



ACCOUNTS AT A GLANCE 2013-14

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 our annual publication of Accounts at a Glance for the year 2013-14. The document gives a broad picture of the operations and performance of the Central Pension Accounting Office on the basis of Statement of Central Transactions, Finance Accounts, Appropriation Accounts as well as the database of pensioners. Best efforts have been made to present the information logically through tables, charts, diagrams and graphs.

I hope this document will prove to be user friendly and informative. We welcome the suggestions to enable us to improve the future issues.

Suman Bala
Chief Controller (Pensions)

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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 1st 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 (**Annexure I**). Its functions inter-alia include:

- Issue of Special Seal Authority (SSAs) for pension payment to Authorized Banks.
- Preparation of Budget for the Pension Grant and Accounting thereof.
- Reconciliation with the performance review of Bank with respect to Pension Payments and Disbursement by Bank and conduct internal auditing of pension payment made by banks to ensure 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 is reimbursed by the respective State Government.

- (ii) All India Service Pensioners are covered under the scheme.
- (iii) This scheme also covers 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 are also covered by the scheme.
- (v) Payment of ex-gratia pensions to the families of deceased CPF beneficiaries introduced by Central Government w.e.f. 01.01.1986 is also covered by this scheme.

3. Payment of pensions, including Family Pension, 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 to 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 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 hold branch. During the year 2013-14, an expenditure of Rs.1212 (th) (No. of 6 pensioners) for ordinary pension (Invalid Pension) and Rs.3967(th) (No. of 12 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. 14,77,81(Th) and Rs.4,56,50(Th) has been incurred for disbursement of Ordinary pension to 1305 pensioners and Extra ordinary pension to 188 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 45 times to Rs. 22790.27 crores in the financial year 2013-14. The composite grant is operated by all Civil Ministries, Defence (Civil), Departments of NCT Delhi, Union Territories without Legislatures 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.

7. The total staff in position as on 31-03-2014 was 122 as against a sanctioned strength of 174. The range and volume of work handled by this office in 2013-14 is apparent from the following:

- The final Grant in 2013-14 for Grant No.40- Pension is Rs.22815.00 crores.
- 29 Banks authorized to disburse pension from 68874 Paying Branches & CPPC of all the banks.
- CPAO received PPOs from 582 PAOs and other offices all over India.
- Processed inward claims for reimbursement received from 29 A.Gs.
- Handled 41063 new Pension cases during 2013-14.
- Received 270912 Revision Cases during 2013-14.
- Received and registered 41071 Grievances during 2013-14.
- The RTI Section received 1260 applications with 100% success ratio as in no case any penalty imposed against CPAO.
- Legal Cell dealt with 747 Legal matters consisting of 269 Legal Notices and 478 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 and of CPAO.

CHAPTER-II

CPAO-AN OVERVIEW

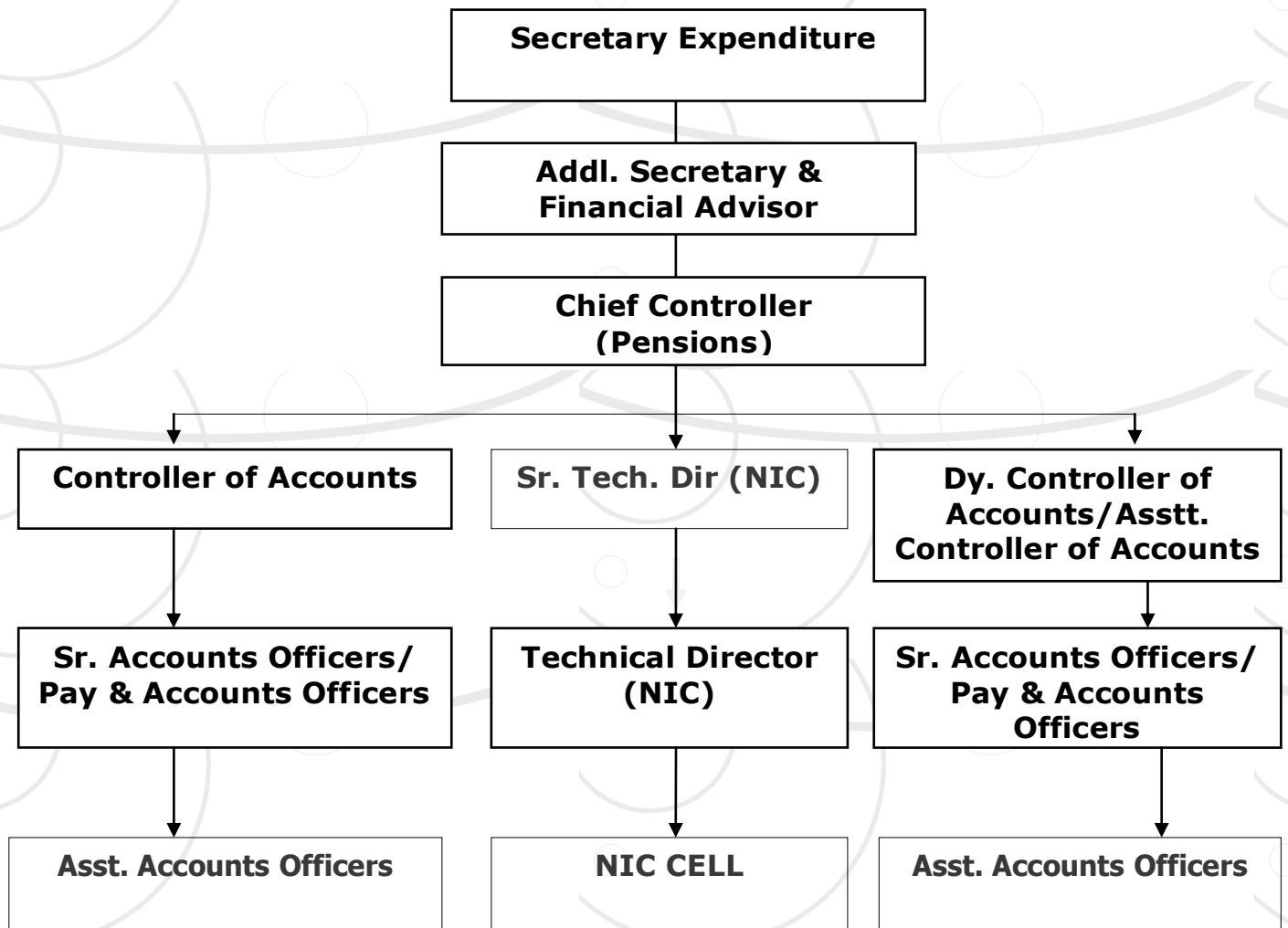
Secretary (Expenditure) is the Chief Accounting Authority of the Department of Expenditure in the Ministry of Finance. CPAO is an attached office of the Department of Expenditure in the Ministry of Finance. He discharges his functions with the assistance of Joint Secretary & Financial Adviser and the Chief Controller (Pensions). The Organizational Chart is given at page 9.

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

I) A broad view of organization of Central Pension Accounting Office is reflected through the following chart:



- **Authorisation I,II & III**
- **Technical**
- **Accounts**
- **Budget**
- **Data bank**
- **All India Service**
- **Compilation & RBD**
- **New Pension Scheme- Addl. Relief (NPS-AR)**
- **Internal Audit & Post Payment Check**
- **Pre-Check**
- **Admn. & Esstt.**
- **R&D and Old Record**
- **Grievance Redressal**
- **RTI and Legal Cell**
- **Co-ordination Section**

II) Brief description of duties of each unit.

A brief description of duties of each unit being handled with the support of 122 Staff members in position as on 31-03-2014 is as under: -

- i. Authorization Sections:** Deal with issue of Special Seal Authorities (SSAs) to 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 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 AsG, 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 & Regulation 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 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. Settle Inward and Outward claims against 29 AGs in r/o 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 upload 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 of all Govt. Servants due to retire within ensuing 24 to 30 months for budget formulation. Develops Budget Module in PARAS with WEB forms on CPAO website. 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 weekly 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 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 1st 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. Compilation & RBD Section:** E-scroll project was implemented w.e.f. 01.04.2013. 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. Exercise post check of scrolls.

viii. NPS-AR Section: Processes payments of Family Pension cases received from different Ministries in respect of New Defined Contribution Pension Scheme. The Provisional Pension payment is directly disbursed by CPAO to the beneficiary by crediting his/her bank account. Direct disbursement of NPS-AR provisional pension to the pensioners' accounts through RTGS/NEFT is being done through the Govt. e-payment portal since November 2011.

ix. 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. Submits 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.

x. Administration & Establishment Section: Deals with Administrative and Establishment matters of the Central Pension Accounting Office.

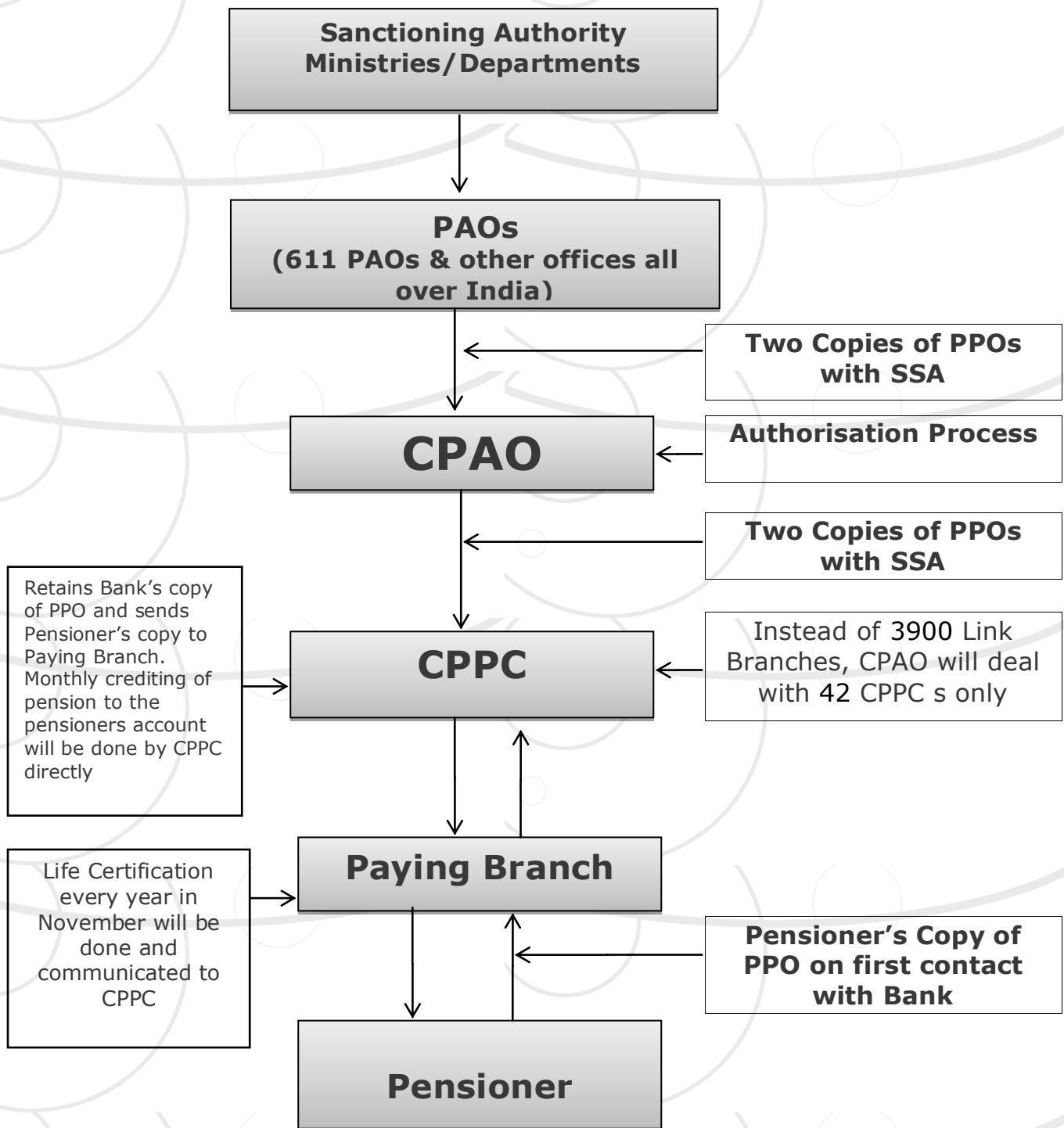
- xi. Internal Audit & Post Payment Check:** Internal Audit section in CPAO conducts internal audit of pension transactions of the authorized banks.
- xii. R&D and old Records Section:** Receipt of Dak inclusive of fresh PPOs, revision of pension, e-authorization etc. Sorting out the cases Section-wise. Diarizing the Dak according to its nature. Distributing the Dak to the concerned Sections. Dispatches the finalized cases.
- xiii. Grievance Redressal Cell:**
A Grievance Cell has been formed to resolve the problems of pensioners. Ten Toll-free telephone lines (No.1800-11-77-88) have been introduced exclusively to attend to pension related queries. The pensioners can register their grievances/problems on the Website of CPAO through www.cpao.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.
- xiv. RTI and Legal Cell:**
Legal & RTI Cell was created in Oct'2012. Since 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 Courts 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
- Linux Servers and Windows 2003 Servers Administration
- Data updation for website on NIC data center, remotely from CPAO server on a daily basis. Website maintenance.
- Network Management, system startup & shutdown

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

Movement of Pension Payment Order (PPO)



CHAPTER- III

ITEMS OF WORK COMPUTERISED AT 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.cpao.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 6th 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 for pension disbursed by more than 68964 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 more than 8 Lakh Pensioners & about 13.36 Lakh amendments cases.

e-Revision

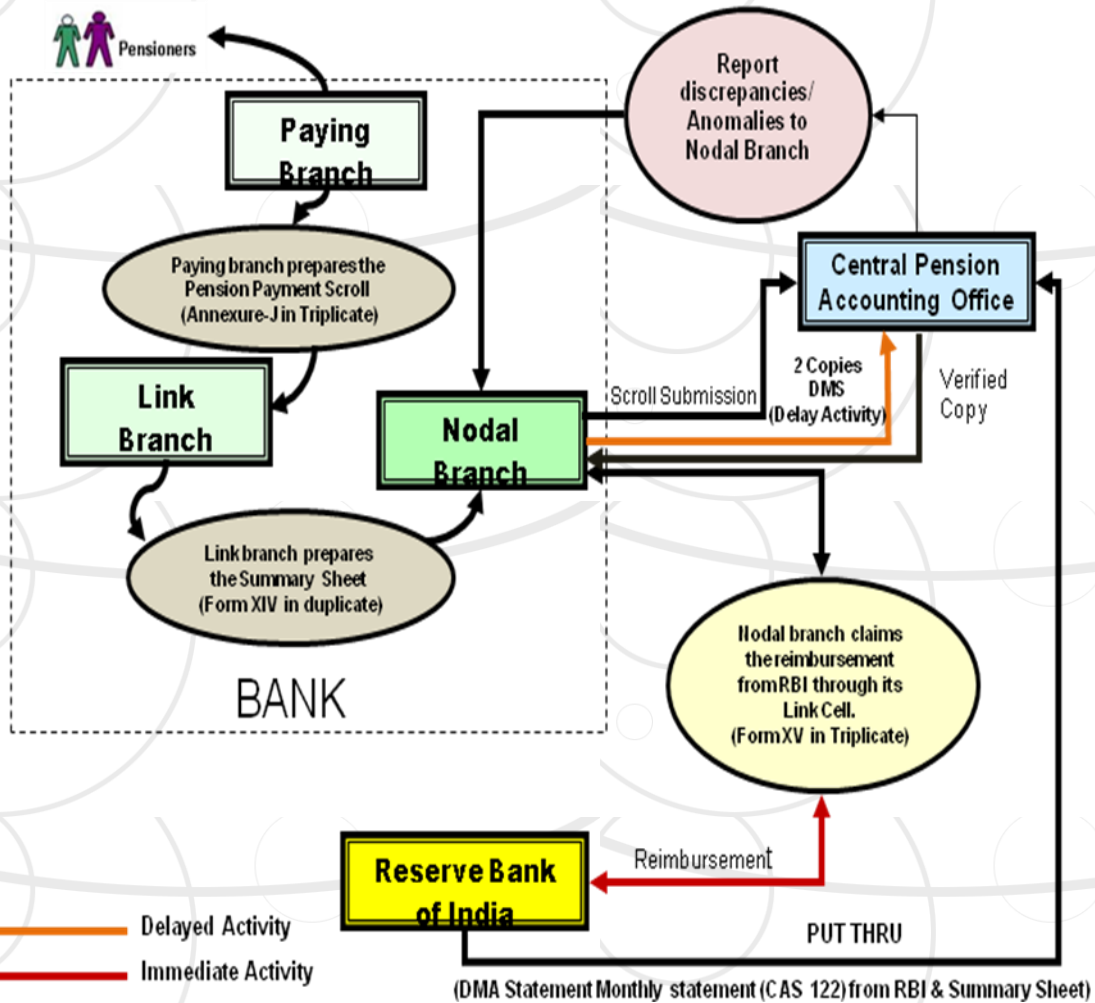
National Informatics Centre (CGA) in association with CPAO has developed e-Revision to facilitate the Pay and Accounts Offices to finalize electronically the revision of pension cases of pre-2006 pensioners. This has helped PAOs in quick and accurate disposal of pre-2006 cases.

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:



(DMA Statement Monthly statement (CAS 122) from RBI & Summary Sheet)

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 the CPAO for scientific 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;
- 100% 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 2013-14

- Submission Annual Account without material excess or saving;
- Reduction of PSB Suspense Balances to the lowest ever level;
- Recovery of more than Rs. 6 Crores from banks on account of over or double claims;
- 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 Centralised 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 will be able to identify/verify whether each pensioner has got the pension.
- Disbursement will be paid in time after accurate pension calculation.
- Commutation will be restored in time.
- Pensioners' grievances will be 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.cpaonline.gov.in is hosted at NIC HQ, which is 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 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)
- Gives all pension related order issued by DPPW and CPAO.

CHAPTER –IV

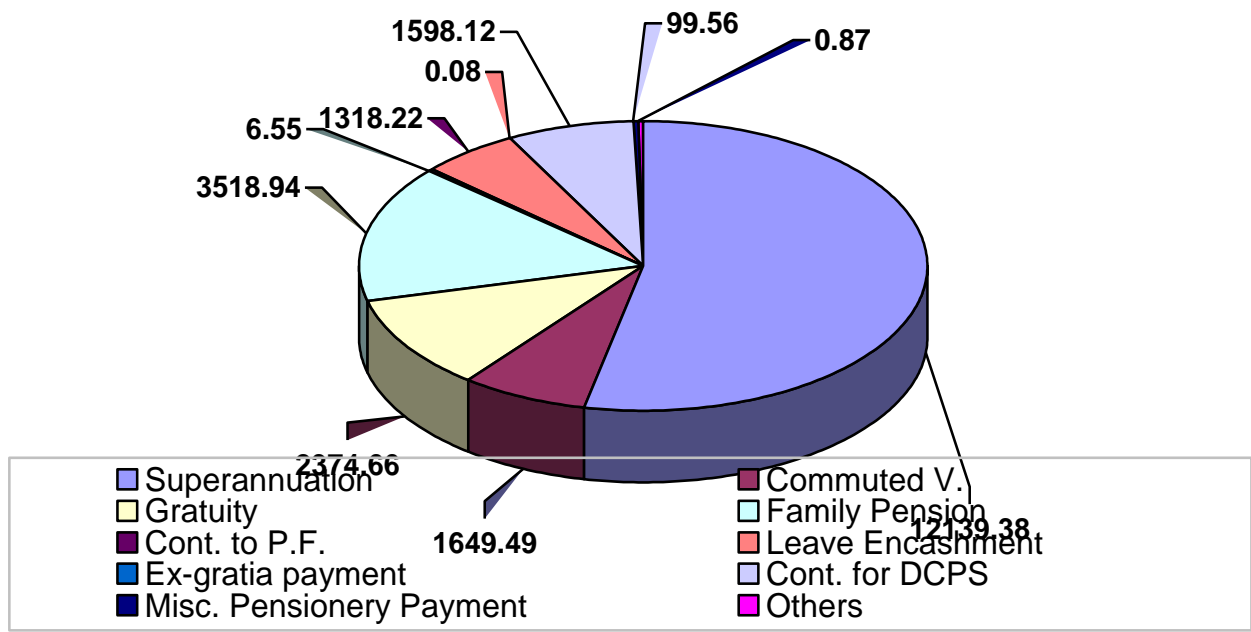
Physical Performance

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

Performance over the years

(Rupees in crores)



CHAPTER-V

APPROPRIATION ACCOUNTS-Grant No. 40 Pension 2013-14

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.21049 crores and Supplementary was taken amounting to Rs. 1766 crores (Total Final Grant was Rs. 22815 crores). The Head wise Appropriation Accounts for 2013-14 are as under: -

(Figures in crores)

Sl. No.	Major Head	Budget Estimates 2013-14	Suppl. Grant 2013-14	Re-appropriation 2013-14	Final Grant 2013-14	Expenditure 2013-14	Excess (+) Saving (-) w.r.t. Final Grant
1.	2071- Pension and other Retirement benefits	20993.00	1766.00	(-)0.06	22758.94	22749.11	(-)9.83
	Charged	94.90	NIL	(-)0.06	94.84	93.81	(-)1.03
	Voted	20898.10	1766.00	NIL	22664.10	22655.30	(-)8.80
2.	2235 – Social Security and Welfare	56.00	NIL	(+) 0.06	56.06	41.16	(-)14.90
	Charged	0.10	NIL	(+) 0.06	0.16	0.13	(-)0.03
	Voted	55.90	NIL	NIL	55.90	41.03	(-)14.87
	Total	21049.00	1766.00	0.00	22815.00	22790.27	(-)24.73
	Charged	95.00	NIL	0.00	95.00	93.94	(-)1.06
	Voted	20954.00	1766.00	0.00	22720.00	22696.33	(-)23.67

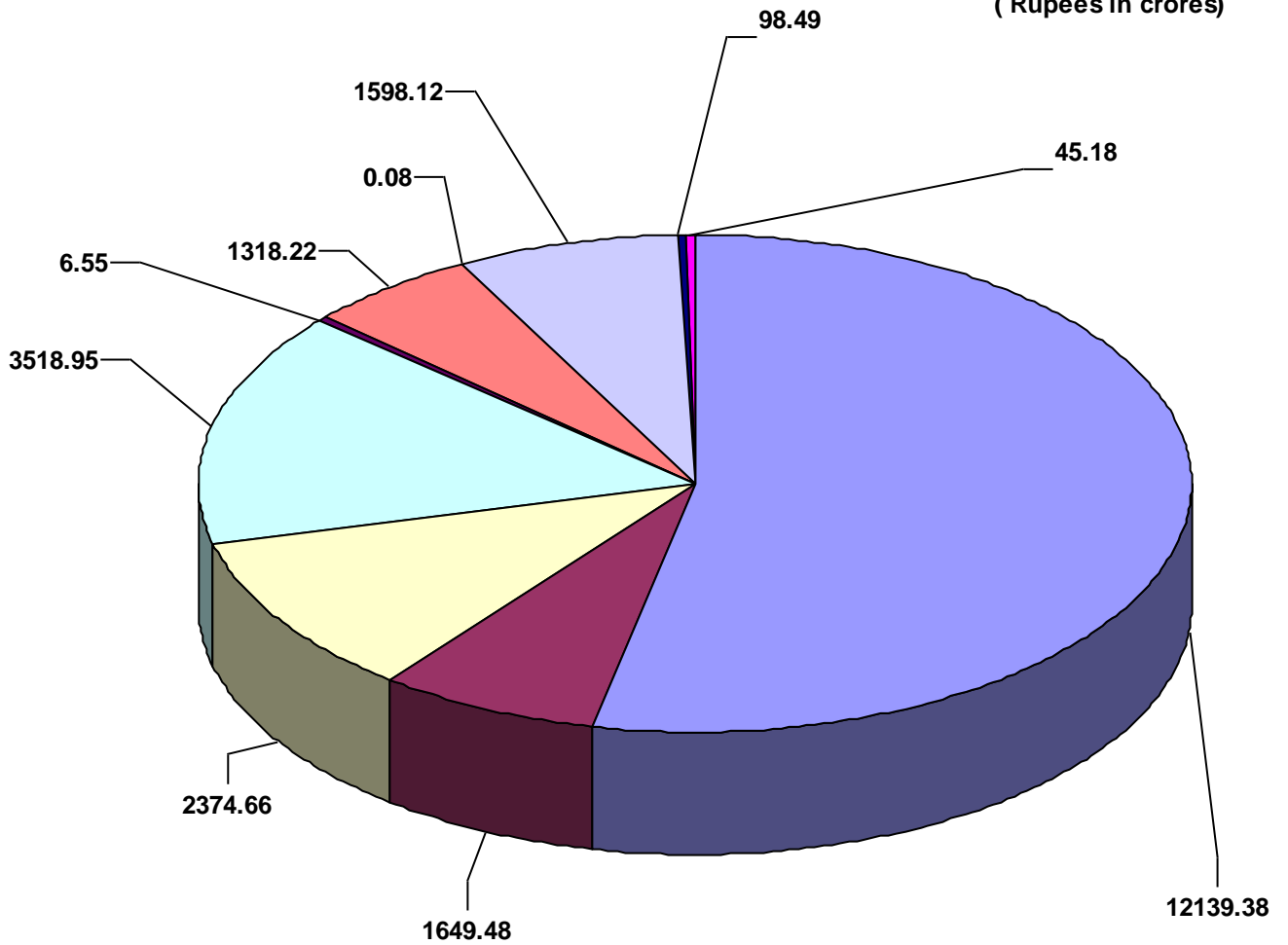
**PENSIONS & OTHER RETIREMENT BENEFITS
(MAJOR HEAD – 2071)**

(Rs. in crores)

Sl. No.	Category	Final Grant 2013-14	Actual Exp. 2013-14	Excess(+) Saving(-)	Percentage Increase(+) Decrease (-) over Final Grant in 2013-14	
1.	SUPERANNUATION	Total	12013.20	12139.38	(+)126.18	(+)1.05 %
		Charged	15.55	15.42	(-)0.13	
		Voted	11997.65	12123.96	(+)126.31	
2.	COMMUTED VALUE OF PENSION	Total	1641.20	1649.48	(+)8.28	(+)0.50 %
		Charged	9.20	8.74	(-)0.46	
		Voted	1632.00	1640.74	(+)8.74	
3.	GRATUITY	Total	2350.27	2374.66	(+)24.39	(+) 1.04 %
		Charged	15.00	15.15	(+)0.15	
		Voted	2335.27	2359.51	(+)24.24	
4.	FAMILY PENSION	Total	3500.72	3518.95	(+)18.23	(+) 0.52 %
		Charged	6.24	4.18	(-)2.06	
		Voted	3494.48	3514.77	(+)20.29	
5.	CONTRIBUTIONS TO PROVIDENT FUND	Total	22.00	6.55	(-)15.45	(-)70.23 %
		Charged	0.05	0.02	(-)0.03	
		Voted	21.95	6.53	(-)15.42	
6.	LEAVE ENCASHMENT	Total	1430.00	1318.22	(-)111.78	(-) 7.82 %
		Charged	10.00	10.12	(+)0.12	
		Voted	1420.00	1308.10	(-)111.90	
7.	EX-GRATIA PAYMENTS ARISING OUT OF SPECIAL VRS	Total	5.00	0.08	(-)4.92	(-)98.40 %
		Charged	-	-	-	
		Voted	5.00	0.08	(-)4.92	
8.	CONTRIBUTION FOR DEFINED CONTRIBUTION PENSION SCHEME	Total	1652.80	1598.12	(-)54.68	(-)3.31 %
		Charged	2.80	2.61	(-)0.19	
		Voted	1650.00	1595.51	(-)54.49	
9.	MISC. PENSIONARY PAYMENTS	Total	98.00	98.49	(+)0.49	(-)0.50 %
		Charged	36.00	37.57	(+)1.57	
		Voted	62.00	60.92	(-)1.08	
10.	OTHERS	Total	45.75	45.18	(-)0.57	(-)1.25 %
		Charged	-	-	-	
		Voted	45.75	45.18	(-)0.57	
TOTAL		Total	22758.94	22749.11	(-)9.83	(+)0.04 %
		Charged	94.84	93.81	(-)1.03	
		Voted	22664.10	22655.30	(-)8.80	

**PENSION & OTHER RETIREMENT BENEFITS
MAJOR HEAD - 2071
PROPORTIONATE EXPENDITURE 2013-14**

(Rupees in crores)



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

SOCIAL SECURITY AND WELFARE
(MAJOR HEAD - 2235)

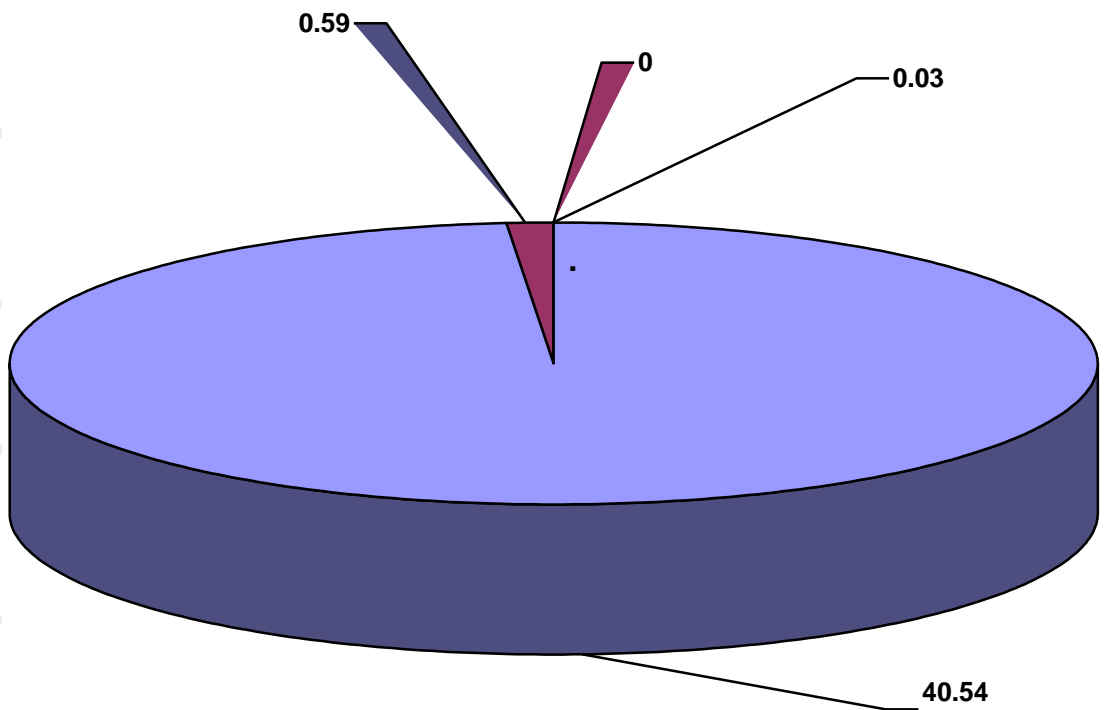
(Rs in crores)

SI. No.	Category	Final Grant 2013-14	Actual Expenditure 2013-14	Excess (+) Savings(-)	Percentage Increase+ Decrease- Over Final Grant in 2012-13
1.	DEPOSIT LINKED INSURANCE SCHEME	53.06	40.54	(-)12.52	(-)23.60 %
	Charged	0.15	0.13	(-)0.02	
	Voted	52.91	40.41	(-)12.50	
2.	C.G.E.I.S.	1.50	0.59	(-)0.91	(-)60.67 %
	Charged	0.01	0.00	(-)0.01	
	Voted	1.49	0.59	(-)0.90	
3.	EX-GRATIA PAYMENT TO GOVERNMENT SERVANT DYING IN HARNESS	0.50	0.00	(-)0.50	(-)100 %
	Charged	-	-	-	
	Voted	0.50	0.00	(-)0.50	
4.	OTHER	1.00	0.03	(-)0.97	(-)97.00 %
	Charged	-	-	-	
	Voted	1.00	0.03	(-)0.97	
	TOTAL	56.06	41.16	(-)14.90	(-)26.58 %
	Charged	0.16	0.13	(-)0.03	
	Voted	55.90	41.03	(-)14.87	
	PENSION GRANT TOTAL MAJOR HEAD 2071+2235	22815.00	22790.27	(-)24.73	(-)0.11 %
	Charged	95.00	93.94	(-)1.06	
	Voted	22720.00	22696.33	(-)23.67	

SOCIAL SECURITY & WELFARE MAJOR HEAD 2235

Proportionate Expenditure

(Rupees in crores)



DLIS CGEIS EX-GRATIA OTHERS

FINANCE ACCOUNTS – 2013-14

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 2013-14 is on next page.

FINANCE ACCOUNT- UNION GOVERNMENT 2013-2014

Statement No. - 13

FINANCE ACCOUNT - UNION GOVERNMENT 2013-14 STATEMENT OF RECEIPTS, DISBURSEMENTS & BALANCES UNDER HEADS OF ACCOUNTS RELATING TO DEBT DEPOSITS AND REMITTANCES AND CONTINGENCY FUND

(Rs. in thousands)

Major/Minor Head of Account 1	Opening Balance 2	Receipts 3	Disbursements 4	Closing Balance 5
PART - I CONSOLIDATED FUND				
Receipt Heads (Revenue Account)	-	5752 Cr.	-	-
Receipt Heads (Capital)	-	-	-	-
Expenditure (Revenue)	-	-	155262250 Dr.	-
Expenditure (Capital)	-	-	-	-
T O T A L E – Public Debt	-	-	-	-
F Loans & Advances				
7610 – 201 – HBA.	35 Dr.	66 Cr.	271 Dr.	240 Dr.
7610 – 202-01 – MCA.	54 Cr.	57 Cr.	60 Dr.	51 Cr.
7610 – 203 – Advance for purchase of other Conveyance.	9Dr.	-	-	9 Dr.
7610-204- Computer Advances	6Cr.	56 Cr.	120 Dr.	58 Dr.
7610 – 800 – Other Advances	1Cr.	-	-	1 Cr.
G Inter-state settlement				
7810 Inter-state Settlement				
T O T A L	17 Cr.	179Cr.	451 Dr.	255 Dr.
PART – II CONTINGENCY FUND				
8000 Contingency Fund	-	-	-	-
PART - III PUBLIC ACCOUNT				
I Small Saving Provident Fund etc.				
8009 – 101 – GPF	90909 Cr.	31235 Cr.	12685 Dr.	109459 Cr.
8011 – 103 – CGEIS	101 Cr.	68 Cr.	150 Dr.	19 Cr.
8011 – 101 – Postal Insurance & LAF	31Cr.	-31 Cr.	-	-
8014 – 101- Postal Insurance & LAF		31 Cr.	-	31 Cr.
J Reserve Fund				
K Deposits & Advances				
(a) Deposits bearing interest	-	-	-	-
(b) Deposits not bearing interest				
8443 Civil Deposits				
103 – Security Deposits	202 Cr.	-	35 Dr.	167 Cr.
(c) Advances				
8550 Civil Advances				
103 – Other Departmental advances	18 Dr.	-	-	18 Dr.

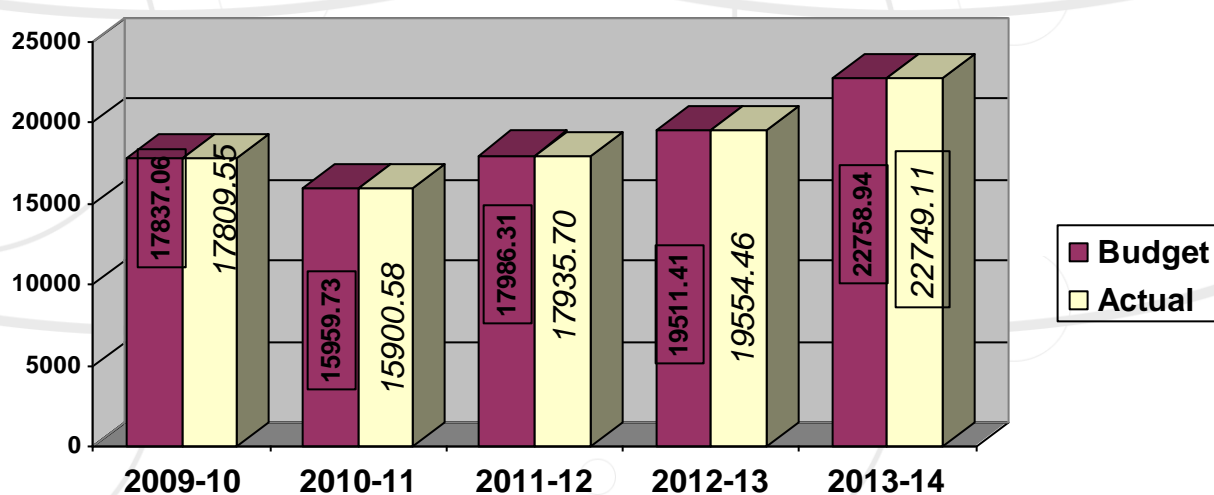
(Rs. in thousands)

Major/Minor Head of Account	Opening Balance	Receipts	Disbursements	Closing Balance
1	2	3	4	5
L - Suspense & Miscellaneous				
8658 - Suspense Account				
101 - PAO Suspense	1 Cr.	-	-	1 Cr.
102 - Suspense Civil	-	14 Cr.	-	14 Cr.
108 - PSB Suspense	1582600 Cr.	5813631 Cr.	-99765 Dr.	7495996 Cr.
138 - Other Nominated Banks(Private Sector Banks) Suspense	13149 Cr.	-23727 Cr.	-1092 Dr.	-9486 Cr.
8670 - Cheque & Bills	1806189 Cr.	-1073202 Cr.	-	732987 Cr.
102 - PAO Cheques				
111 - Pay & Accounts Offices Electronic Advices	24158 Cr.	-24141 Cr.	-	17 Cr.
8672 - Permanent Cash Imprest				
101 - Civil	5Dr.	-	-	5 Dr.
8675 - Reserve Bank Deposit				
101 - Central Civil	-	151948887 Cr.	1503982 Dr.	-
TOTAL - L - Suspense & Miscellaneous	3426092 Cr.	156641462 Cr.	1403125 Dr.	8219524 Cr.
TOTAL - Public Account	3517317 Cr.	156672765 Cr.	1415995 Dr.	8329182 Cr.
GRAND TOTAL	3517334 Cr.	156678696 Cr.	156678696 Dr.	8328927 Cr.

STATEMENT OF EXPENDITURE
IN RESPECT OF PENSION GRANT 2009-2010 TO 2013-14
MAJOR HEAD 2071-PENSION AND OTHER RETIREMENT BENEFITS
(NON-PLAN)

(Rs. in crores)

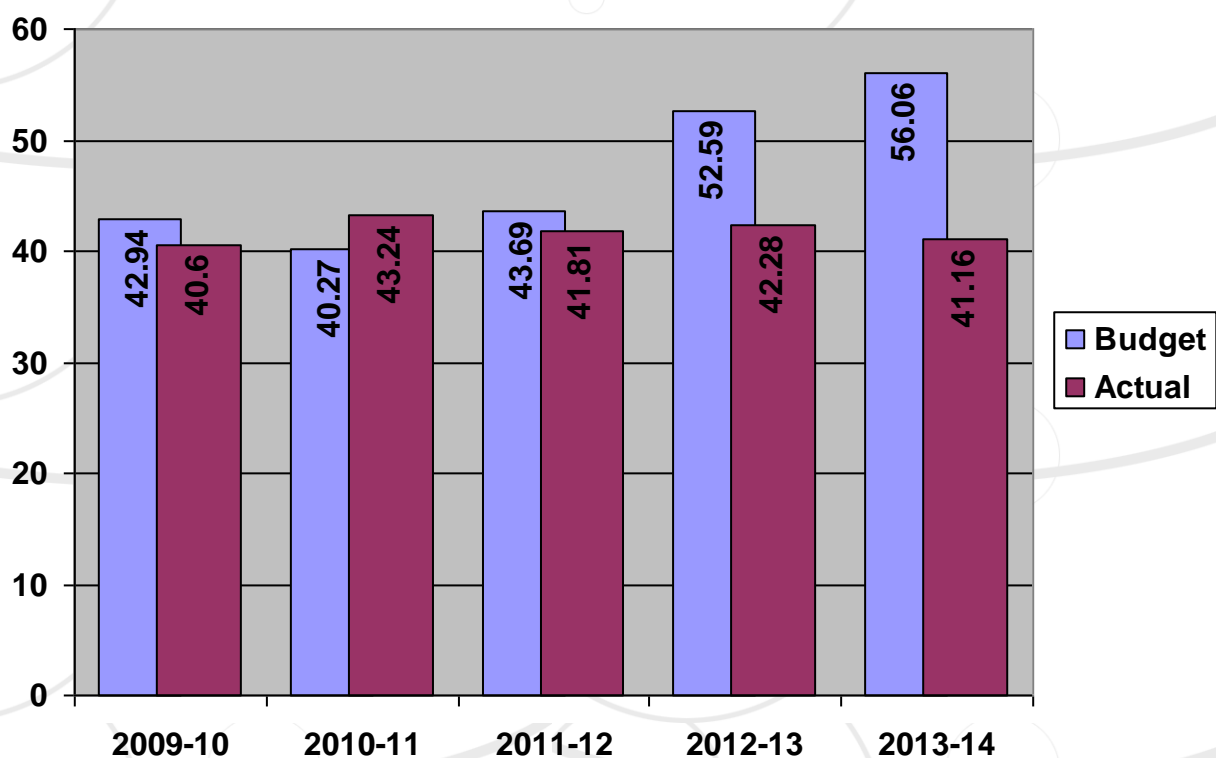
Sl. No	Category	2009-10		2010-11		2011-12		2012-13		2013-14	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
1.	Superannuation	9134.31	9513.62	8453.91	8394.31	9555.99	9635.52	10342.51	10380.55	12013.20	12139.38
2.	Medical treatment	166.67	166.67	-	-	-	-	-	-	-	-
3.	Commuted value of Pension	2240.80	2080.76	1699.85	1700.05	1678.20	1567.08	1695.20	1590.54	1641.20	1649.48
4.	Gratuity	2359.10	2196.59	2024.15	2025.78	2099.00	2138.26	2328.50	2401.03	2350.27	2374.66
5.	Family pension	2131.93	2062.29	1864.76	1857.54	2286.30	2369.01	2593.80	2582.57	3500.72	3518.95
6.	Contribution to Provident Fund	14.00	13.89	19.98	12.52	22.00	11.02	22.00	9.42	22.00	6.55
7.	Leave Encashment	1043.75	10.30.72	1071.99	1093.49	1267.00	1189.67	1309.00	1308.57	1430.00	1318.22
8.	Cont. for Defined Pension Scheme	577.50	576.63	656.60	657.06	962.00	923.01	1132.00	1198.77	1652.80	1598.12
9.	Misc. Pensionary Payments	63.50	63.05	90.53	84.23	109.95	99.56	81.40	80.74	98.00	98.49
10.	Others	101.50	101.83	47.96	47.88	1.87	0.87	2.00	1.92	45.75	45.18
11.	Ex-Gratia Payments for Spl.VRS	4.00	3.50	30.00	27.72	4.00	1.70	5.00	0.40	5.00	0.08
M.H. Total-2071		10594.88	10733.90	17837.06	17809.55	15959.73	15900.58	19511.41	19554.46	22758.94	22749.11



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

(Rs. in crores)

Sl. No	Category	2009-10		2010-11		2011-12		2012-13		2013-14	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
1.	Deposite Linked Insurance Scheme	41.05	38.93	38.14	41.35	41.36	39.90	50.09	41.54	53.06	40.54
2.	C.G.E.I.S.	0.91	0.73	0.91	0.86	1.00	1.01	1.00	0.72	1.50	0.59
3.	Ex-gratia payment to Government servant dying in harness	0.30	0.30	0.30	0.11	0.59	0.16	0.76	0.00	0.50	0.00
4.	Others	0.68	0.64	0.92	0.92	0.74	0.74	0.74	0.02	1.00	0.03
M.H. Total-2235		42.94	40.60	40.27	43.24	43.69	41.81	52.59	42.28	56.06	41.16

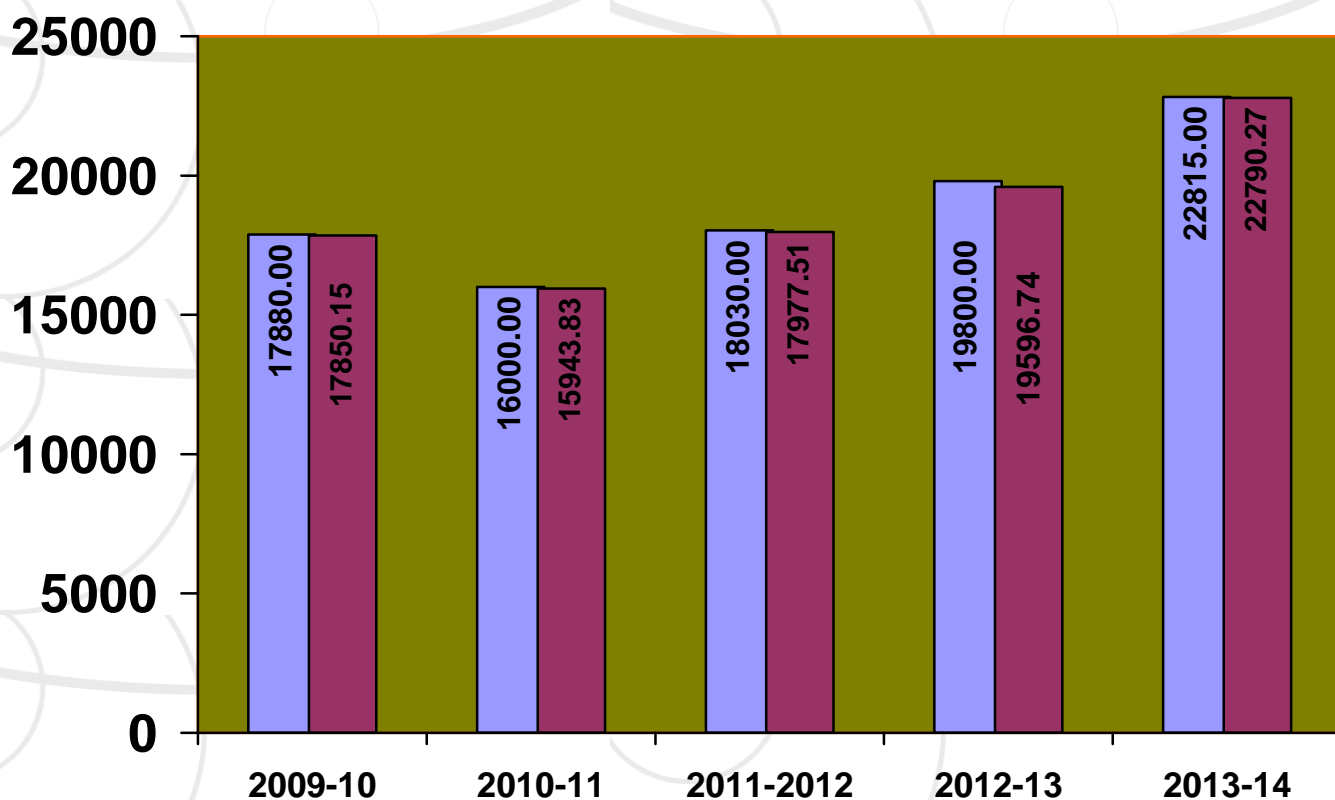


STATEMENT OF EXPENDITURE
IN RESPECT OF PENSION GRANT 2009-2010 TO 2013-2014
MAJOR HEAD 2071-PENSION AND OTHER RETIREMENT BENEFITS
AND 2235-SOCIAL SECURITY AND WELFARE (NON-PLAN)

(Rs. in crores)

Sl. No	Category	2009-10		2010-11		2011-12		2012-13		2013-14	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
	PENSION GRANT TOTAL M.H. (2071+2235)	17880.00	17850.15	16000.00	15943.83	18030.00	17977.51	19800.00	19596.75	22815.00	22790.27

■ Budget ■ Actual



EXPENDITURE INCURRED ON BEHALF OF OTHER MINISTRIES

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. Similarly the expenditure relating to CPAO which is incurred by agent Ministries / Departments is included in CPAO's Grant No.40 – Pensions.

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

Year	Amount in thousands (Rs.)
2009-10	8,18,55,31
2010-11	7,02,23,68
2011-12	8,13,69,77
2012-13	7,65,64,40
2013-14	8,26,11,97

CHAPTER – VII

STATE-WISE AND CATEGORY-WISE BREAK-UP OF NEW AUTHORISATIONS ISSUED DURING 2013-14

Sl. No	Name of State	Opening Balance as on 1.4.2013	M.Ps	Judges	Freedom Fighters Central	Others	Total for 2013-14	Total PPOs From 01.01.90 To *31.03.2014
1	Andaman & Nicobar	12143	0	0	0	0	0	12143
2	Andhra Pradesh	34554	4	8	14	1727	1753	36307
3	Arunachal Pradesh	2182	0	0	0	0	0	2182
4	Assam	21657	4	4	0	1596	1604	23261
5	Bihar	36714	1	2	1	1581	1585	38299
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	155267	24	11	3	9594	9632	164899
10	Goa	1410	0	0	0	0	0	1410
11	Gujarat	20407	2	0	0	1082	1084	21491
12	Haryana	41247	3	3	3	3924	3933	45180
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	21917	8	4	3	3211	3226	25143
17	Kerala	40630	0	5	4	1552	1561	42191
18	Madhya Pradesh	26586	2	4	1	1132	1139	27725
19	Maharashtra	73562	8	15	19	5406	5448	79010
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	7692	0	0	0	192	192	7884
25	Orissa	11343	2	1	0	828	831	12174
26	Pondicherry	1347	0	0	0	0	0	1347
27	Punjab	20569	0	6	0	571	577	21146
28	Rajasthan	26839	2	1	0	257	260	27099
29	Sikkim	584	0	0	0	0	0	584
30	Tamil Nadu	34679	4	9	8	2226	2247	36926
31	Tripura	3818	0	0	0	0	0	3818
32	Uttar Pradesh	82600	5	8	1	2374	2388	84988
33	Uttarakhand	401	0	0	0	0	0	401
34	West Bengal	69016	1	3	2	3597	3603	72619
Grand Total		803431	70	84	59	40850	41063	844494

CHAPTER – VIII

MINISTRY AND DEPARTMENT-WISE PENSION CASES AND EXPENDITURE 2013-14

A. MINISTRY AND DEPARTMENT-WISE PENSION CASES DURING 2013-14

Sl. No.	Ministry/Department/UTs/AGs	No. of New SSAs Issued
1	Agriculture	461
2	Atomic Energy	1054
3	Admn. of Daman & Diu	25
4	C.B.E.C.	2348
5	C.B.D.T.	1581
6	Commerce & Textile	444
7	Tourism & Civil Aviation	71
8	Coal	27
9	Chemicals & Fertilizers	29
10	Corporate Affairs	85
11	Delhi Administration	3862
12	Defence (Civil)	73
13	Dy. Sec. Pers. & Admn. Ref. Dep	43
14	Director Pension (AIS)	2
15	Dir. Gen. of Audit , Defence Services	30
16	Development of North Eastern Region	5
17	External Affairs	229
18	Environment & Forest, Ocean Development	162
19	Earth Science	264
20	Election Commission Of India	5
21	Info. & Broad. / Prasar Bharti	76
22	Information and Technology	99
23	Consumer Affairs, Food & Public distribution	142
24	Finance (Revenue, Expenditure, Economic Affairs, Disinvestment)	414
25	Food Processing	11
26	Home Affairs	15641
27	Health & Family Welfare	841
28	Human Resources Development (Culture, Education, Youth affairs, Women and Child Development, Minority Affairs)	554
29	Information & Broadcasting	567
30	Industry	286
31	Labour, Employment & Company Affairs	288
32	Law & Justice & Company Affairs	137
33	Lok Sabha	95
34.	Planning and Programme Implementation & Statistics	303
35	President's Secretariat	26
36	Petroleum & Natural Gas	11
37	Personnel Public Grievances & Pension	944
38	New & Renewal Energy Sources	14

Sl. No.	Ministry/Department	No. of New SSAs Issued
39	Rural Development	18
40	Rajya Sabha	53
41	Steel	22
42	Mines	671
43	Science & Technology	543
44	Space	531
45	Supply	128
46	Surface Transport, Shipping	126
47	Telecommunication	45
48	Urban Development, Employment	1573
49	Water Resources	836
50	Power	92
51	Andaman & Nicobar	861
52	Daman & Diu	95
53	U.T. Chandigarh	642
54	Social Justice & Empowerment	46
55	Accountant General (A&E)	2261
56	Accountant General (H C Judges)	51
57	Accountant General (States)	56
58	Accountant General (AIS)	152
59	National Investigation Agency	2
60	Dadra & Nagar Haveli	72
61	UT Lakshadweep	168
62	Department of Land Resources	5
63	Drinking Water Supply	4
64	North Eastern Council	7
65	National Disaster Management AU	5
66	Prasar Bharti	748
67	Indian Audit & Accounts Deptt.	1
Grand Total		41063

Notes: Central Pension Accounting Office issues SSAs on the basis of PPOs received from different Ministries/Departments and accounts for the pension paid through Banks and Treasuries.

B. MINISTRY AND DEPARTMENT-WISE EXPENDITURE 2013-14

(Rs. in thousands)

Sl NO.	Circle Code & Description Ministry/Departments	Total Charged	Total Voted	Total Charged+ Voted
1	AGRICULTURE	0	624780	624780
2	A.G. CALCUTTA	0	27440	27440
3	A.G. CHANDIGARH	0	1596895	1596895
5	AG(AUDIT) DELHI	116385	4498708	4615093
6	ANDAMAN NICOBAR ADMN.	0	1048958	1048958
7	ATOMIC ENERGY	0	2076044	2076044
8	CBDT (EXP.)	0	2499147	2499147
9	CBEC	0	4051304	4051304
10	CGDA (CIVIL)	0	575261	575261
11	CGDA(DEFENCE)	291	16846564	16846855
12	CHEMICAL AND PETRO CHEMICAL	0	34254	34254
13	COMMERCE	0	569719	569719
14	COMPANY AFFAIRS	0	127543	127543
15	CPAO (SCT figure)	571015	146307008	146878023
16	CULTURE	0	492846	492846
17	DADRA AND NAGAR HAWELI	0	68970	68970
18	DEPARTMENT OF COAL	0	42381	42381
19	DEPARTMENT OF SPACE	0	1264492	1264492
20	DISINVESTMENT	0	5203	5203
21	EARTH SCIENCE	0	388375	388375
22	ELECTION COMMISSION	0	6905	6905
23	ENVIRONMENT. FORESTS & WILD LIFE	0	234714	234714
24	EXTERNAL AFFAIRS	0	2401844	2401844
25	FINANCE (EXP)	0	68764	68764
26	FERTILIZER	0	25371	25371
27	FINANCE (ECONOMIC AFFAIRS)	0	604881	604881
28	FINANCE(REVENUE)	0	299121	299121
29	FOOD (CONSUMER AFFAIRS)	0	319203	319203
30	FOOD PROCESSING	0	21855	21855
31	HEALTH & FAMILY WELFARE	0	1708602	1708602
32	HIGHER EDUCATION	0	104271	104271
33	HOME AFFAIRS	0	21986535	21986535
34	INDUSTRIAL DEVELOPMENT	0	383866	383866
35	INFORMATION & BROADCASTING	0	1965043	1965043
36	INFORMATION TECHNOLOGY	0	235257	235185

	Ministry/Departments	Total Charged	Total Voted	Total Charged+ Voted
37	LABOUR	0	486238	486238
38	LAKSHADWEEP ISLANDS	0	220925	220925
39	LAW AND JUSTICE	85135	176237	261372
40	LOK SABHA	0	124232	124232
41	MINES	0	997220	997220
42	MINISTRY OF MINORITY AFFAIRS	0	17557	17557
43	MINISTRY OF NORTH EASTERN REGION	0	15854	15854
44	MINISTRY OF SHIPPING	0	157338	157338
45	NCT DELHI	43303	4743788	4787091
46	NEW AND RENEWABLE ENERGY	0	36389	36389
47	OVERSEAS INDIAN AFFAIRS	0	7427	7427
48	PANCHAYATI RAJ	0	1721	1721
49	PETROLEUM & NATURAL GAS	0	23142	23142
50	PLANNING COMMISSION	0	562236	562236
51	POSTAL DEPARTMENT	0	6285	6285
52	POWER	0	175462	175462
53	PPG & PENSIONS	94192	1081603	1175795
54	PRESIDENT SEC.	29116	0	29116
55	RAJYA SABHA	0	62746	62746
56	ROAD TRANSPORT	0	47202	47202
57	RURAL AREAS & EMPLOYMENT	0	58667	58667
58	SCHOOL EDUCATION AND LITERACY	0	16862	16862
59	SCIENCE & TECHNOLOGY	0	624577	624577
60	SOCIAL JUSTICE & EMPOWERMENT	0	49337	49337
61	STEEL	0	34627	34627
62	SUPPLY	0	192342	192342
63	TELECOMMUNICATION	0	213840	213840
64	TOURISM & CIVIL AVIATION	0	102787	102787
65	TRIBAL AFFAIRS	0	13089	13089
66	U T DAMAN & DIU	0	204756	204756
67	URBAN DEVELOPMENT	0	1826951	1826951
68	WATER RESOURCES	0	1083316	1083316
69	WOMEN AND CHILD DEVELOPMENT	0	51948	51948
70	YOUTH AFFAIRS	0	34296	34296
	TOTAL	939437	226963121	227902558

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 PPO's Printed Between 01-01-1990 to 31-03-2014

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
	Total (AG)	65033
	POST 1990	Benefits to Ex/Deceased President
Family Pension		116701
Family Pension to Supreme Court Judge		1997
Ida Family Pension		42
IDA Pension		3145
Invalid Pension		7753
Others		39671
Pension for Supreme Court Judge		29
Pension to Ex MP's		3813
Pension/ FP for High Court Judge		397
Pension / FP to Freedom Fighters		15317
Prorata Pension (PSU Absorbee)		114
Superannuation Pension		427041
Voluntary Retirement		230034
Total (POST 1990)		846057
PRE 1990	Benefits to Ex/Deceased President	8
	Family Pension	52838
	Ida Family Pension	29
	IDA Pension	67
	Invalid Pension	10814
	Others	1
	Pension for Supreme Court Judge	2
	Pension to Ex MP's	242
	Pension/ FP for High Court Judge	29
	Pension / FP to Freedom Fighters	39747
	Superannuation Pension	93835
	Voluntary Retirement	53668
	Total (PRE- 1990)	251280
GRAND TOTAL	1162370	

Pioneering Service rendered by CPAO

As an initiative for Citizen's Charter, CPAO has constituted a Grievance Cell to redress the grievances of pensioner. Apart from lodging a complaint/ grievance through letter and E-mail, 10 Toll-free telephone lines have been introduced (No. 1800-11-77-88) to cater exclusively to pensioners. Pensioners can also lodge their complaints/ grievances on "Grievance Module" provided on website of CPAO i.e. www.cpao.nic.in by quoting their PPO Number. In case of pre 1990 case, they may quote their old PPO No., Ministry and date of retirement.

CPAO has regularly been receiving letters/ E-mails from pensioners conveying thanks for taking prompt action. Complaints/ grievances received are analyzed to identify the grievance prone areas and all necessary efforts are made to align the standard of offered services with recipient expectations. The staff dealing with complaints/ grievances is well informed and capable of addressing the queries of pensioners. If required, pensioners can meet officers in CPAO between 4-5 P.M. on Monday, Wednesday and Friday.

On 1st of March 2012, on the occasion of Civil Accounts Day, CPAO was awarded with **CGA Best Practices Award** for the successful functioning of the Grievances Redressal Mechanism. This award was given based on the following criteria:-

1. Innovation
2. Citizen centric or client centric
3. Replicability
4. Sustainability.

The Grievance Redressal Mechanism became operational from 14th September, 2011 and has been running successfully. Interface with software and Toll Free Call Centre with enhanced lines has been received very well.

CHAPTER – X

Internal Audit

The role of Internal Audit in CPAO is quite 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 including fund accounts, loans and advances.

CPAO is primarily responsible to conduct Internal Audit of payment of pensions made by Banks. The payment to pensioners involve a huge amount of money and any delayed or inaccurate disbursement of pension or inadequate quality of service to pensioners can adversely impact the pension delivery mechanism, putting the pensioners to hardships and thus eroding the money value. The role of Internal Audit of Banks by CPAO becomes important to provide an assurance that all Government of India's orders relating to payment of pensions are complied by the Authorized Banks expeditiously and the interest of the pensioners are protected. The Internal Audit makes critical assessment of efficiency and effectiveness of service delivery mechanism for pensioners to ensure value for money.

Details of Units Audited in the financial year 2013-14

S.No.	Name of the Unit (Banks)	Period of Audit
1.	HDFC Bank, CPPC, Noida	23.05.2013 to 24.05.2013
2.	ICICI Bank, CPPC, Mumbai	10.06.2013 to 11.06.2013
3.	AXIS Bank, CPPC, Mumbai	12.06.2013 to 14.06.2013
4.	Andhra Bank, CPPC, Hyderabad	10.09.2013 to 14.09.2013
5.	Punjab National Bank, CPPC, New Delhi	14.10.2013 to 19.10.2013
6.	State Bank of Patiala, CPPC, Patiala	16.12.2013 to 21.12.2013
7.	Canara Bank, CPPC, Bangalore	13.01.2014 to 18.01.2014
8.	Central Bank of India, CPPC, Mumbai	20.01.2014 to 25.01.2014

(A) PUBLIC SECTOR BANK

SI No.	Name of Banks
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) PRIVATE BANKS

SI.No	Name of Banks
1.	HDFC Bank
2.	Axis Bank (UTI Bank)
3.	ICICI Bank

WHOM TO CONTACT IN CPAO

Sl. No.	Section	Name of Official/ Designation	Telephone
1.	Chief Controller(Pensions)	Smt. Suman Bala	26169406(O),26174864 (O) 26715108 (Fax)
2.	Controller of Accounts	Dr. Dilip Kumar	26169406 (O) 26167326 (Fax)
3.	Asstt. Controller of Accounts	Sh. M.M. Kaushik	26103074
4.	Reception	-	26174438, 26174456, 26715109, 26715112
5.	Grievance Cell	Sr. AO	26174596, 26715110 1800117788 (Toll-Free)
6.	Accounts	Sr.AO	26166844
7.	Administration & Estt.	Sr. AO	26177071
8.	Authorisation – I	PAO	26162078
9.	Authorisation – II	PAO	26162074
10.	Authorisation – III	PAO	26162075
11.	Technical & AIS	Sr.AO	26166758
12.	Internal Audit	Sr.AO	26714154
13.	RBD, Compilation	Sr.AO	26162083
14.	New Pension Scheme (AR)	PAO	26162691
15.	Budget	Sr.AO	26174675
16.	Pre-Check	PAO	206 (Extn.)
17.	Data-Bank	Sr.AO	26714154
18.	Co-ordination (Legal Cell, RTI)	Sr.AO	26178990
19.	Special Cell	Consultant	24530026
20.	NIC – CPAO	Sr. Technical Director	26175099
21.	Toll Free	Grievance Cell/ Library Room	1800 11 77 88



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