants Covered by the New DCPS (NPS) Extra Ordinary Pensions.	10,68	10,68	0		C.P.A.O.
2071 01 102 01 – Commuted Value of Pension					
Charged	8,08,49	-	8,08,49		C.P.A.O.
Voted	1541,88,47	333,13,93	1208,74,54		C.P.A.O.
2071 01 102 04 - Ordinary Pension (AIS)	40,57,14	33,00,00	7,57,14		C.P.A.O.
2071 01 104 01 – Gratuities					
Charged	12,20,38	-	12,20,38		C.P.A.O.
Voted	2349,21,35	63,10,10	2286,11,25		C.P.A.O.
2071 01 104 04 - Ordinary Pension (AIS)	37,97,20	32,79,67	5,17,53		C.P.A.O.
2071 01 104 05 - Addl. Relief on death/disability of Govt. Servants Covered by the New DCPS (NPS) Ordinary Pensions.	1,40,85	-	1,40,85		
2071 01 104 06 - Addl. Relief on death/disability of Government Servants Covered by the New DCPS (NPS) Extra Ordinary Pensions	23,60	-	23,60		
2071 01 105 – Family Pensions :					
2071 01 105 02 – Family Pensions					
Charged	7,30,74	7,30,74	0		C.P.A.O.
Voted	2536,07,93	2268,09,33	267,98,60		C.P.A.O.
2071 01 105 04 – Ordinary Pensions (AIS)	24,00,00	24,00,00	0		C.P.A.O.
2071 01 105 05 – Addl. Relief on death/disability of Govt. Servants Covered by the New DCPS (NPS) Ordinary Pensions.	11,48,38	11,48,22	16		C.P.A.O.
2071 01 105 06 – Addl. Relief on death disability of Government Servants Covered by the New DCPS (NPS) Extra Ordinary Pensions	3,70,15	3,70,15	0		C.P.A.O.
2071 01 106 – Pensionary charged in respect of High Court Judges :					
2071 01 106 01 – Pensionary charged in respect of High Court Judges recoverable by one state government from other state Govt.(s)					
Charged	21,13,66	21,13,66	0		C.P.A.O.

(In thousands of Rupees)

Major Head	Figures as per in			Remarks will appear in		
	Minor Head	Head-wise Appropriation Account	S.C.T.	Difference	Head-wise App. A/c. of Grant No.	SCT of Min. / Deptt. of
2071 01 106 03 – Pensionary charged in respect of High Court Judges of UT(s)	Charged	52,01	52,01	0		C.P.A.O.
2071 01 107 01 – Contribution to Pension and Gratuities	Charged Voted	- 68,50	- -	0 68,50		
2071 01 108 01 – Contributions to Provident Fund	Charged Voted	75 9,35,05	- -	75 9,35,05		
2071 01 109 01 – Pension to Employees of State-aided Educational Institutions		29,74	-	29,74		
2071 01 111 – Pensions to Legislators :						
2071 01 111 01 – Members of Parliament		55,25,97	55,23,17	2,80		C.P.A.O.
2071 01 114 – Pension and other retirement benefits of the President of India						
2071 01 114 01 – Pensions	Charged	15,15	15,15	0		C.P.A.O.
2071 01 114 02 – Other entitlements under the President’s (Emoluments and Pension) Act.	Charged					
		2,67,13	2,67,13	0		C.P.A.O.
2071 01 115 01 – Leave Encashment	Charged Voted	7,88,82 1283,64,31	- 10,09	7,88,82 1283,54,22		C.P.A.O.
2071 01 115 04 - Ordinary Pension (AIS)		17,02,90	12,65,24	4,37,66		C.P.A.O.
2071 01 116.01 - Ex-Gratia Payments arising out of Special VRS to Central Govt. employees declared as Surplus (Minor Head)		40,59	-	40,59		
2071 01 117 - Govt. Contribution for Defined Contribution Pension Scheme	Charged Voted	1,42,31 1197,35,89	- 5,93	1,42,31 1197,29,96		C.P.A.O.
2071 01 200 – Other Pensions:						
2071 01 200 01 – Pensions under the Indian Civil Service Family Pensions Rules		44,82	-	44,82		
2071 01 200 02 – Govt. Contribution payable to SPMCIL Pension Fund			-	-		
2071 01 200 03 – Ex-gratia Pensions to Indian Pensioners of Portuguese Colonies			-	-		
2071 01 200 05 – Ex-gratia Pension to Families of deceased CPF beneficiaries			-	-		
2071 01 200 07 – Ex-gratia / ad-hoc allowances to Pakistan / Civilian Pensioners / Family Pensioners			-	-		
2071 01 200 08 – Ex-gratia / ad-hoc allowances to Burma / Civilian Pensioners / Family Pensioners		1,47,72	1,47,72	0		C.P.A.O.

(In thousands of Rupees)

Major Head Minor Head	Figures as per in		Remarks will appear in		
	Head-wise Appropriation Account	S.C.T.	Difference	Head-wise App. A/c. of Grant No.	SCT of Min. / Deptt. of
2071 01 800 – Other Expenditure 2071 01 800 01 – Cost of remittance of pensions by Money Orders	65	-	65		
Total Major Head "2071" Charged Voted	77,08,12 19477,37,20	47,38,54 12056,03,00	29,69,58 7421,34,20		C.P.A.O C.P.A.O
Major Head " 2235" Social Security and Welfare					
2235 60 - Other Social Security and Welfare Programmes 2235 60 102 – Pensions under Social Security Scheme: 2235 60 102 01 – Pensions etc. under war Risk Compensation Scheme	2,14	-	2,14		
2235 60 102 02 – Old Age Pensions in Chandigarh	0	-	0		
2235 60 104 01 – Deposit Linked Insurance Scheme-Government Provident Funds Charged Voted	10,09 41,44,17	- -	10,09 41,44,17		
2235 60 105 – Govt. Employees Insurance Scheme 2235 60 105 01 – Central Government Employees Insurance Scheme Charged Voted	0 72,36	- -	0 72,36		
2235 60 200 10 – Ex-Gratia payment to Govt. Servant dying in harness	0	-	0		
Total Major Head "2235" Charged Voted	10,09 42,18,67		10,09 42,18,67		
Grand Total Charged Voted	77,18,21 19519,55,87	47,38,54 12056,03,00	29,79,67 7463,52,87		

Chief Controller (Pensions)

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF EXPENDITURE
CENTRAL PENSION ACCOUNTING OFFICE
TRIKOOT-II COMPLEX, BHIKAJI CAMA PLACE,
(BEHIND HYATT REGENCY), NEW DELHI-110 066.

CONTINGENCY FUND STATEMENT

FOR THE YEAR 2012-13

(In thousands of Rupees)

Sl. No.	Head of Account	Amount	Month of Sanction / withdrawal	Amount Recouped	Month in which Recouped	Balance if, any
- N I L -						

Chief Controller (Pensions)

Govt. of India
Ministry of Finance
Department of Expenditure
Central Pension Accounting Office
Trikoort-II Complex, Bhikaji Cama Place,
R.K. Puram, New Delhi-110 066.

C E R T I F I C A T E

1. Certified that "All savings / excess included in the Appropriation Accounts are covered by valid re-appropriation / surrender orders issued by competent authority under delegated powers and no re-appropriations are made subsequently to cover the actual expenditure".
2. It is certified that "Increasing of budget provision by Rs. 5.00 crore or more under a sub-head has been done with the approval of Secretary (Expenditure)".
3. Certified that all the expenditure incurred during 2012-13 relevant to Grant / Appropriation No. 39-Pensions has been included in its Appropriation Account for the year and no amount pertaining to it has been left unadjusted under any Suspense Head for want of paid vouchers etc.
4. Certified that there is no fund Account which is eligible for inclusion in the Appropriation Accounts of Grant No. 39 - Pension, Ministry of Finance, Department of Expenditure.
5. It is Certified that there is no case which attracts the provisions of 'New Service' / 'New Instrument of Service' of Ministry of Finance, Deptt. of Economic Affairs (Budget Division) OM No. .7/1((23)-B(AC/2005 dated 25.5.2006.

Chief Controller (Pensions)

GRANT NO. 39-PENSIONS

	Total Grant or appropriation	Actual expenditure	Saving
Revenue:			Rs. in thousands
<i>Charged</i>	90,00,00	77,18,21	-12,81,79
<i>Amount surrendered during the year</i>			<i>Nil</i>
Voted-	19710,00,00	19519,56,41	-190,43,59
Amount surrendered during the year			236,00,00

Notes and Comments

1. The provision under the grant was mainly for disbursing Pensions and Gratuities including Pensions charged on the Consolidated Fund of India and later recovered from the State Governments under Article 290 of the Constitution, Commuted Value of Pensions, and Contributions to Provident Funds, Deposit Linked Insurance Scheme, Government Provident Funds, Central Government Employees Insurance Scheme and Defined Contribution Pension Scheme.

2. In the *charged* portion of grant Saving/Excess occurred under the following Major Heads:-

Head	(In Lakhs of rupees)		
Major Head "2071" Pension and other Retirement Benefits	8990.00	7708.12	-1281.88

(I) Appropriation of Rs. 3.00 Lakh remained wholly unutilized under two heads.

(II) Under "Civil"- savings occurred under the following heads:-

A "Commuted Value of Pensions- Ordinary Pensions"- saving of Rs. 511.51 Lakhs (against the sanctioned appropriation of Rs. 1320.00 Lakhs);

B. "Gratuities- Ordinary Pensions"- saving of Rs. 429.62 Lakhs (against the sanctioned appropriation of RS. 1650.00 Lakhs)

C. "Family Pensions – Family Pensions"- saving of Rs. 149.26 Lakhs (against the sanctioned appropriation of Rs. 880.00 Lakhs);

D. "Leave Encashment – Ordinary Pensions"- saving of Rs. 111.18 Lakhs (against the sanctioned appropriation of Rs. 900.00 Lakhs).

Savings under the above four heads were due to receipt of less scrolls /claims.

(III) Under one head saving of Rs. 57.69 Lakhs occurred constituting 29 percent of the sanctioned appropriation.

3. In the voted portion of the grant, the amount surrender (23600.00 lakhs) exceeded the overall savings of Rs. 19043.59 lakhs.

savings/excess occurred under the following major heads:-

Head	Total Grant	Actual Expenditure	Saving- (in lakhs of Rupees)
Major Head "2071" Pensions and Other Retirement Benefits			
O. 1965751.00	1942151.00	1947737.74	+5586.74
R. -23600.00			
Major Head "2235" Social Security and Welfare	5249.00	4218.67	-1030.33

(I) Provision of Rs. Rs. 649.00 lakhs remained wholly unutilized under four heads; of these Rs. 500.00 lakhs alone accounted for under Major Head "2071"- Civil – Other Pensions- Government Contribution payable to SPMCIL Pensions Fund"- due to non-receipt of scrolls.

(II) Under Major Head "2071"-“Civil”- savings occurred under the following heads:-

A. Superannuation and Retirement Allowances- Ordinary Pensions"- savings of Rs. 34834.42 Lakhs(against the sanctioned provision of Rs. 1022101.00 Lakhs).

B. Commuted Value of Pensions – Ordinary Pensions - Saving of Rs.52811.53 lakhs (against the sanctioned Provision of Rs.207000.00 lakhs).

C. "Gratuities": -

(a) "Ordinary Pensions"- Saving of Rs. 12763.64 Lakhs (against the sanctioned provision of Rs. 247685.00 Lakhs

(b) "Additional Relief on death / disability of Government Servants covered by the New Defined Contribution Pension Scheme (NPS) – Ordinary Pension saving of Rs. 159.15 Lakhs (against the sanctioned provision of Rs. 300.00 Lakhs);

D. Family Pensions – Additional Relief on death / disability of Government Servants covered by the New Defined Contribution Pensions Scheme (NPS) – Extra Ordinary Family Pensions”- saving of Rs. 129.85 Lakhs)

E. Contributions to Provident Funds – Ordinary Pension” - Saving of Rs.1259.95 lakhs (against the sanctioned provision of Rs 2195.00 Lakhs).

F. Leave Encashment Ordinary Pensions”-Saving of Rs. 15635.16 Lakhs (against the sanctioned provision of Rs. 144000.00 Lakhs);

G. Ex-gratia Payments arising out of Special VRS to Central Government Employees declared as Surplus – Ordinary Pensions” – saving of Rs. 459.41 lakhs (against the sanctioned provision of Rs. 500.00 Lakhs); and

(III) Under Major Head “2235”- “Other Social Security and Welfare Programmes – Deposit Linked Insurance Scheme - Government Provident Funds – Deposit Linked Insurance Revised Scheme of General Provident Funds”- saving of Rs. 855.83 lakhs (against the sanctioned provision of Rs. 50000.00 lakhs).

Savings under the above nine heads were due to receipt of scrolls / claims

IV Under one head saving of Rs. 76.50 lakhs occurred constituting 53 percent of the sanctioned provision.

4. The above savings were partly offset by excess under Major Head “2071”- Civil” under the following heads:-

(I) “Superannuation and Retirement Allowances – Ordinary Pensions (AIS)”- excess of Rs. 38700.00 lakhs (against the sanctioned provision of Rs. 10500.00 Lakhs);

(II) “Commuted Value of Pensions – Ordinary Pensions (AIS)”- excess of Rs. 2557.14 lakhs (against the sanctioned provision of Rs. 1500.00 lakhs);

(III) “Gratuities –Ordinary Pensions (AIS)”- excess of Rs. 2797.20 lakhs (against the sanctioned provision of Rs. 1000.00 lakhs);

(IV) “Family Pensions” -

(a) “Family Pensions”- excess of Rs. 33307.93 lakhs (against the sanctioned provision of Rs. 220300.00 lakhs);

(b) “Ordinary Pensions (AIS)”- excess of Rs. 1900.00 Lakhs (against the sanctioned provision of Rs. 500.00 lakhs);

(V) “Pensions to Legislators – Members of Parliament” – excess of RS. 525.97 lakhs (against the sanctioned provisions of Rs. 5000.00 Lakhs); and

(VI) “Leave Encashment – Ordinary Pensions (AIS)” – excess of RS. 1202.90 lakhs (against the sanctioned provisions of Rs. 500.00 lakhs);

Excess under the above seven heads was due to receipt of more scrolls/claim.

(VII) “Government Contribution for Defined Contribution Pension Scheme- Government Contribution” – excess of Rs. 19735.89 lakhs (against the sanctioned provision of Rs. 100000.00 lakhs) was due to new recruitment in the Ministries/Departments.

GRANT WISE BREAK-UP OF EXPENDITURE TRANSACTIONS						
MINISTRY/DEPARTMENTS			CENTRAL PENSION ACCOUNTING OFFICE			
YEAR 2012-13						
GRANT No. 39				(` in thousands)		
	Revenue		Capital		Total	
	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan
34	-	7285	-	-	-	7285
36	-	-	-	146	-	146
38	-	112729	-	-	-	112729
39	-	121034154	-	-	-	121034154
55	-	7656440	-	-	-	7656440
Total		128810608	-	146	-	128810754

Chief Controller (Pensions)

**Government of India
Ministry of Finance
Department of Expenditure
Central Pension Accounting Office
Trikoort –II, Bhikaji Cama Place
New Delhi**

A. DETAILS OF GRANTWISE MAJOR/MINOR HEADWISE EXPENDITUR FIGURES FOR THE YEAR 2012-13.

NON - PLAN

(Rs. in thousands)

GRANT NO.	MAJOR/MINOR HEAD	DESCRIPTION	EXPENDITURE INCURRED	
			CHARGED	VOTED
34	2049.03.104	INTEREST ON STATE PROVIDENT FUND	7285	0
36	7610.00.04	LOAN TO GOVERNMENT SERVANT	0	146
38	2052.00.90	SECRETARIAT	0	112729
38	2070.00.800	OTHER EXPENDITURE	0	0
39	2071.01.101	SUPERANNUATION AND RETIREMENT ALLOWANCES	155985	92171945
39	2071.01.102	COMMUTED VALUE OF PENSION	0	3661393
39	2071.01.104	GRATUITIES	0	958977
39	2071.01.105	FAMILY PENSIONS	73074	23072770
39	2071.01.106	PENSIONERY CHARGES IN RESPECT OF HIGH COURT JUDGES	216567	0
39	2071.01.111	PENSIONS TO LEGISLATORS	0	552317
39	2071.01.114	PENSIONS & OTHER RETIREMENT BENEFITS OF PRESIDENT OF INDIA	28228	0
39	2071.01.115	LEAVE ENCASHMENT	0	127533
39	2071.01.117	DEFINED CONTRIBUTION PENSION SCHEME	0	593
39	2071.01.200	OTHER PENSIONS	0	14772
55	2235.60.107	B. SWATANTRATA SAINIK SAMMAN PENSION SCHEME	0	7656440
		TOTAL	481139	128329615

Chief Controller (Pensions)

Govt. of India
Ministry of Finance
Department of Expenditure
Central Pensions Accounting Office
Trikoort-II, Bhikaji Cama Place
New Delhi.

No. CPAO/Budget/App.Acctt./Stage-IV/2012-13

Dated :02/9/2014

To

The Sr. Accounts Officer, (R-II)
O/o the Director General of Audit
Central Revenue
AGCR Building I.P. Estate
New Delhi.

Sub: -Finalized Union Government Appropriation Accounts for the year 2012-13 Head wise Appropriation Accounts Grant No. 39- Pensions.

Sir,

I am to forward herewith the five copies of the above accounts alongwith Annexures and certificates including one copy duly signed by the Chief Accounting Authority i.e. Secretary (Exp.) and the rest attested by the Chief Controller (Pensions) for taking further necessary action.

Yours faithfully,

Encl. As Above

(M.S. Jain)
Sr. Accounts Officer(Budget)
Tel. No. 26174675

Copy to:-

- (i) Sh. S.K. Dhasmana, Sr.Accounts Officer (App. A/c Section) M/o Finance, D/o Expenditure 4th Floor, Lok Nayak Bhawan, Khan Market, New Delhi. a copy of Appropriation Accounts duly signed by the Chief Accounting Authority i.e. Secretary (Exp.) and Annexure/Certificates signed by the Chief Controller (Pensions) for taking further necessary action..

Sr. Accounts Officer

