

ACCOUNTS AT A GLANCE 2014-2015

**GOVERNMENT OF INDIA
MINISTRY OF EXTERNAL AFFAIRS
PRINCIPAL CHIEF CONTROLLER OF ACCOUNTS
JAWAHARLAL NEHRU BHAWAN
JANPATH, NEW DELHI-110011**

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**FOR THE YEAR
2014-2015**

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Preface

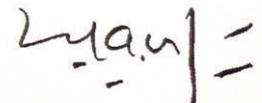
It gives me great pleasure to present the 19th issue of 'Accounts at a Glance' for the Ministry of External Affairs for the year 2014-2015.

This publication is framed with the purpose to furnish prominent summary of the accounts of the Ministry. This document provides detailed, significant and purposive accounting information in simple formats so that an exhaustive picture of the wherewithal of this Ministry may be accomplished by the reader in single document.

This document has been presented in a simple and abridged form with the help of statements and graphs based on the information from Appropriation Accounts, Finance Accounts and Statement of Central Transactions which has been submitted to the Controller General of Accounts, Department of Expenditure, Ministry of Finance.

I trust that the information contained in this issue will be useful in understanding the Accounting trends and Finances of this Ministry.

We look forward to suggestions that will help us improving the form and content of future publications.



(Udaya Shankar Pant)
Principal Chief Controller of Accounts
Ministry of External Affairs

NEW DELHI
December, 2015

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CHAPTER – 1**INTRODUCTION**

The Ministry of External Affairs is primarily involved in formulating and implementing the Foreign policy of the country.

The Ministry has its headquarters in New Delhi and in order to attain its objectives, it has 180 Missions/Consulates all over the world, 37 Passport Offices and 4 Branch Secretariat spread throughout the country.

At headquarters, the Ministry has the following three main divisions viz., (i) Support Divisions (ii) Territorial Divisions and (iii) Specialized Divisions.

A. SUPPORT DIVISIONS

1. Administration
2. BOS (Bureau of Security)
3. CNV & I Division (Cypher, NGO, Vigilance & Inspection)
4. Principal Chief Controller of Accounts
5. e-Governance & IT (Information Technology)
6. Establishment
7. Finance
8. Projects

B. TERRITORIAL DIVISIONS

1. AMS (Americas)
2. ASEAN Multilateral
3. BM (Bangladesh & Myanmar)
4. Central Europe
5. EA (East Asia)
6. East & Southern Africa
7. Eurasia
8. Europe West
9. Gulf
10. Haj Cell

11. India Africa Forum Summit (IAFS)
12. LAC (Latin America & Caribbean)
13. Northern (Nepal & Bhutan)
14. PAI (Pakistan, Afghanistan & Iran)
15. Southern
16. SM (Sri Lanka & Maldives)
17. West Africa (WAF)
18. WANA (West Asia & North Africa)

C. SPECIALISED DIVISIONS

1. Archives & Records Management (A & RM)
2. Boundary Cell
3. Central Registry
4. Co-ordination
5. CPV (Consular, Passport & Visa)
6. Counter Terrorism (CT) Cell
7. Development Partnership Administration (DPA-I)
8. Development Partnership Administration (DPA-II)
9. Development Partnership Administration (DPA-III)
10. D&ISA (Disarmament & International Security Affairs)
11. FSTI (Foreign Service Training Institute)
12. Energy Security
13. XPD (External Publicity & Public Diplomacy)
14. Investment, Technology, Promotion (ITP)
15. L & T (Legal & Treaties)
16. Liaison with State Government
17. MER (Multilateral Economic Relations)
18. Parliament & Co-ordination
19. Policy, Planning & Research, GCI
20. Right to Information (RTI)
21. SAARC (South Asian Association for Regional Co-operation)

-
-
22. Special Kuwait Cell
 23. United Nations Economic & Social
 24. United Nations Political (UNP)
 25. Welfare
 26. Hindi & Sanskrit
 27. Nalanda
 28. SB & BC

The Staff strength of the Ministry in 2014-2015 was 10433 (Sanctioned) and 9115 (in position). The Office of the Pr. Chief Controller of Accounts which came into existence after the departmentalization of accounts in 1976 has total sanctioned staff strength of 145 (in position 120).

CHAPTER – 2

ACCOUNTING ORGANISATION OF MINISTRY OF EXTERNAL AFFAIRS

The Foreign Secretary is the Chief Accounting Authority in the Ministry of External Affairs. He discharges his functions with the assistance of Additional Secretary (Financial Adviser) and Pr. Chief Controller of Accounts (see organizational chart).

2. As per Rule 64 of GFRs 2005, the Secretary of a Ministry/Department who is the Chief Accounting Authority of the Ministry/Department shall: –

- (i) be responsible and accountable for financial management of his Ministry or Department.
- (ii) ensure that the public funds appropriated to the Ministry are used for the purpose for which they were meant.
- (iii) be responsible for the effective, efficient, economical and transparent use of the resources of the Ministry in achieving the stated project objectives of that Ministry, whilst complying with performance standards.
- (iv) appear before the Committee on Public Accounts and any other Parliamentary Committee for examination.
- (v) review and monitor regularly the performance of the programmes and projects assigned to his Ministry to determine whether stated objectives are achieved.
- (vi) be responsible for preparation of expenditure and other statements relating to his Ministry as required by regulations, guidelines or directives issued by Ministry of Finance.
- (vii) shall ensure that his Ministry maintains full and proper records of financial transactions and adopts systems and procedures that will at all times afford internal controls.
- (viii) shall ensure that his Ministry follows the Government procurement procedure for execution of works, as well as for procurement of services and supplies and implements it in a fair, equitable, transparent, competitive and cost-effective manner.
- (ix) shall take effective and appropriate steps to ensure his Ministry:-
 - (a) Collects all moneys due to the Government and
 - (b) Avoids unauthorized, irregular and wasteful expenditure.

3. As per Para 1.3 of Civil Accounts Manual, the Pr. Chief Controller of Accounts for and on behalf of the Chief Accounting Authority is responsible for :-

- (a) arranging all payments through the Pay and Accounts Offices/Principal Accounts Office except where the Drawing and Disbursing Officers are authorized to make certain types of payments.

Note : Any addition proposed to the list of cheque drawing D.D.Os included in the Scheme of Departmentalization of Accounts of a Ministry/Department would require the specific approval of the Controller General of Accounts, Ministry of Finance.

- (b) compilation and consolidation of accounts of the Ministry/ Department and their submission in the form prescribed, to the Controller General of Accounts; preparation of Annual Appropriation Accounts for the Demands for Grants of his Ministry/Department, getting them duly audited and submitting them to the CGA, duly signed by the Chief Accounting Authority.
- (c) arranging internal inspection of payment and accounts records maintained by the various subordinate formations and Pay and Accounts Offices of the Department and inspection of records pertaining to transaction of Government Ministries/Departments, maintained in Public Sector Banks.

4. The Pr. Chief Controller of Accounts, Ministry of External Affairs performs his duties with the assistance of one Chief Controller of Accounts, one Controller of Accounts, one Assistant Controller of Accounts and five Senior Accounts Officers amongst other staff. The details regarding distribution of work in the Office of Pr. Chief Controller of Accounts are given at **Exhibit 'A'**.

5. There are 180 Indian diplomatic Missions/Posts abroad and 37 Passport Offices in India out of which 36 Passport Offices are functioning as cheque drawing DDOs (CDDOs) and 1 Passport Offices functioning as NCDDOs. 4 Branch Secretariat are also functioning as cheque drawing DDOs (CDDOs). The CDDOs are authorised to make certain types of payments by issue of cheques and deposit money received/ collected on behalf of the government into the approved branches of accredited banks. The Regional Passport Offices located outside Delhi send their weekly lists of Receipts and Payments and all Indian Missions/Posts abroad submit their monthly Cash Accounts to the Pr. Chief Controller of Accounts. The monthly account for the entire Ministry is consolidated by the 15th of the following month and presented to the Controller General of Accounts in the Ministry of Finance.

6. The non-cheque drawing DDOs at Headquarters submit bills to the Pay and Accounts Office under pre-check system of payment. Accounting information Flow chart is given at **Exhibit 'B'**.

7. As per Para 1.3.3 of Civil Accounts Manual, Principal Accounts Office in New Delhi functions under a Principal Accounts Officer who is responsible for :

- (a) consolidation of the accounts of the Ministry/Department in the manner prescribed by CGA;
- (b) preparation of Annual Appropriation Accounts of the Demands for Grants controlled by that Ministry/Department, submission of Statement of Central Transactions and material for the Finance Account of the Union Government(Civil) to the Controller General of Accounts;
- (c) payment of loans and grants to State Government through Reserve Bank of India, and wherever this office has a drawing account payment there from to Union Territory Government/ Administrations;
- (d) preparation of manuals keeping in view the objective of management accounting system if any, and for rendition of technical advice to Pay and Accounts Offices, maintaining

necessary liaison with CGA's Office and to effect overall coordination and control in accounting matters;

- (e) maintaining Appropriation Audit Registers for the Ministry/ Department as a whole to watch the progress of expenditure under the various Grants operated on by the Ministry/Department;

Principal Accounts Office/Officer also performs all administrative and coordinating function of the accounting organization and render necessary financial, technical, accounting advise to department as well as to local Pay & Accounts offices and Regional Pay & Accounts offices.

8. As per Para 1.4 of Civil Accounts Manual, Pay & Accounts offices make payments pertaining to respective Ministries/ Departments and in certain cases payments will be made by the departmental Drawing and Disbursing Officers (DDOs) authorized to draw funds, by means of cheques drawn on the offices/branches of Reserve Bank of India, State Bank of India and its subsidiaries or of the Public Sector Bank that may be accredited for handling the receipts and payments of the Ministry/Department. These payments will be accounted for in separate scrolls to be rendered to the Pay and Accounts Offices of Ministry/Department concerned. Each Pay and Accounts Office or Drawing and Disbursing Officer authorized to make payments by cheques, will draw only on the particular branch/branches of the Reserve Bank of India/State Bank of India or its subsidiary or the Public Sector Bank with which the Pay and Accounts Office or the Drawing and Disbursing Officer as the case may be, is placed in account. All receipts of the Ministry/Department are also be finally accounted for in the books of the Pay and Accounts Office. The Pay and Accounts office is the basic Unit of Departmentalized Accounting Organization. Its main function include:-

Pre-check and payment of all bills, including those of loans and grants-in-aid, submitted by Non-Cheque Drawing DDOs.

Accurate and timely payments in conformity with prescribed rules and regulations. Timely realization of receipts.

Issue of quarterly letter of credit to Cheque Drawing DDOs and post check of their vouchers/bills.

Compilation of monthly accounts of receipts and expenditures made by them incorporating there with the accounts of the cheque Drawing DDOs.

Maintenance of GPF accounts other than merged DDO and authorization of retirement benefits.

Maintenance of all DDR Heads.

Efficient service delivery to the Ministry/Department by the banking system by way of e-payment.

Adherence to the prescribed Accounting Standards, rules and principles.

Timely, accurate, comprehensive, relevant and useful financial reporting.

9. The specific approval of the CGA, Ministry of Finance would have to be obtained in connection with any proposal for creation (or re-organization) of a new Pay & Accounts Office or for adding to the list of cheque drawing DDOs included in the Scheme of Departmentalization of Accounts of a Ministry/Department.

10. The overall responsibilities of Departmental Accounting Organization in respect of Ministry of External Affairs are:-

Consolidation of monthly accounts of Ministry and its submission to the CGA. Annual Appropriation Accounts.

Statement of Central Transactions.

Preparation of —Accounts at a Glance.

Union Finance accounts which are submitted to the CGA, Ministry of Finance and Principal Director of Audit.

Payments of loans and grants to State Government/Grantee Institutions/Autonomous Bodies etc.

Rendering technical advice to all PAOs and Ministry; if necessary in consultation with other organization like DOPT, Ministry of Finance and CGA etc.

Preparation of Receipt Budget.

Preparation of Pension Budget.

Procuring and supplying of cheque books for and on behalf of PAOs/Cheque drawing DDOs.

Maintaining necessary liaison with Controller General of Accounts office and to effect overall co-ordination and control in accounting matters and accredited Bank.

Verify and reconcile all receipts and payments made on behalf of Ministry of External Affairs through the accredited Bank, State Bank of India.

Maintaining accounts with Reserve Bank of India relating to Ministry of External Affairs and reconciling the cash balances.

Ensuring prompt payments.

Speedy settlement of Pension/Provident fund and other retirement benefits.

Internal Audit of the Ministry, subordinate and attached offices under Ministry of External Affairs, Autonomous bodies under Ministry of External Affairs and its Grantee institutions, etc.

Making available accounting information to all concerned authorities.

Budget co-ordination works of Ministry of External Affairs.

Monitoring of New Pension Scheme and pension revision cases of Pre-2006 and Pre-1990 retirees.

Computerization of Accounts and e-payment.

Administrative and co-ordination function of the accounting organization.

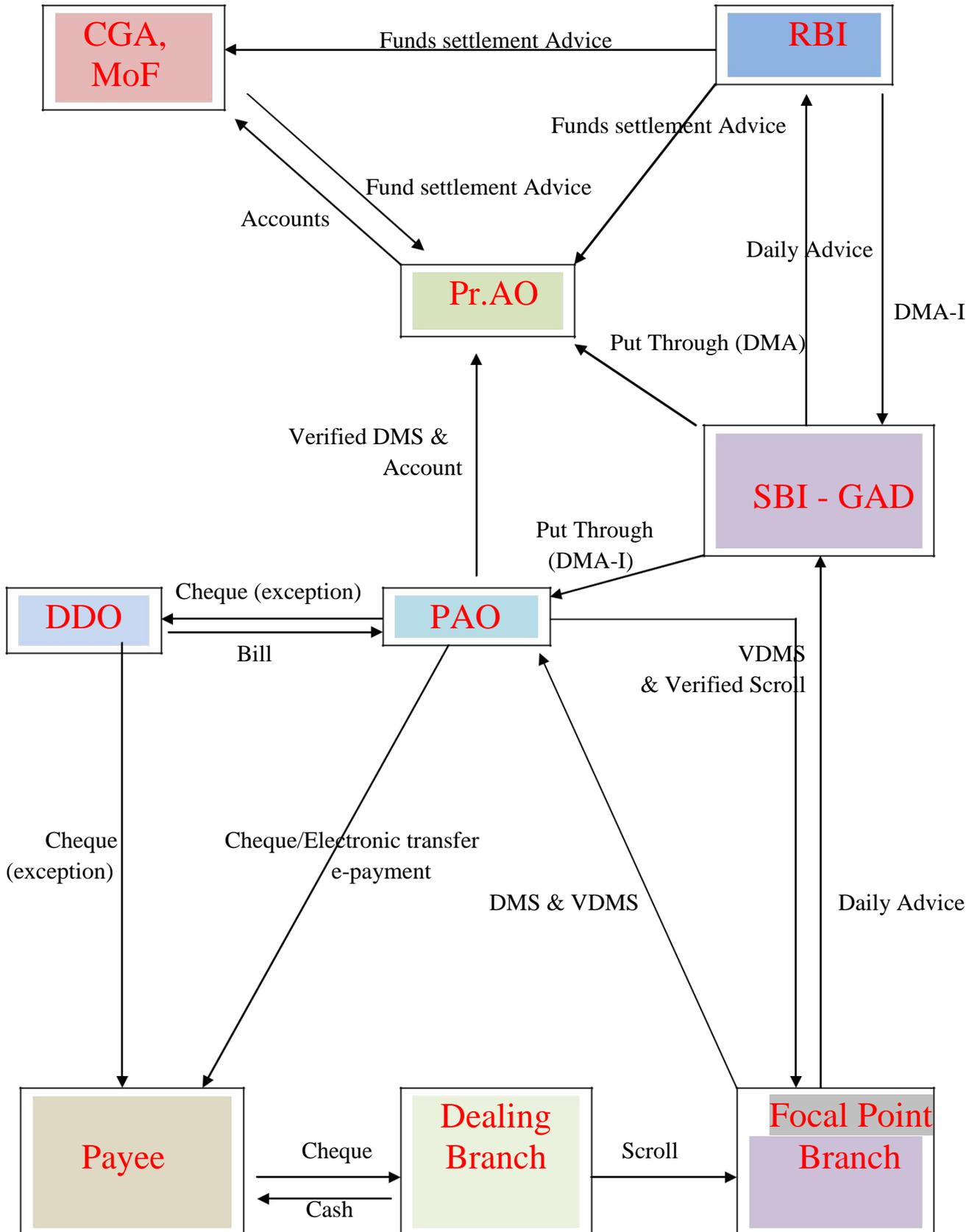
11. Accounting information and data are also provided to the Ministry to facilitate effective budgetary and financial control. Monthly and progressive expenditure figures under various sub-heads of the grant of the Ministry of External Affairs are furnished to Budget Section. Progress of expenditure against budget provisions are also submitted monthly to Foreign Secretary, Additional Secretary & Financial Adviser as well as Heads of Divisions of the Ministry controlling the grant for purposes of better monitoring of expenditure.

12. The Accounting organization also maintains accounts of long-term advances such as House Building Advance and Motor Car Advance and GPF accounts of employees of the Ministry.

13. The verification and authorization of pensionary entitlement of officers and staff members is done by the Office of the Pr. Chief Controller of Accounts on the basis of service particulars and pension papers furnished by Heads of Offices. All retirement benefits and payments like gratuity, cash equivalent to leave salary as well as payments under Central Government Employees Group Insurance Scheme; General Provident Fund etc. are released by Pr. CCA's office on receipt of relevant information / bills from DDOs.

Banking Arrangements

Flow diagram of accounting of Payments



ORGANISATIONAL CHART

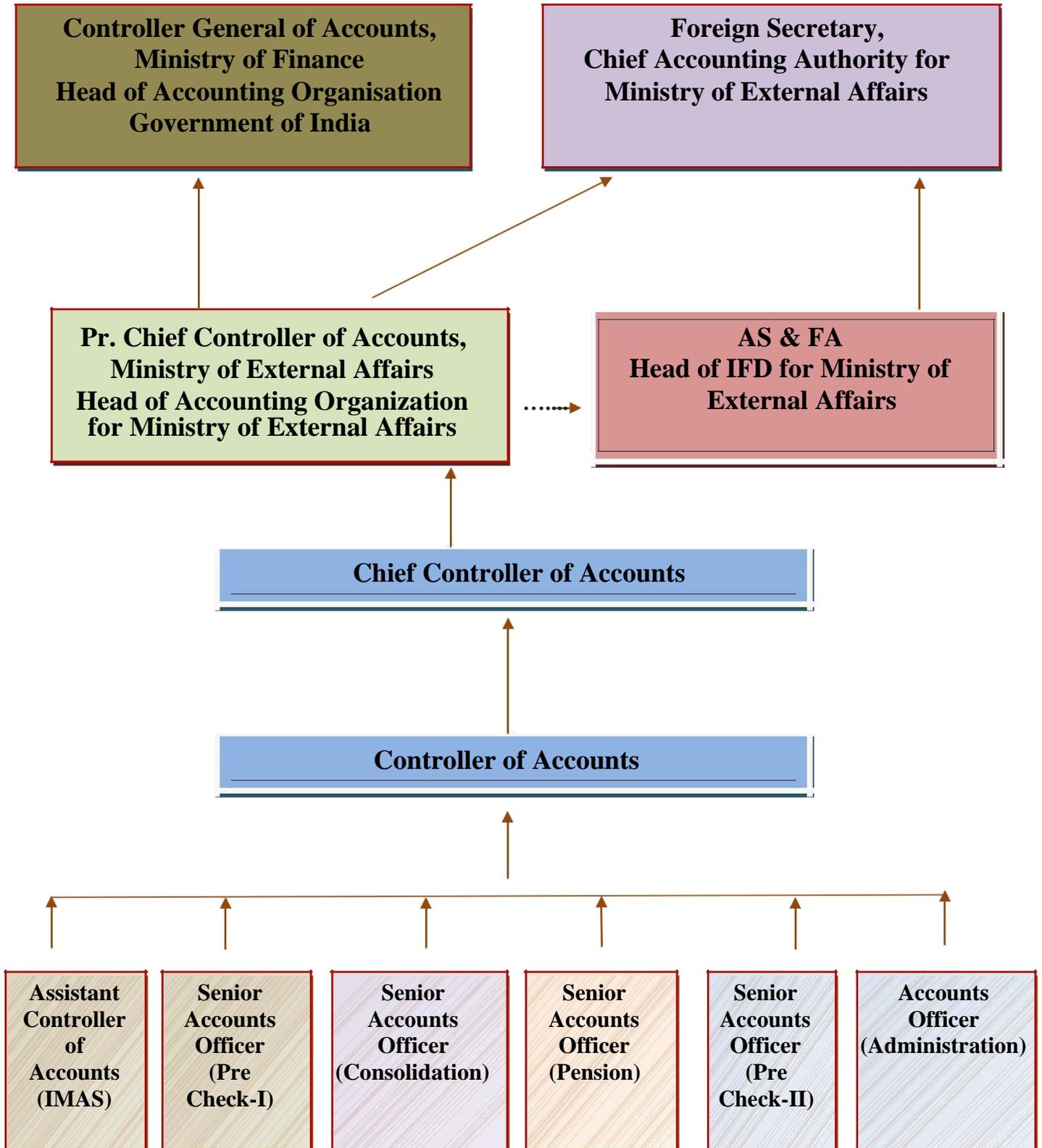


EXHIBIT - 'A'

DISTRIBUTION OF WORK IN THE OFFICE OF PR.CCA

Administration Section : Administration of personnel of Pr. Chief Controller of Accounts Organization, DDO functions, Central Diary & Dispatch, Custody of old records, uploading of TDS and quarterly return 24 _Q‘/ 24 _G‘ to TIN, Post-creation/Revival and up-gradation of posts, Procurement of store & services and major /minor works including consultancy work, CPIO, Legal matters, RTI, Parliament Question and Official Language etc.

Consolidation Section : Preparation & submission of monthly accounts, SCT, Finance Accounts, Appropriation Accounts, Budget Estimates of Revenue Receipts, Public Account, Interest Receipts and Payment, Loan Repayments, Composite grants, Issue of Letter of Authorization to agent Ministries, Reconciliation of expenditure figures with Divisions, DDOs, functional and agent Ministries, PFMS & System Group, Technical Advice, Monitoring of all kind of suspense balances, Monitoring of Budget/Expenditure in r/o MEA & MOIA.

Coordination Section : Advisory functions to MEA, Submission of periodical reports to Controller General of Accounts, matter related with Banking arrangements, NCDDOs code, AAAG/I-MAS tour programme etc.

Pre-check Section : Pre-check and passing of bills submitted by non-cheque drawing DDOs at Head Quarters, making e-payment and issue of cheques/demand drafts in respect of bills passed by PAO and supply of cheque books to CDDOs . Allotment of PRAN under New Pension Scheme for NCDDO at HQs/ Mission/ Post abroad.

Computer Cell: Maintenance of Servers and the networking of MEA. Looks after the entire IT related matter of this office. Communication with Ministry regarding any matter related with IT. Communication with IT Department of office of the CGA regarding up-gradations related with COMPACT and any problem related to COMPACT. To take and keep backups of different software operational in different section of this office and to rectify problem arising in their smooth running.

Arrangement of Training on IMAS-I.

IMAS Sections: Compilation and incorporation of monthly IMAS data files received through e-mail [Accounts in Soft Copy] from the Missions/Posts Abroad. Further, on receipt of Physical Cash Accounts (Accounts in Hard Copy) from the Missions/Posts Abroad, reconciling them and forwarding head wise Schedules/Vouchers along with connected documents to the respective sections (Funds/Coordination/AC-I/L&B Sections) for adjustment/settlement of Inter Governmental and Inter Departmental claims. Conduct of Training on IMAS at FSI.

Post check of cash accounts of Missions/Post abroad with a view to ensure soundness and reliability of financial systems and accounting reports to have an assessment of adequacy and effectiveness of internal controls in general and issuances of the observations to concerned Mission/Post abroad for taking suitable remedial action to set right them.

Compilation V: Incorporation of Receipt and Payments Scrolls/ Challan received from four accredited banks. Maintenance as well as liquidation of PSB Suspense (8658-00-108), PAO cheques & Bills (8670), Mailing of acknowledgement of remittances received from various Missions/Posts. Issue of advices to RBI, CAs, Nagpur for Inter Govt. adjustments, Reconciliation with RBI in order to maintain Broadsheet of Suspense Heads. Confirmation/ reports regarding remittances/ Bank charges.

Fund Section : Fund Section deals with the maintenance of General Provident Fund Accounts of MEA & MOIA. Transfer-In/ Transfer-Out of GPF balances from other Departments as well as Cabinet Secretariat and also issue of Annual statement, Incorporation of IMAS schedule/text file, Rectification of text file, Posting of Challans/Voucher and adjustment of missing credits/Debits.

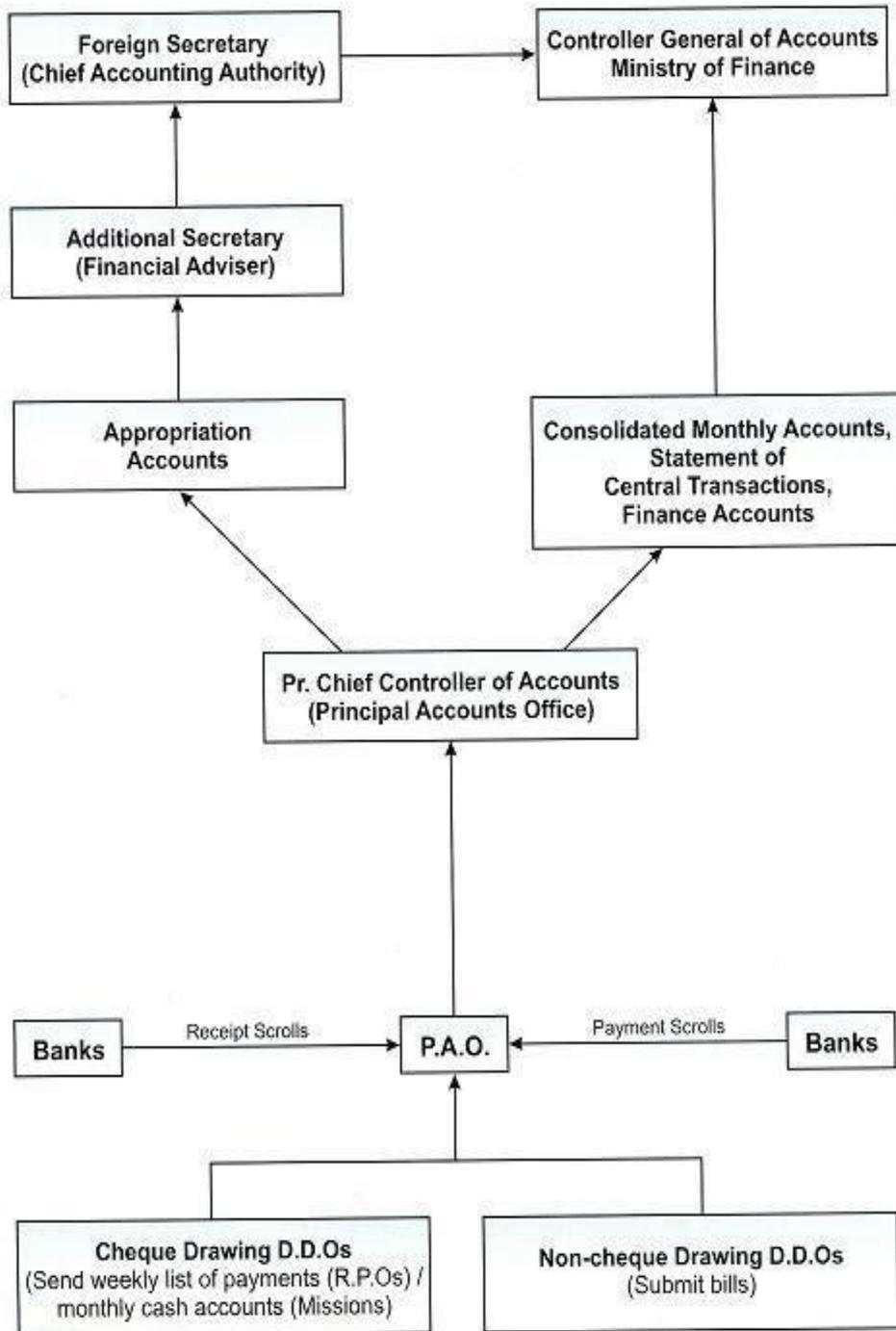
LOC Section : Issue of Letters of Credit for Passport offices, Compilation of accounts of the Regional Passport Offices, Post-Check of accounts received from the cheque drawing DDOs in India and verification of scrolls received from Focal Point Bank and Post Audit of all paid vouchers and bills in respect of RPOs.

Loans & Broadsheet Handling of Valuables, Passing of bills and Maintenance of

Section:	Broadsheets for Civil Deposits & other DDR Heads viz Loans to Foreign Government, Loans to officials (HBA, Computer Advance, Motor Cycle Advance, etc) and Calculation of Interest thereto. Issuing of No Demand Certificates in respect of retiring officials.
Accounts Current Section:	Maintenance of accounts under PAO Suspense, scrutinizing and settlement of inward / outward claims with other Ministries / Departments / State Govts.
Pension Section :	Finalization of Pension cases including payment of Gratuity, Commuted Value of Pension and Leave Encashment, Settlement of Leave Salary and Pension Contribution cases. Service Verification cases under Rule 32 of CCS (Pension) Rules. Allotment of Permanent Retirement Account Number (PRAN) under New Pension Scheme (NPS) and Maintenance of Ledger Accounts under (NPS) for DDOs in India. Revision of Pre-1990 and Pre-2006 Pension cases. Correspondence with NSDL, PFRDA, Trustee Bank & CDDOs on NPS.
Internal Audit Section :	Preparation & Updation of Internal Audit manual for MEA & MOIA. Scheme Audit/Performance Audit/Risk based Audit in term of Internal Audit of Regional Passport Offices across the country including Mission/ Post abroad and other units / DDOs at Headquarters. Vetting and issuance of Audit Report. Follow-up for compliance / Action Taken Report from Audited Units.

EXHIBIT - 'B'

Flow of Accounting Information



CHAPTER – 3

GOVERNMENT ACCOUNTS

Any organization in order to attain effectiveness and efficiency of operations must have a prudent financial system backed by sound and effective accounting procedures and internal controls. A well designed and well managed accounting system helps ensure proper control over funds.

Accounting policies and procedures are designed to compile accounts fulfilling legal/ procedural requirements that govern financial control. Accounts are an integral part of financial management for activities such as preparation of revenue and capital budget, management of public debt etc. On the basis of accounts, the Government determines the shape of its monetary and fiscal policies.

Preparation and Presentation of Accounts:

Accounts of the Union government shall be prepared every year showing the receipts and disbursement for the year, surplus or deficit generated during the year and changes in Government liabilities and assets. The accounts so prepared shall be certified by the Comptroller and Auditor General of India. The report of the Comptroller and Auditor General of India relating to these accounts shall be submitted to the President of India, who shall cause them to be laid before each House of Parliament.

Form of Accounts:

By virtue of the provisions of Article 150 of the Constitution, the Accounts of the Union Government shall be kept in such form as the President may, on the advice of the Comptroller and Auditor-General of India, prescribe.

The Controller General of Accounts in the Ministry of Finance (Department of Expenditure) is responsible for prescribing the form of accounts of the Union and States, and to frame, or revise, rules and manuals relating thereto on behalf of the President of India in terms of Article 150 of the Constitution of India, on the advice of the Comptroller and Auditor-General of India.

Principles of Accounting:

The main principles according to which the accounts of the Government of India are maintained are contained in Government Accounting Rules, 1990; Accounting Rules for Treasuries; Account Code Vol.-III and Civil Accounts Manual etc.

Cash-based Accounting :

Government Accounts are prepared on cash basis. With the exception of such book adjustments as may be authorized by Government Accounting Rules, 1990 or by any general or special order issued by the Central Government on the advice of the Comptroller and Auditor General of India, the transactions in Government accounts shall represent the actual cash receipts and disbursements during a financial year as distinguished from amount due to or by Government during the same period.

Period of Accounts :

The annual accounts of the Central Government record transactions which take place during a financial year running from the 1st April to the 31st March thereof.

Currency in which Accounts are kept :

The accounts of Government of India are maintained in Indian Rupees. All foreign currency transactions and foreign aid are brought into account after conversion into Indian Rupees.

Main Divisions and structure of Accounts:**STRUCTURE OF ACCOUNTS**

The accounts of Government are kept in three parts:-

Part-I — Consolidated Fund of India

Part-II — Contingency Fund of India

Part-III — Public Accounts

Part-I — Consolidated Fund of India

All revenues received by the Government by way of taxes like Income-tax, Central Excise, Customs and other receipts flowing to the Government in connection with the conduct of Government business like Passport and Visa fees and receipts from Railway and Posts (Non-tax Revenues) are credited into the Consolidated Fund constituted under Article 266(1) of the Constitution of India. Similarly, all loans raised by the Government domestically, treasury bills (internal debt) and loans obtained from foreign Governments and International Financial Institutions (external debt) are credited into this Fund. All expenditure of the Government is incurred from this Fund and no amount can be withdrawn from the Fund without authorisation from Parliament.

Part-II — Contingency Fund of India

The Contingency Fund of India records the transactions connected with Contingency Fund set up by the Government of India under Article 267 of the Constitution of India. The corpus of this Fund is Rs. 500 Crores. Advances from the Fund are made for the purpose of meeting unforeseen expenditure which are recouped to the Fund as soon as Parliament authorises additional expenditure. Thus, this Fund acts more or less like an imprest account of Government of India and is held on behalf of the President by the Secretary, Ministry of Finance, Department of Economic Affairs.

Part-III — Public Accounts

In the Public Account constituted under Article 266 (2) of the Constitution, the transactions relate to debt other than those included in the Consolidated Fund of India. The transactions under Debt, Deposit and Advances in this part are those in respect of which Government incurs a liability to repay the money received or has a claim to recover the amounts paid. The transactions relating to ‘_Remittances’ and ‘_Suspense’ shall embrace all adjusting heads. The initial debits or credits to these heads will be cleared eventually by corresponding receipts or payments. The receipts under Public Account do not constitute normal receipts of Government. Parliamentary authorization is not required for payments from Public Account.

Classification of transactions in Government Accounts:

As a general rule, classification of transactions in Government Accounts, shall have closer reference to functions, programmes and activities of the Government and the object of revenue or expenditure, rather than the department in which the revenue or expenditure occurs.

Major Heads (comprising Sub-Major Heads wherever necessary) are divided into Minor Heads. Minor Heads may have a number of subordinate heads, generally known as Sub-Heads. The sub-Heads are further divided into Detailed Heads followed by Object Heads.

The Major Head of Account falling within the sectors of expenditure heads, generally correspond to functions of Government, while the Minor Heads identify the programmes undertaken to achieve the objectives of the functions represented by the Major Heads. The Sub-Head represents schemes, the Detailed Heads denotes sub-schemes and Object Head represents primary unit of appropriation showing the economic nature of expenditure such as salaries and wages, office expenses, travel expenses, professional services, grants-in-aid etc. The above six tiers are represented by a unique 15 digit numeric code.

Authority to open new Head of Account:

The List of Major and Minor Head of Accounts of Union and State is maintained by the Ministry of Finance (Department of Expenditure-Controller General of Accounts) which is authorized to open a new Head of Account on the advice of the Comptroller and Auditor General of India under the powers of Article 150 of the Constitution. It contains General Directions for opening Heads of Accounts (and also some Sub/Detailed Heads under some of them authorized to be so opened).

Ministries/Departments may open Sub-Heads and Detailed Heads as required by them in consultation with the Budget Division of the Ministry of Finance. Their Principal Accounts Office may open Sub/Detailed Heads required under the Minor Heads falling within the Public Account of India subject to the above stipulations.

The object Heads have been prescribed under Government of India's orders below Rule 8 of Delegations of Financial Powers Rules. The power to amend or modify these Object Heads and to open new Object Heads rest with Department of Expenditure of Ministry of Finance on the advice of the Comptroller and Auditor General of India.

Conformity of Budget Heads with rules of classification:

Budget Heads exhibited in estimates of receipts and expenditure framed by the Government or in any appropriation order shall conform to the prescribed rules of classification.

Responsibility of Departmental Officer:

Every Officer responsible for the collection of Government dues or expenditure of Government money shall see that proper accounts of the receipts and expenditure, as the case may be, are maintained in such form as may have been prescribed for the financial transactions of Government with which he is concerned and tender accurately and promptly all such accounts and returns relating to them as may be required by Government, Controlling Officer or Accounts Officer, as the case may be.

Classifications should be recorded in all the bills and challans by Drawing Officer:

Suitable classification shall be recorded by Drawing Officers on all bills drawn by them. Similarly, classification on challans crediting Government money into the Bank shall be indicated or recorded by Departmental Officers responsible for the collection of Government dues etc. In cases of doubt regarding the Heads under which a transaction should be accounted, however, the matter shall be referred to the Principal Accounts Officer of the Ministry/Department concerned for clarification of the Ministry of Finance and the Controller General of Accounts, wherever necessary.

Charged or Voted expenditure :

The expenditure covered under Article 112(3) of the Constitution of India is charged on the Consolidated Fund of India and is not subject to vote by the legislature. All other expenditure met out of the Consolidated Fund of India is treated as Voted expenditure. Charged or Voted Expenditure shall be shown separately in the accounts as well as in the Budget documents. Salary of President, Judges, C & AG etc. are exempted from vote in the Parliament and these are termed as —Charged expenditure. Sovereign debt and releases to state government are also —Charged expenditure on the Consolidated Fund of India.

Plan or Non-Plan Expenditure:

Plan expenditure representing expenditure on Plan outlays approved for each scheme or organization for the Ministry of External Affairs and indicating the extent to which such outlays are met out of budgetary provisions shall be shown distinctly from each other (Non-Plan) expenditure in the accounts as well as in the Budget documents.

Capital or Revenue Expenditure:

Significant expenditure incurred with the object of acquiring tangible assets or a permanent nature (for use in the organization and not for sale in the ordinary course of business) or enhancing the utility of existing assets, shall broadly be defined as Capital expenditure. Subsequent charges on maintenance, repair, upkeep and working expenses, which are required to maintain the assets in a running order as also all other expenses incurred for the day-to-day running of the organization, including establishments and administrative expenses shall be classified as Revenue expenditure. Capital and Revenue expenditure shall be shown separately in the Accounts.

ANNUAL ACCOUNTS

Appropriation Accounts :

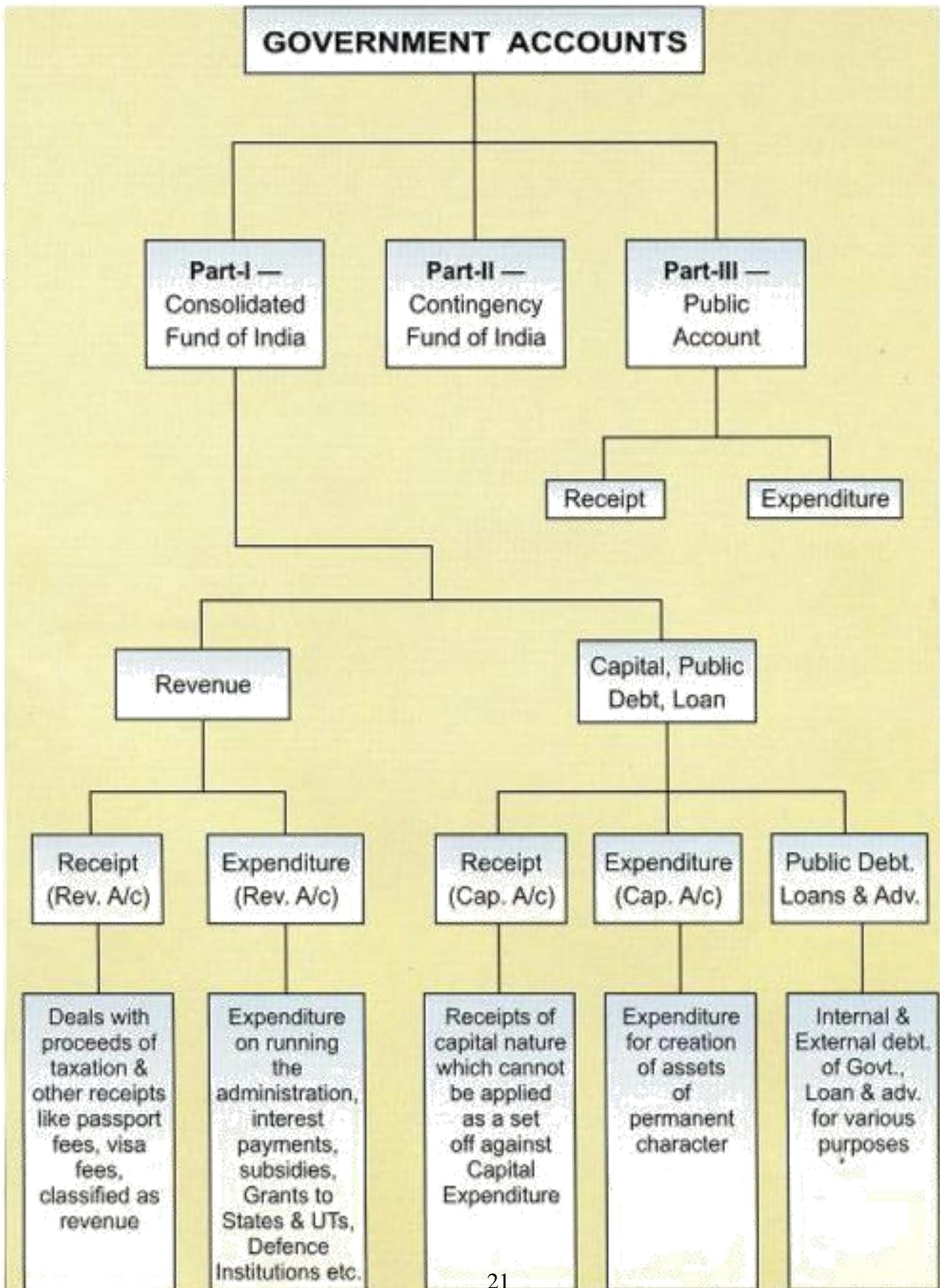
Appropriation Accounts of Central Ministries (other than Ministry of Railways) and of Central Civil Departments (excluding Department of Posts and Defense Services) shall be prepared by the Principal Accounts Office of the respective Ministries and Departments (Under the guidance and supervision of the Controller General of Accounts) and signed by their respective Chief Accounting Authorities i.e., the Secretaries in the concerned Ministries or Departments. Union Government Appropriation Accounts (Civil) required to be submitted to Parliament, shall be prepared annually by the Controller General of Accounts by consolidating the aforesaid Appropriation Accounts.

Finance Accounts:

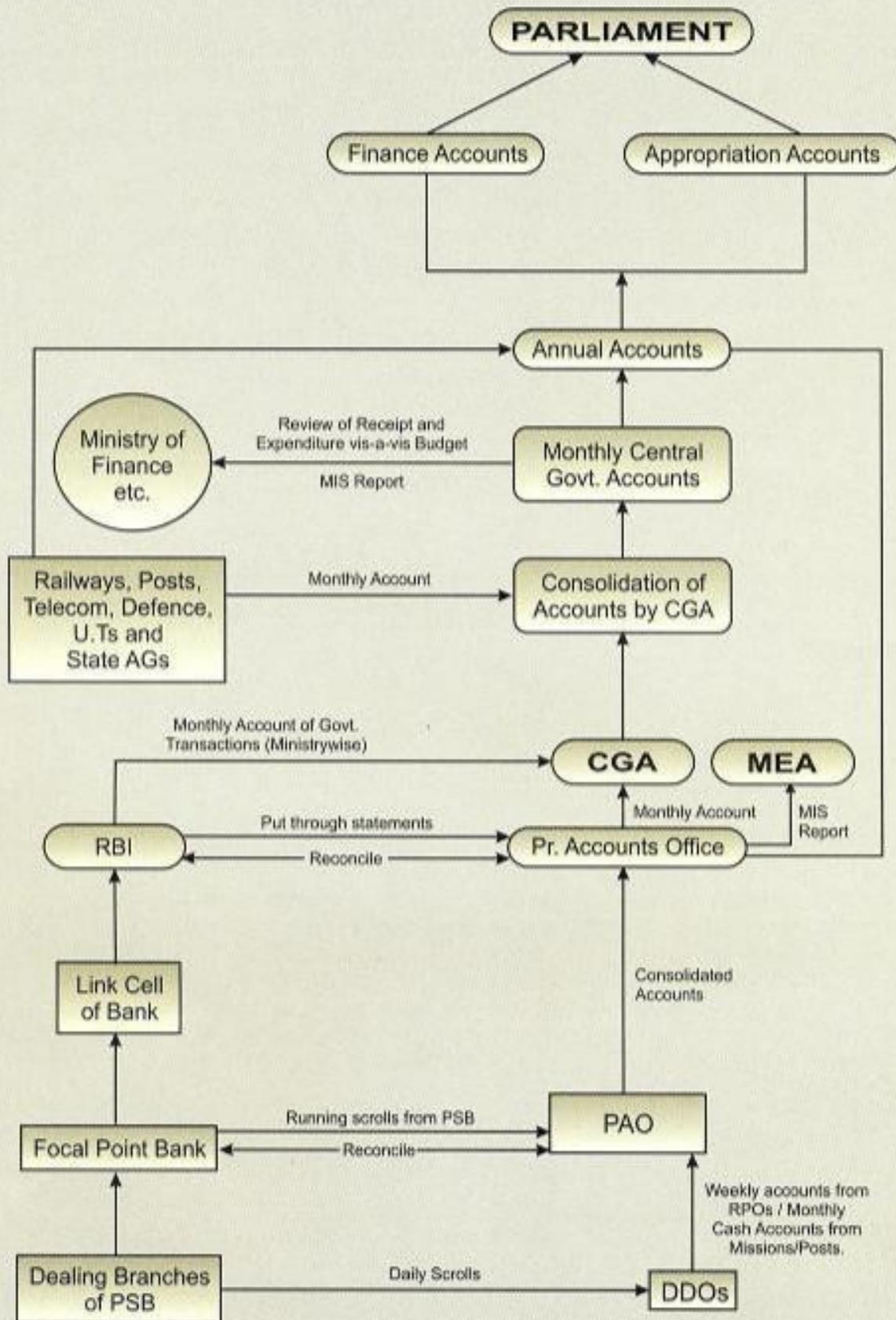
Annual accounts of the Government of India (Including transactions of Department of Posts and Ministries of Defence and Railways and transactions under Public Account of India of Union Territory Governments), showing under the respective Heads the annual receipts and disbursements for the purpose of the Union, called Finance Accounts, shall be prepared by the Controller General of Accounts.

Presentation of Annual Accounts:

The Appropriation and Finance accounts mentioned above, shall be prepared by the respective authorities on the dated mutually agreed upon with the Comptroller and Auditor-General of India, in the forms prescribed by the President on the advice of the Comptroller and Auditor General of India and sent to the latter for recording his certificate. The certified annual accounts and the Reports relating to the accounts shall be submitted by the Comptroller and Auditor General of India to the President in accordance with the provisions of Section 11 of the Comptroller and Auditor-General's (Duties, Powers and Conditions of Services) Act, 1971 and Clause (1) of Article 151 of the Constitution of India.



Accounting Operations - An Overview



CHAPTER – 4

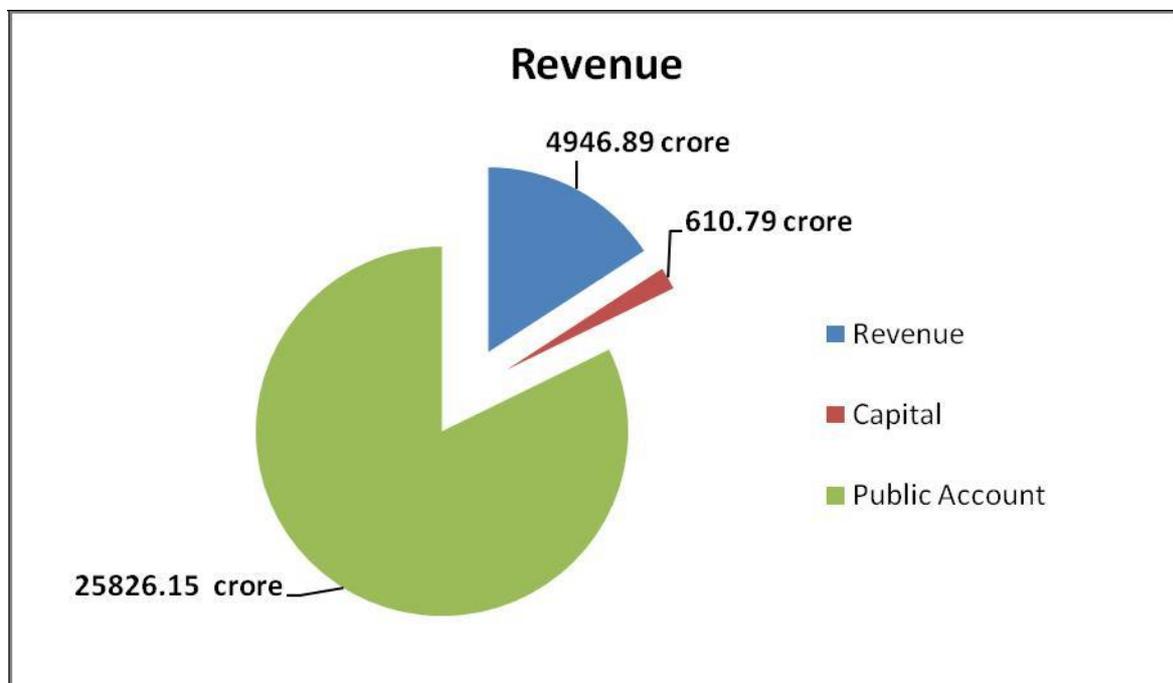
ACCOUNTS HIGHLIGHTS**Fund flow statement for the year 2014-15***(Rs. In Crores)*

Receipts (Cr)	Amount	Disbursements (Dr)	Amount
<i>Consolidated Fund of India</i>		<i>Consolidated Fund of India</i>	
Revenue	4946.89	Revenue	10349.83
Tax Revenue	42.84	General Services	5577.90
Interest Receipts	199.02	Social Services	23.57
Other Non-Tax Revenue	4705.03	Economic Services	199.77
		Grants in Aid and Contribution	4548.59
Capital	610.79	Capital	2267.09
Loan Recoveries	610.79	General Services	87.03
		Social Services	66.47
		Economic Services	0.00
		Loans and Advances	2113.59
TOTAL (CFI)	5557.68	TOTAL (CFI)	12616.92
Public Accounts		Public Account	
Small Savings and Provident Funds etc.	116.89	Small Savings and Provident Funds etc.	66.44
Deposits and Advances	211.26	Deposits and Advances	164.06
Suspense and Misc	25498.49	Suspense and Misc	16966.70
Remittances	-0.49	Remittances	1569.71
TOTAL(PUBLIC ACCOUNTS)	25826.15	TOTAL (PUBLIC ACCOUNTS)	18766.91
TOTAL RECEIPTS	31383.83	TOTAL DISBURSEMENTS	31383.83

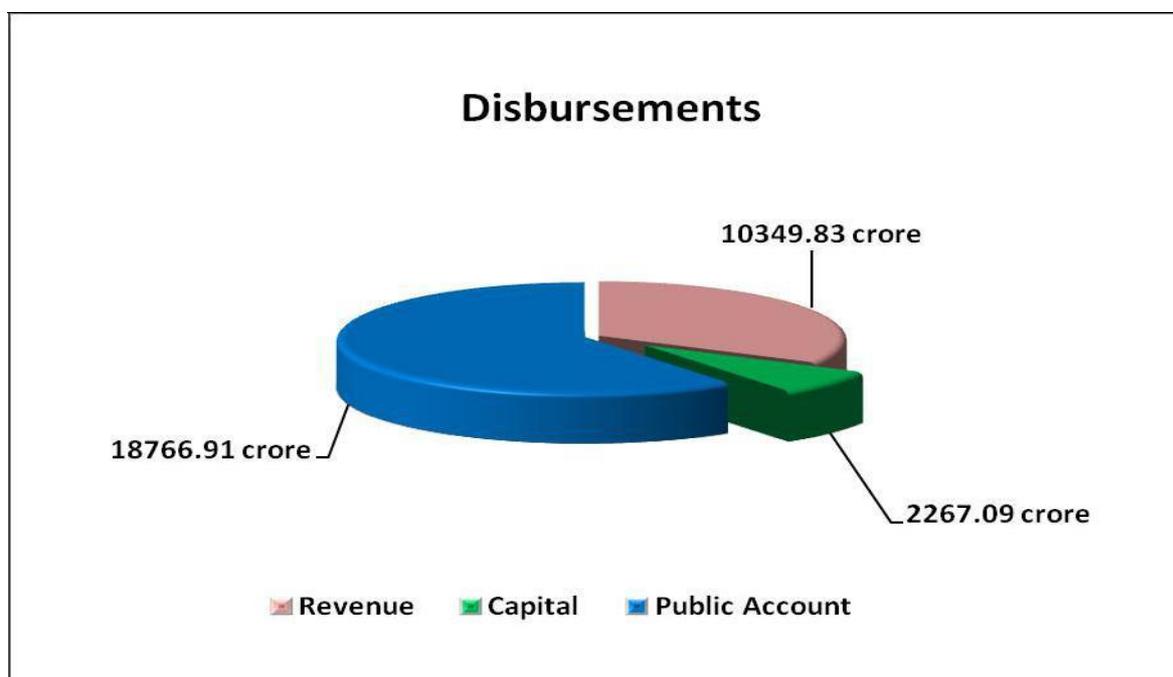
Source: Statement of Central Transactions 2014-15

**RECEIPTS AND DISBURSEMENT OF FUNDS
(2014-15)**

(Rs. in Crores)



(Rs. in Crores)



CHAPTER – 5

RECEIPT ANALYSIS

2014-2015

(Rs. in Crores)

S. No	Item	Amount
1	Tax Revenue	42.84
2	Non Tax Revenue	4904.05
3	Total Revenue Receipts (1+2)	4946.89
4	Loan Repayment from Foreign Govts.	610.18
5	Loans Repayment from Govt. Servants etc.	0.61
6	Total Capital Receipts (4+5)	610.79
7	Total Receipts (3+6)	5557.68

The total receipts of Ministry of External Affairs in the Consolidated Fund of India during the year 2014-15 was Rs.5557.68 Crores out of which Rs.4946.89 Crores in the form of Revenue Receipts and Rs.610.79 Crores in the form of Capital Receipts.

The total Revenue Receipt comprised Rs.42.84 Crores Tax Revenue and Rs.4904.05 Crores Non-Tax Revenue. The contributors to Revenue Receipts were the following:

(Rs. in Crores)

	Major Head of Accounts	Amount
1	0021 Taxes on Income other than Corporation Tax	42.84
2	0049 Interest Receipts	199.02
3	0070 Other Administrative Services	4697.19
4	0071 Contributions & Recoveries towards Pension and other Retirement Benefits	0.15
5	0075 Misc. General Services- Gain by Exchange	6.18
6	Others	1.50

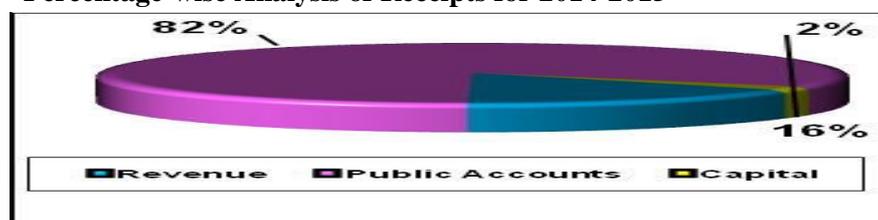
DETAILS OF TOTAL RECEIPTS

(Rs in Crores)

	2012-2013	2013-2014	2014-15
REVENUE			
Tax Revenue			
Taxes on Income other than Corporation Tax (Income Tax)	30.49	40.17	42.84
Non Tax Revenue			
Interest Receipts	181.72	199.26	199.02
Passport Fees	1336.06	1873.13	2167.07
Visa Fees	1535.28	1913.60	1884.70
Other Receipts	609.13	718.70	645.42
Contributions & Recoveries towards Pension and other Retirement Benefits	0.19	0.24	0.15
Misc. General Services	18.37	9.74	6.18
Medical and Public Health	0.84	0.87	0.90
Housing	0.54	0.63	0.61
Total Non Tax Revenue	3682.13	4716.17	4904.05
Total Revenue	3712.62	4756.34	4946.89
Percentage increase over previous year	16.52	28.11	4.01
CAPITAL			
Loan Recoveries			
Foreign Governments	202.76	190.74	610.18
Government Servants	0.93	0.67	0.61
Total Loan Recoveries	203.69	191.42	610.79
Total Capital	203.69	191.42	610.79
Percentage increase/decrease over previous year	13.05	-6.02	219.08
Total Consolidated Fund	3916.31	4947.76	5557.68
Total Public Account	20675.78	25124.23	25826.15
Grand Total	24592.09	30071.99	31383.83

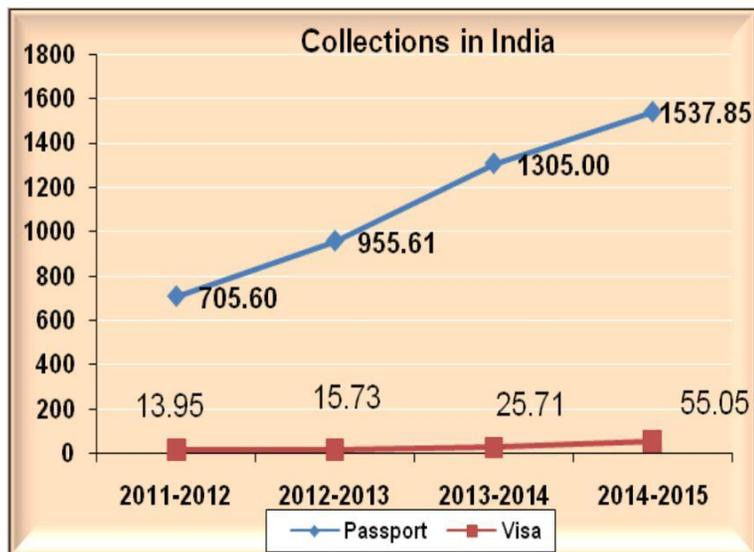
TREND ANALYSIS: The total receipts of the Ministry of External Affairs during the year 2014-15 under the Consolidated Fund of India were Rs.5557.68 Crores. There was an increase of Rs.609.92 Crores over the receipts of previous year. This was mainly due to increase in receipts on account of Passport Fee and Loan recoveries from Foreign Government.

Percentage-wise Analysis of Receipts for 2014-2015



RECEIPTS ON ACCOUNT OF PASSPORT AND VISA FEES IN INDIA AND ABROAD								
(in Crores of Rupees)								
Item	2011-2012		2012-2013		2013-2014		2014-2015	
	Passport	Visa	Passport	Visa	Passport	Visa	Passport	Visa
Regional Passport Offices (India)	705.60	13.95	955.61	15.73	1305.00	25.71	1537.85	55.05
Missions (Abroad)	324.98	1358.93	380.45	1519.55	568.13	1887.89	629.22	1829.65
Total:	1030.58	1372.88	1336.06	1535.28	1873.13	1913.60	2167.07	1884.70

TREND OF PASSPORT AND VISA FEES RECEIPTS



CHAPTER – 6

EXPENDITURE ANALYSIS**GRANT No.32 – MINISTRY OF EXTERNAL AFFAIRS**
Financial year 2014-15*(Rs. in Crores)*

	Total grant or appropriation	Actual Expenditure	Excess (+) Saving (-)
Revenue :			
Charged	0.03	0	-0.03
Voted Original + Supplementary	11264.37	9861.83	-1402.54
Capital :			
Voted Original + Supplementary	3466.01	2286.99	-1179.02
Grand Total	14730.41	12148.82	-2581.59
Amount surrendered within appropriation	0.03	0.00	0.03
Amount surrendered within grant	2508.94	0.00	2508.94
Total Surrender	2508.97	0.00	2508.97

Total Budget of Rs.14730.41 Crores comprising Rs.11264.37 Crores under Revenue Section and Rs.3466.01 Crores under Capital Section. This also includes supplementary grant of Rs.0.02 Crores in Revenue Section.

Total Expenditure of Rs.12148.82 Crores has been incurred out of which 9861.83 Crores pertain to Revenue Section and Rs.2286.99 Crores pertain to Capital Section of Accounts. This includes Revenue Expenditure of Rs.87.50 Crores and Capital Expenditure of Rs.16.17 Crores incurred by other Ministries (on behalf of MEA) as agents.

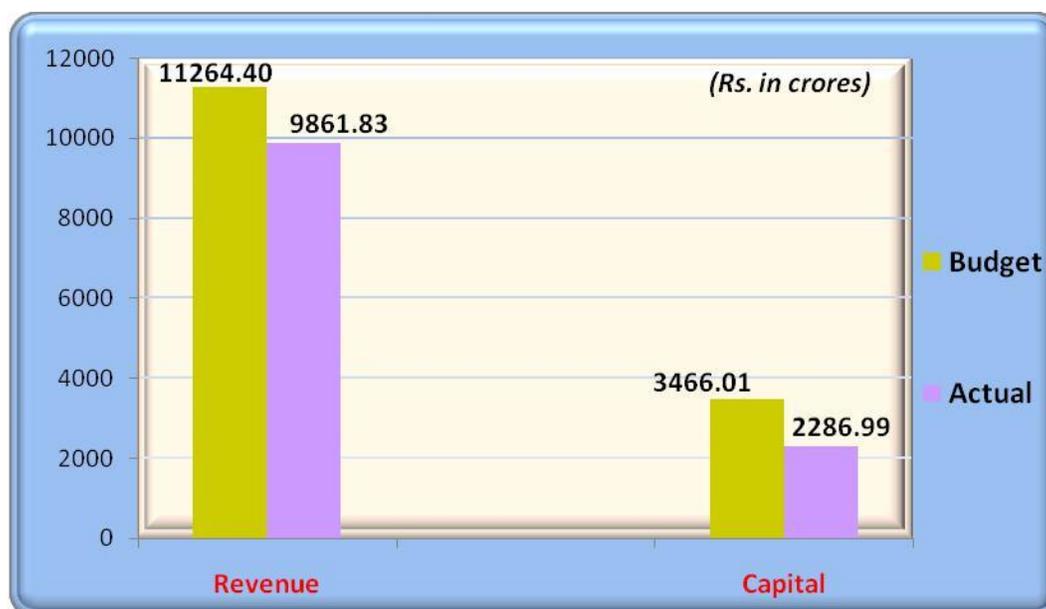
There has been a net saving of Rs. 69.74 Crores under Revenue Section and net saving of Rs.2.88 Crores under Capital Section. A sum of Rs.1332.83 Crores was surrendered under Revenue Section and Rs.1176.14 Crores was surrendered under Capital Section.

Trend of expenditure for the last three years is shown in the table on next page:

	2012-2013			2013-2014			2014-2015		
	Budget	Actual	%age Utilisation	Budget	Actual	%age Utilisation	Budget	Actual	%age Utilisation
Revenue	8288.95	7978.08	96.25	9950.52	9910.90	99.60	11264.40	9861.83	87.55
Capital	2403.01	2142.80	89.17	1893.50	1896.45	100.16	3466.01	2286.99	65.98
Total	10691.96	10120.88	94.66	11844.02	11807.35	99.69	14730.41	12148.82	82.47

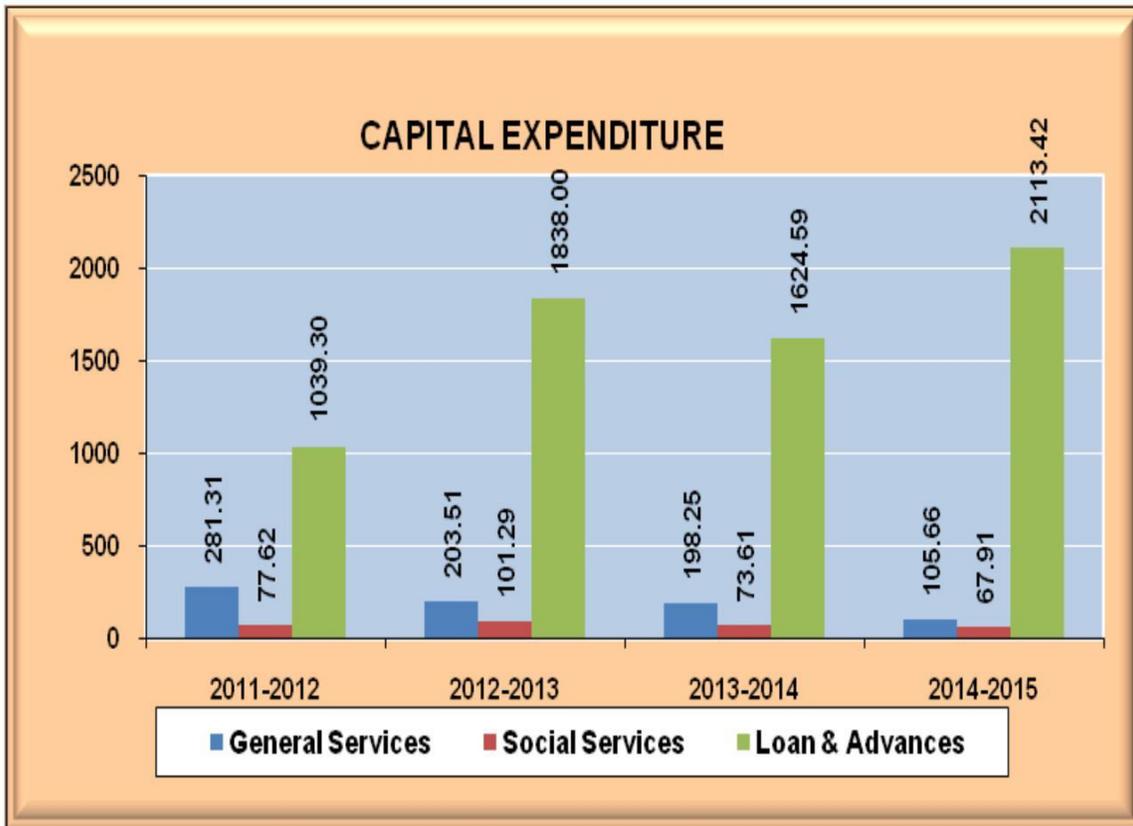
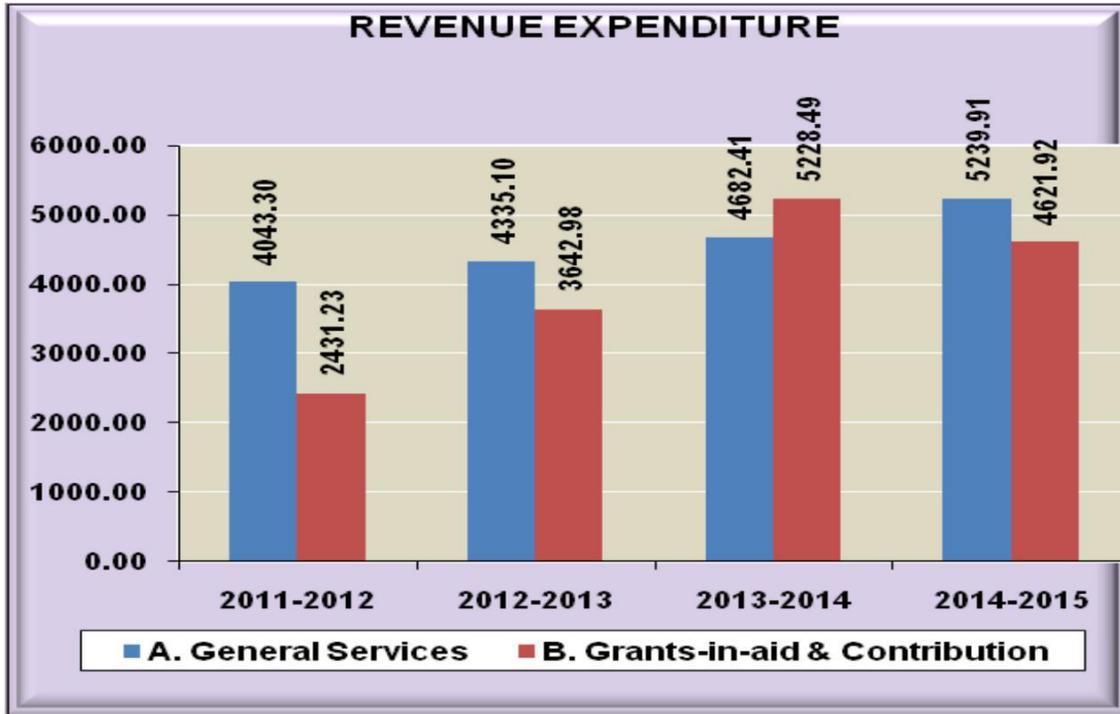
The overall budgetary utilization during FY 2014-2015 was 82.47 %. The percentage of utilization in Revenue and Capital Sections work out to Rs.87.55% and 65.98% respectively.

BUDGET VIS-À-VIS ACTUAL EXPENDITURE



SECTORAL ANALYSIS OF TOTAL DISBURSEMENTS

Sector	2011-2012	2012-2013	2013-2014	2014-2015
<i>I. Revenue Account</i>				
A. General Services	4043.30	4335.10	4682.41	5239.91
B. Social Services	-	-	-	-
C. Economic Services	-	-	-	-
D. Grants-in-aid - Contributions	2431.23	3642.98	5228.49	4621.92
Total Revenue	6474.53	7978.08	9910.90	9861.83
<i>II. Capital Account</i>				
A. General Services	281.31	203.51	198.25	105.66
B. Social Services	77.62	101.29	73.61	67.91
C. Loans & Advances	1039.30	1838.00	1624.59	2113.42
Total Capital	1398.23	2142.80	1896.45	2286.99
GRAND TOTAL	7872.76	10120.88	11807.35	12148.82



In addition to its own expenditure (Grant No.32) the Ministry of External Affairs also incurs expenditure on behalf of other functional Ministries/Departments. Under the 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 Ministries / Departments concerned who would include them in their Appropriation Accounts. Similarly the expenditure relating to MEA which is incurred by agent Ministries / Departments is included in MEA's Grant

The Grant-wise details of expenditure incurred during the year 2014-2015 are shown below:

GRANT WISE EXPENDITURE

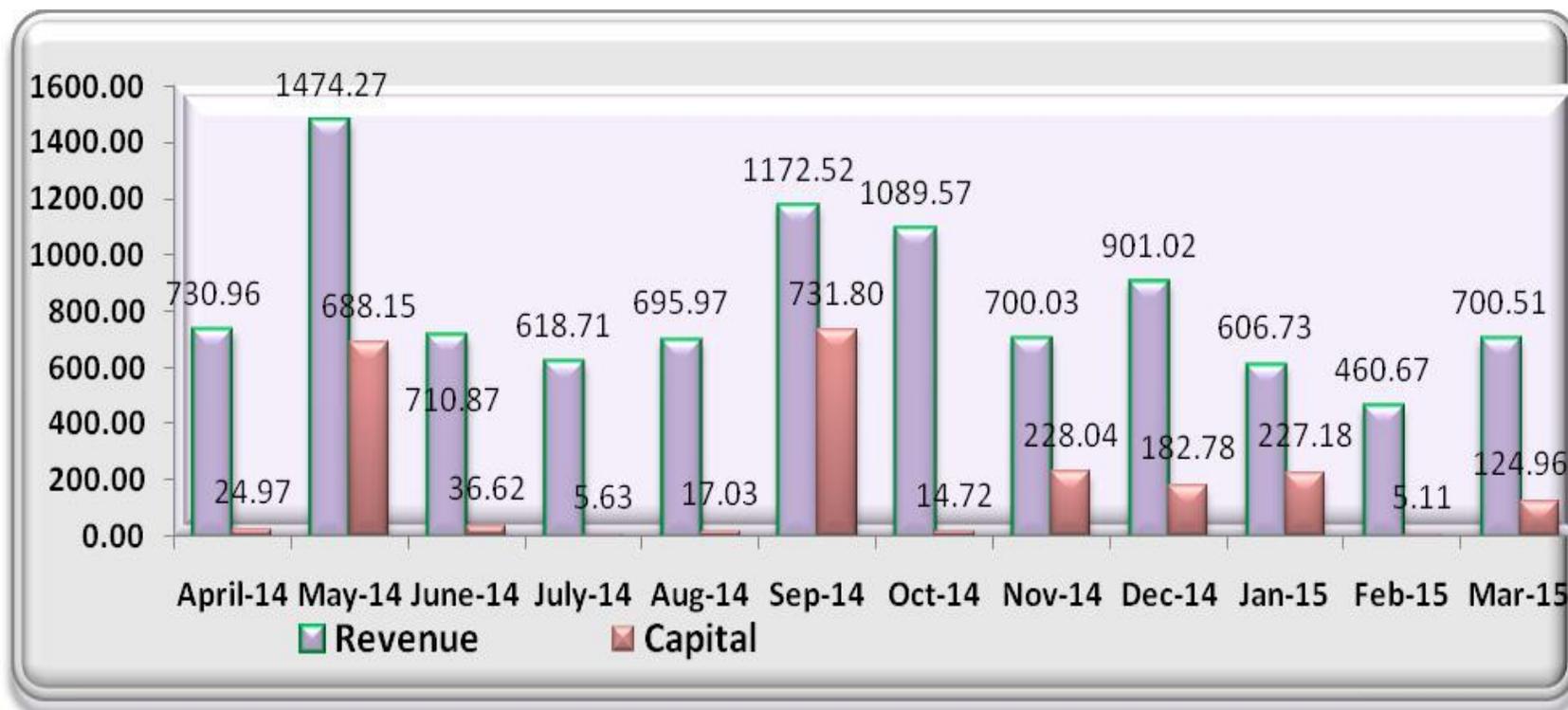
Grant No.	Ministry / Department	Revenue	Capital	Total
1	Agriculture	3.09		3.09
4	Atomic Energy	3.59		3.59
9	Civil Aviation	2.21		2.21
11	Commerce	146.27		146.27
12	Industrial Policy	2.36		2.36
19	Culture	5.86		5.86
32	External Affairs*	9861.83	2286.99	12148.82
33	Finance/Eco. Aff.	10.41		10.41
35	Interest Payments	45.29		45.29
37	Finance	0.00	0.17	0.17
40	CPAO	268.09		268.09
41	Audit	27.64		27.64
42	Finance-Revenue	6.02		6.02
44	CBEC	0.07		0.07
48	Health [AYUSH]	0.39		0.39
53	Home Affairs	0.07		0.07
54	Cabinet Affairs	3.16		3.16
60	Higher Education	8.54		8.54
70	Overseas Indian Affairs	5.73		5.73
73	PPG&P	1.64		1.64
86	Science & Tech.	8.61		8.61
89	Shipping	7.92		7.92
90	Social Justice	8.68		8.68
92	Space	2.92		2.92
96	Tourism	12.40		12.40
Total		10442.79	2287.16	12729.95

** Includes Rs.87.50 Crores revenue expenditure and Rs.16.17 Crores Capital expenditure incurred by Agent Ministries*

MONTHLY TREND OF EXPENDITURE 2014-2015

(Rs. in Crores)

Month	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total
Revenue	730.96	1474.27	710.87	618.71	695.97	1172.52	1089.57	700.03	901.02	606.73	460.67	700.51	9861.83
Capital	24.97	688.15	36.62	5.63	17.03	731.80	14.72	228.04	182.78	227.18	5.11	124.96	2286.99
Total	755.93	2162.42	747.49	624.34	713.00	1904.32	1104.29	928.07	1083.80	833.91	465.78	825.47	12148.82



**TOTAL BUDGET OUTLAY AND EXPENDITURE
FOR THE YEAR 2014-15**

(Rs. in Crores)

		Final Estimates	Expenditure	Excess+ Saving(-)	%age utilisation of Budget
Revenue Section					
Non-Plan	Voted	8498.15	8595.58	97.43	101.15
	Charged	0.00	0.00	0.00	0.00
Plan	Voted	1433.40	1266.25	-167.15	88.34
Total Revenue		9931.57	9861.83	-69.74	99.30
Capital Section					
Non-Plan		176.45	173.57	-2.88	98.37
Plan		2113.42	2113.42	0.00	100.00
Total Capital		2289.87	2286.99	-2.88	99.87
TOTAL NON PLAN		8674.60	8769.14	94.55	101.09
TOTAL PLAN		3546.82	3379.68	-167.15	95.29
GRAND TOTAL		12221.42	12148.82	-72.60	99.41

EXPENDITURE TRENDS OF SCHEMES

(Rs. in Crores)

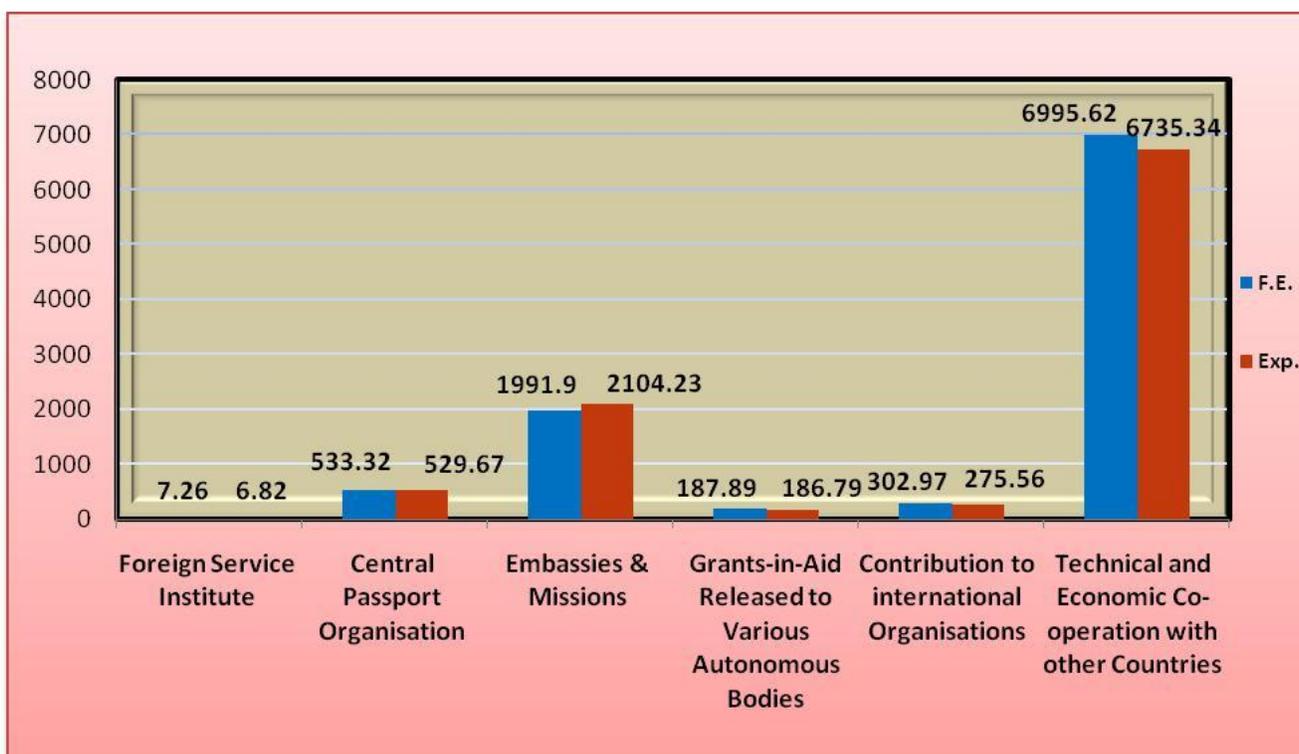
Scheme	2012-2013	2013-2014	2014-2015
1 Secretariat General Services	248.34	262.08	288.12
2 Foreign Service Institute	6.42	6.27	6.82
3 Embassies and Missions	1709.57	1975.86	2104.23
4 Special Diplomatic Expenditure	1170.39	1432.08	1714.66
5 International Conferences/Meetings	0.32	0.01	0.15
6 Central Passport and Emigration Organisation			
6.1 Central Passport and Emigration Organisation	535.06	415.87	529.67
6.2 Payment to State Govts./UTs for Police Verification	23.11	24.00	25.49
6.3 Legal Counseling/Assistance to Indian workers in the Gulf	0.17	0.00	0.06
7 Entertainment Charges	39.39	31.39	38.49
8 International Cooperation			
8.1 Commonwealth Secretariat	6.34	7.37	6.53
8.2 Commonwealth Foundation	1.19	1.29	1.20
8.3 Other International Organisations	19.00	31.37	23.92
8.4 United Nations Organisations	150.96	137.95	156.94
8.5 SAARC Secretariat	8.04	7.07	9.73
8.6 Council for Security Cooperation in Asia Pacific	0.21	0.20	0.16
8.7 South Asian University	52.21	42.98	60.08
8.8 Nalanda International University (Plan)	11.51	9.15	17.00
9 Indian Council for Cultural Relations	157.29	160.00	167.20
10 Other Expenditure			
10.1 Demarcation of Boundaries	1.88	1.39	0.88
10.2 High Level Visits Abroad	9.11	13.63	12.91
10.3 Other Special Delegations	11.20	2.54	0.00
10.4 Expenditure on Haj	4.00	2.81	9.75
10.5 SRIS for Non-aligned and Other Developing Countries	5.36	5.36	5.28
10.6 Indian Council of World Affairs	8.79	8.49	10.05
10.7 MEA Hostels & Residential Complexes	6.11	5.06	6.27
10.8 Other Schemes	36.42	88.59	33.41
10.9 Object-d Art Cell	0.30	0.64	0.88
10.10 United Service Institute-UN Peace keeping Force	1.03	1.29	1.41
10.11 Expenditure on Holding Seminars & Studies	0.34	0.26	0.51
10.12 Propagation of Hindi through Missions Abroad	6.74		
		2.81	2.88

10.13 Republic Day and Independence Day Celebrations		4.35	4.60	5.23
10.14 Loss by Exchange		0.00	0.00	0.00
10.15 Maintenance cost of Aircrafts of AirIndia exclusively meant for VVIP Travel		100.50	0.00	0.00
11 Technical and Economic Cooperation with Other Countries				
11.1 Aid to Bangladesh Grant (Non Plan)		281.20	604.66	197.84
11.2 Aid to Bhutan				
	Loan(Plan)	1138.00	1468.49	2113.42
	Loan(Non-Plan)	700.00	0.00	0.00
	Grant (Plan)	400.00	1119.44	1135.16
	Grant (Non Plan)	1172.98	1338.86	1146.59
11.3 Aid to Nepal		292.55	381.37	303.26
11.4 Aid to South & South East Asia under Colombo Plan		6.54	7.05	8.96
Aid to Sri Lanka		248.20	420.79	499.70
11.5 Aid to Maldives		16.43	9.67	26.08
	Loan (Non-Plan)	0.00	156.10	0.00
11.6 Aid to Myanmar	(Plan)	59.51	119.10	52.55
	(Non-Plan)	62.37	45.76	51.79
11.7 Aid to Other Developing Countries		30.95	61.28	54.13
11.8 Aid for Disaster Relief		27.04	14.58	24.77
11.9 Aid to African Countries		239.64	251.92	142.86
11.10 Aid to Central Asia		32.66	14.30	11.94
11.11 Aid to Latin American Countries		27.04	4.99	12.17
11.12 Aid to Afghanistan	Grant (Plan)	5.00	33.81	61.55
	Grant(Non-Plan)	485.96	551.50	661.97
11.13 Aid to Mongolia		0.75	1.50	2.28
11.11 ITEC Programme		141.08	169.61	162.27
11.12 SAARC Programme		11.45	5.60	6.01
11.13 SCAAP Programme		35.58	25.58	30.05
11.14 Multilateral Economic Relation Programme		23.27	10.33	9.08
11.15 Investment Promotion & Publicity Programme		5.35	15.00	15.18
12 Energy Security		0.28	0.27	0.32
13 ASEAN Multilateral		36.60	21.52	5.41
13 Chancery/ Office Buildings		203.51	198.25	105.66
14 Residential Buildings		101.29	73.61	67.91
GRAND TOTAL		10120.88	11807.35	12148.82
PLAN EXPENDITURE		1614.02	2749.99	3379.68
NON PLAN EXPENDITURE		8506.86	9057.36	8769.14

BUDGET VIS-À-VIS ACTUAL EXPENDITURE ON DIFFERENT PROGRAMMES during 2014-2015

(Rs. in Crores)

Sl. No	PROGRAMMES	F.E.	Exp.
1	Foreign Service Institute	7.26	6.82
2	Central Passport Organisation	533.32	529.67
3	Embassies & Missions	1991.90	2104.23
4	Grants-in-Aid Released to Various Autonomous Bodies	187.89	186.79
5	Contribution to international Organisations	302.97	275.56
6	Technical and Economic Co-operation with other Countries	6995.62	6735.34



**EXPENDITURE OF REGIONAL PASSPORT
OFFICES 2011-2012 to 2014-2015**

(Rs. In Crores)

S.No	R.P.O	2011-2012 [^]	2012-2013 [^]	2013-2014 [^]	2014-2015 ⁺
1	Ahmedabad*	5.13	6.04	6.60	5.89
2.	Amritsar				2.69
3.	Bangalore	5.11	5.35	5.48	6.50
4.	Bareilly **	2.60	3.06	3.68	2.49
5.	Bhopal #	1.88	2.41	3.23	2.81
6.	Bhubaneshwar	1.06	1.17	1.52	2.15
7.	Kolkata	3.71	5.25	5.78	6.65
8.	Chandigarh ***	5.53	5.93	6.55	6.44
9.	Chennai	5.35	5.99	5.76	6.43
10.	Delhi @	275.18	416.86	306.50	384.43
11.	Dehradun				2.52
12.	Ghaziabad	2.06	2.22	2.82	2.85
13.	Guwahati	1.82	1.89	2.12	2.43
14.	Hyderabad	7.14	8.05	10.22	9.22
15.	Jaipur	3.28	3.66	4.47	5.04
16.	Jalandhar ****	6.03	7.17	7.53	5.73
17.	Jammu	1.02	1.38	1.26	1.30
18.	Ernakulam	5.69	5.82	5.91	6.82
19.	Kozhikode	4.66	4.96	5.59	5.86
20.	Lucknow	5.95	7.09	8.75	11.08
21.	Madurai				4.28
22.	Mumbai*****	15.47	13.67	12.07	7.13
23.	Nagpur	1.11	1.15	1.27	1.59
24.	Panaji	1.05	0.94	1.25	1.29
25.	Patna	2.85	3.23	3.72	4.28
26.	Pune				3.45
27.	Srinagar	1.60	1.62	1.90	1.78
28.	Tiruchirappalli*****	5.57	6.97	7.62	4.97
29.	Thiruvananthapuram	3.61	4.05	4.46	4.72
30.	Vishakhapatnam	1.60	2.27	2.46	3.11
31.	Raipur				1.32
32.	Ranchi	0.99	1.70	2.04	2.25
33.	Shimla				0.97

34.	Surat				2.01
35.	Thane				3.29
36.	Mallapuram	2.94	3.33	3.57	4.17
37.	Coimbatore	1.59	1.83	2.16	2.63
	TOTAL	381.58	535.06	436.29	532.21

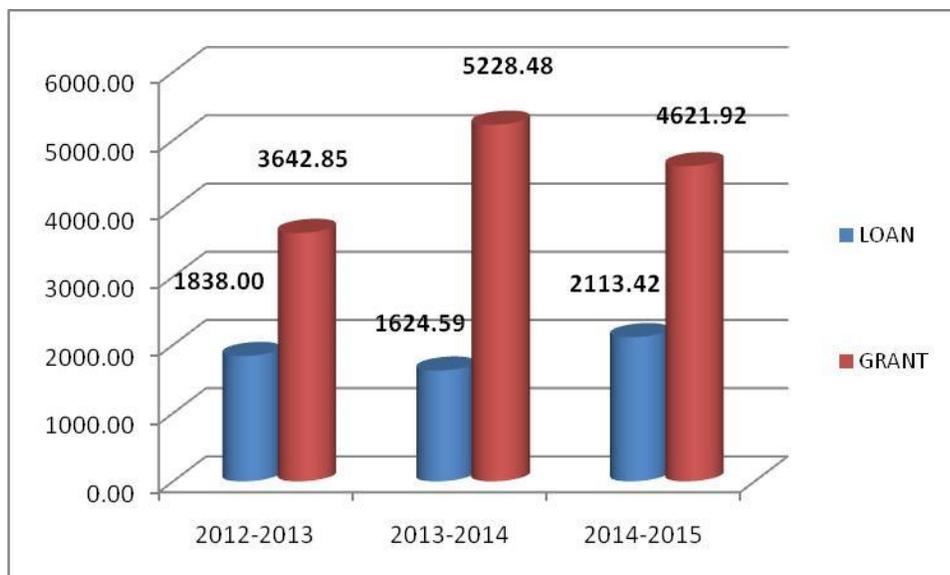
^ @ includes CPV division & PAO,
 * Includes PO Surat
 ** Includes PO Dehradun
 *** includes PO Shimla
 **** includes PO Amritsar
 ***** includes PO Thane & Pune
 ***** includes PO Madurai
 # includes PO Raipur
 ## includes PO Ernakulum

+ expenditure of all Passport Offices separately

**STATEMENT SHOWING ASSISTANCE FOR TECHNICAL AND ECONOMIC
COOPERATION WITH OTHER COUNTRIES**

(Rs. in Crores)

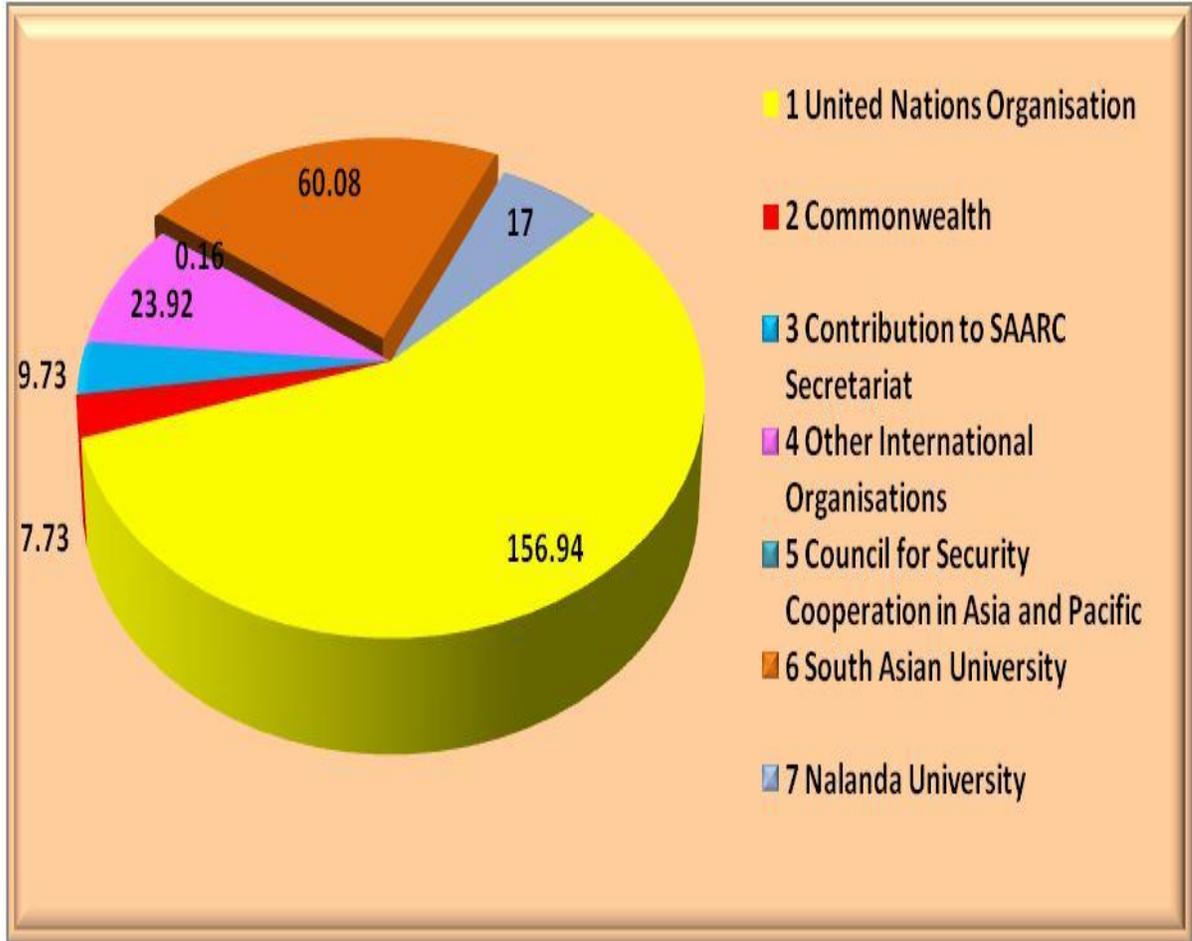
		2012-2013	2013-2014	2014-2015
Aid to Bangladesh	Grant	281.20	604.66	197.84
Aid to Bhutan	Grant	1573.00	2458.30	2281.75
	Loan	1838.00	1468.49	2113.42
Aid to Nepal		292.55	381.37	303.26
Colombo Plan		6.37	7.05	8.96
Aid to Sri Lanka		248.20	420.79	499.70
Aid to Maldives	Grant	16.43	9.67	26.08
	Loan	0.00	156.10	0.00
Aid to Mongolia	Grant	0.75	1.50	2.28
Aid to Myanmar		121.88	164.86	104.34
Aid to other Developing Countries		30.95	61.28	54.13
Aid to Latin American Countries		27.61	4.99	12.17
Aid to Afghanistan		490.96	585.31	723.52
Aid for Disaster Relief		27.04	14.58	24.77
ITEC Programme		141.08	169.61	162.27
SAARC Programme		11.45	5.60	6.01
SCAAP Programme		35.58	25.58	30.05
Aid to African Countries		239.64	251.92	142.86
Multilateral Economic Relation Programme		23.27	10.32	9.08
Investment Promotion & Publicity Programme		5.35	15.00	15.18
Aid to Central Asia		32.66	14.30	11.94
Energy Security		0.28	0.27	0.32
ASEAN Multilateral		36.60	21.52	5.41
TOTAL	LOAN	1838.00	1624.59	2113.42
	GRANT	3642.85	5228.48	4621.92

Distribution of Loans And Grant during 2014-2015**CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS**

During the year 2014-2015 the Ministry of External Affairs paid Rs.275.56 Crores as contribution towards membership of various International Organizations. The details are as under:

(Rs. in Crores)

1	United Nations Organisation	156.94
2	Commonwealth	7.73
3	Contribution to SAARC Secretariat	9.73
4	Other International Organisations	23.92
5	Council for Security Cooperation in Asia and Pacific	0.16
6	South Asian University	60.08
7	Nalanda University	17.00
	TOTAL	275.56



**GRANTS IN AID RELEASED TO VARIOUS GRANTEE INSTITUTIONS DURING
THE LAST THREE YEARS**

(Rs. in Crores)

S.No.	Name of the Undertaking/Institution	2012-2013	2013-2014	2014-2015
<i>I</i>	<i>ICCR</i>	157.29	160.00	167.20
<i>II.</i>	<i>Other Bodies</i>			
1	Indian Society for International Law	0.05	0.05	0.05
2	Society for Research & Information System for Non-aligned and Other Developing Countries	5.36	5.35	5.28
3	Indian Council for Research on International Economic Relations	0.10	0.10	0.10
4	Institute of Chinese Studies	1.09	1.06	1.08
5	Indian Federation of UN Associates	0.08	0.00	0.06
6	Indian Council of World Affairs	8.79	8.48	10.05
7	UN Service Institute (UN Peace Keeping Force)	1.03	1.29	1.41
8	Maison de l'inde	14.40	33.92	0.24
9	Centre for Research in Rural & Industrial Development Chandigarh	1.58	1.57	1.32
10	Institute of Foreign Policies Studies, Calcutta	1.66	1.64	0.00
	Total Other Bodies	34.14	53.46	19.59
	Grand Total	191.43	213.46	186.79

LOAN: PAYMENTS, REPAYMENTS & OUTSTANDINGS

(Rs. in Crores)

Particulars	Outstanding as on 01/04/2014 (Dr.)	Additional Loan Provided	Recoveries	Outstanding as on 31/03/2015 (Dr.)
A. Loan to Foreign Govts.	7124.32	2113.42	610.18	8627.56
B. Loans to Govt. Servants	-0.33	0.17	0.62	-0.78
Total	7123.99	2113.59	610.80	8626.78

SUSPENSE ACCOUNTS: PAO SUSPENSE

(Rs. in Crores)

Opening Balance as on 01.04.2012	2012.2013		2013-2014		2014-2015		Closing Balance as on 31/03/2015
	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	
402.97	2.64	21.57	-6.56	102.43	8.41	23.66	546.14

Transactions appearing under this Head of Account are purely of transitory nature. The Credit and Debit amounts represents respectively the amounts initially received / paid by the Ministry which are to be settled with other Ministries / Departments etc. For example, the payments made by various Missions to the visiting officials / Officers from the Central and State Governments are initially booked under this head (Debit) and cleared when the amounts are received from Ministries / State Governments concerned. Accumulation of Debit balances under this Head is mainly due to late reimbursement / non-reimbursement of amounts by the Ministries / State Governments concerned.

LOANS AND ADVANCES TO FOREIGN GOVERNMENTS*(Rs. in Crores)*

Country	Opening Bal. as on 01.04.2012 (Loan outstanding)	2012-2013		2013-2014		2014-2015		Closing Bal. as on 31.03.2015 (Loan outstanding)
		Repayment of Loan	Loan Disbur- sement	Repayment of Loan	Loan Disbur- sement	Repayment of Loan	Loan Disbur- sement	
<i>Bhutan</i>	3074.75	152.93	1838.00	152.93	1468.49	452.93	2113.42	7735.87
<i>Bangladesh</i>	92.88	0.00	0.00	0.00	0.00	0.00	0.00	92.88
<i>Maldives</i>	766.03	49.83	0.00	37.82	156.10	157.25	0.00	677.23
<i>Mongolia</i>	121.55	0.00	0.00	0.00	0.00	0.00	0.00	121.55
Total	4055.21	202.76	1838.00	190.75	1624.59	610.18	2113.42	8627.53



SECTROL ANALYSIS OF TOTAL DISBURSEMENTS

(Rs. in Crores)

Particulars	2011-12	2012-13	2013-14	2014-15
Revenue Account				
General Services	4278.73	4607.03	4971.91	5577.90
Social Services	23.98	22.53	16.86	23.57
Economic Services	148.88	182.37	184.75	199.77
Grants-in-aid	2333.9	3583.22	5169.75	4548.59
Total	6785.49	8395.15	10343.27	10349.83
Capital Account				
General Services	227.97	174.08	185.99	87.03
Social Services	77.57	100.34	72.17	66.47
Loans & Advances	1039.54	1838.28	1624.87	2113.59
Total (Capital+Loans & Advances)	1345.08	2112.70	1883.03	2267.09
Grand Total	8130.57	10507.85	12226.30	12616.92

Source: SCT- 2014-2015

This table includes figures pertaining to Composite Grants controlled by other Ministries viz., Pension, Loans to Govt. Servants, Interest payments etc.

CHAPTER – 7

RECEIPT AND EXPENDITURE OF MISSIONS

(Rs. in Crores)

20 Highest Revenue Earning Missions during 2014-2015 (*)			20 Highest Spending Missions during 2014-2015 (#)		
Sl. No	Mission	Revenue	Sl. No	Mission	Expenditure
1	HCI LONDON	447.22	1	HCI LONDON	79.26
2	CGI DUBAI	149.67	2	E.I. JEDDAH	69.18
3	CGI NEW YORK	124.47	3	E.I WASHINGTON	52.30
4	CGI BIRMINGAM	107.67	4	E.I. KABUL	50.16
5	CGI SAN FRANCISCO	106.84	5	P.M.I. GENEVA	48.74
6	E.I PARIS	105.36	6	E.I PARIS	45.40
7	E.I RIYADH	85.30	7	HCI DACCA	45.23
8	HCI SINGAPORE	72.39	8	P.M.I. NEW YORK	43.45
9	CGI TORONTO	70.28	9	E. I MOSCOW	42.79
10	HCI KAULALAMPUR	65.55	10	E.I. PEKING	42.54
11	E.I MUSCAT	55.84	11	E.I. ISLAMABAD	35.64
12	CGI HOUSTON	54.56	12	E.I. KATHMANDU	33.63
13	CGI SYDNEY	54.52	13	H.C.I.COLOMBO	31.85
14	CGI MELBOURNE	50.72	14	CGI DUBAI	29.60
15	E. I JEDDAH	48.11	15	CGI BERLIN	28.56
16	E.I. ABUDHABI	48.01	16	E.I. RIYADH	26.77
17	E.I. KUWAIT	46.58	17	E.I. BRUSSELS	26.06
18	CGI CHICAGO	46.31	18	CGI NEW YORK	25.04
19	E.I WASHINGTON	46.17	19	E.I. TOKYO	24.26
20	CGI VANCOUVER	44.47	20	E.I. ROME	22.94

(*) Constitutes Visa Fee, Passport Fee and Receipts under Citizenship Act (OCI Scheme) and excluding ICWF Receipts.

(#) Establishment Related Revenue Expenditure (excluding major head i.e. 2052/3605/4059/4216/7605)

EXPENDITURE OF MISSIONS/POST ABROAD

S. NO.	MISSION /POST ABROAD	EXPENDITURE (in Crores)
1	H.C.I.LONDON	79.26
2	E.I.JEDDAH	69.18
3	E.I.WASHINGTON	52.30
4	E.I.KABUL	50.16
5	P.M.I.GENEVA	48.74
6	E.I.PARIS	45.40
7	H.C.I.DACCA	45.23
8	PMI, NEW YORK	43.45
9	E.I. MOSCOW	42.79
10	E.I.PEKING	42.54
11	E.I.ISLAMABAD	35.64
12	E.I.KATHMANDU	33.63
13	H.C.I.COLOMBO	31.85
14	C.G.I.DUBAI	29.60
15	C.G.I.BERLIN	28.56
16	E.I. RIYADH	26.77
17	E.I.BRUSSELS	26.06
18	C.G.I.NEW YORK	25.04
19	E.I.TOKYO	24.26
20	E.I.ROME	22.94
21	H.C.I.CANBERRA.	22.59
22	E.I., TEL AVIV	21.49
23	E.I.BANGKOK	20.89
24	E.I.VIENNA	19.59
25	H.C.I.SINGAPORE	19.28
26	C.G.I.SAN FRANCISCO	18.99
27	E.I.KUWAIT.	18.38
28	E.I.THE HAGUE	18.24
29	H.C.I.KAULALAMPUR	18.19

S. NO.	MISSION /POST ABROAD	EXPENDITURE (in Crores)
30	E.I.CAIRO	16.80
31	C.G.I. BIRMINGAM	16.63
32	E.I.ABU DHABI	16.43
33	E.I.BERNE	16.41
34	FRANKFURT(CGI)	16.23
35	C.G.I.CHICAGO	16.01
36	E.I.TEHRAN	15.41
37	E.I.MUSCAT	14.83
38	E.I.DOHA	14.70
39	E.I.MADRID	14.65
40	H.C.I.OTTAWA	13.82
41	E.I.JAKARTA	13.78
42	H.C.I. HONGKONG	13.34
43	C.G.I. HOUSTON	13.11
44	E.I.SEOUL	13.10
45	E.I.RANGOON	13.07
46	C.G.I. KANDHAR KANDHAR	12.93
47	CGI SHANGHAI,CHINA	12.75
48	C.G.I.TORANTO	12.23
49	C.G.I, ATLANTA,	11.89
50	E.I. ASTANA	11.50
51	C.G.I. GUANGZHOU	11.45
52	E.I., KIEV	11.43
53	C.G.I. VANCOUVER	11.40
54	E.I.BRASILIA	11.22
55	C.G.I. JALALABAD	11.11
56	C.G.I, MUNICH	10.56
57	E.I.COPENHAGEN	10.54
58	CGI, SYDNEY	10.54
59	E.I.MALE	10.50
60	H.C.I.PORT LOUIS	10.38

S. NO.	MISSION /POST ABROAD	EXPENDITURE (in Crores)
61	C.G.I. MILAN ITALI	10.22
62	H.C.I., PRITORIA	10.22
63	E.I.STOCKHOLM	10.08
64	E.I. OSLO	10.01
65	E.I.ANKARA	9.98
66	CGI HEART	9.84
67	H.C.I. NAIROBI	9.56
68	CGI,MAJAR-E-SHARIEF	9.50
69	H.C.I.WELLINGTON	9.27
70	E.I. TASHKENT	9.22
71	H.C.I.SUVA	9.11
72	H.C.I.DAR-ES-SALAAM	9.05
73	C.G.I, MELBOURNE	9.01
74	E.I.HANOI	8.91
75	E.I.SANTIAGO	8.87
76	E.I.BAHARAIN	8.80
77	E.I.BAGHDAD	8.69
78	E.I.BOGOTA	8.61
79	H.C.I.PORT OF SPAIN	8.42
80	E.I.TRIPOLI	8.34
81	CGI JOHANNESBERG	8.32
82	E.I.DUBLIN	8.16
83	C.G.I., SAO PAOLO	8.13
84	E.I.ATHENS	8.07
85	E.I.THIMPU	8.05
86	H.C.I.ACCRA	7.97
87	H.C.I., BRUNEI	7.94
88	C.G.I., ST. PETERSBERG	7.89
89	E.I.BUENOS AIRES	7.78
90	E.I.PNON-PENH	7.77
91	E.I.CARACUS	7.65

S. NO.	MISSION /POST ABROAD	EXPENDITURE (in Crores)
92	E.I.ALGIERS	7.56
93	E.I.ADDIS ABABA	7.54
94	E.I.HAVANA	7.50
95	E.I.MEXICO	7.39
96	E.I.WARSAW	7.39
97	C.G.I.KOBE	7.34
98	C.G.I, ISTANBUL	7.33
99	EI, LUANDA	7.28
100	E.I.LISBON	7.19
101	C.G.I, EDINBURG	7.15
102	E.I., LJUBLJANA	7.14
103	C.G.I, JAFFNA	7.09
104	E.O.I, BISHKEK	6.84
105	E.I.HELSINKI	6.81
106	E.I.MAPUTO	6.76
107	E.I.PANAMA	6.74
108	E.I, REYKJAVIK	6.52
109	H.C.I, ABUJA,	6.52
110	E.I.KHARTOUM	6.51
111	E.I., DUSHANBE	6.49
112	E.I.MANILA	6.40
113	E.I.PRAGUE	6.37
114	E.I, GUATEMALA	6.33
115	E.I.BUDAPEST	6.33
116	HCI,PORT MORSEBY	6.27
117	C.G.I. DURBAN	6.08
118	E.I.BUCHAREST	6.04
119	CI, ZAGREB	6.03
120	E.I.SANAA	5.96
121	E.I. BRATISLAVA	5.94
122	H.C.I.KINGSTON	5.87

S. NO.	MISSION /POST ABROAD	EXPENDITURE (in Crores)
123	CGI,BIRGANG,NEPAL	5.86
124	H.C.I.LUSAKA	5.78
125	H.C.I.LILONGWE	5.75
126	E.I.ABIDJAN	5.75
127	E.I.RABAT	5.74
128	E.I., ASHGABAD	5.69
129	E.I.DAKAR	5.49
130	E.I.AMMAN	5.33
131	E.I.BELGRADE	5.29
132	E.I., BAKU	5.07
133	E.I.MADAGASCAR	5.04
134	E.I., MINSK	5.03
135	C.G.I. , PERTH	5.00
136	A.H.C.I.KANDY	4.99
137	HCI HARARE	4.99
138	E.I.LIMA	4.97
139	H.C.I.GEORGETOWN	4.92
140	H.C.I.KAMPALA	4.88
141	HCI WINHOEK	4.58
142	CGI HO-CHI-MINH CITY	4.53
143	E.I.SOFIA	4.51
144	H.C.I. NICOSIA	4.48
145	E.I.SURINAM	4.45
146	E.I. JUBA	4.32
147	A.H.C.I.CHITTAGONG	4.06
148	E.I.VIENTIANE	3.96
149	HCI GABARONE	3.94
150	E.I.ULAN BATORE	3.88
151	C.G.I., HAMBANTOTA	3.75
152	H.C.I.MAHU(MAHE)	3.72
153	C.G.I, VLADIVASTOK	3.61

S. NO.	MISSION /POST ABROAD	EXPENDITURE (in Crores)
154	H.C.I.LAGOS	3.61
155	E.I., YARAVAN	3.57
156	E.I., NIAMEY	3.56
157	CGI MANDALEY	3.54
158	E.I.TUNIS	3.14
159	CGI,ST.DENIES REUNION ISLAND	3.14
160	PROI, GAZA	2.88
161	E.I.KINSHASHA	2.81
162	C.G.I.MEDAN	2.54
163	E.I. BAMAKO	2.34
164	E.I.PYONG YANG	2.33
165	C.G.I.HAMBURG	2.33
166	E.I.DAMASCUS	2.29
167	A.H.C.I.RAJSHAHI	2.16
168	L.O.PHUNTSHOLING	2.14
169	C.G.I. BALI	2.02
170	C.G.I. ZANZIBAR	1.97
171	CONS ZAHIDAN	1.97
172	E.I, BIRATNAGAR	1.81
173	C.G.I. ,CHIANGMAI	1.74
174	COL, SHIRAJ	1.58
175	A.H.C.I, MOMBASA	1.40

Note: above expenditure includes Establishment Related Revenue Expenditure only.

REVENUE COLLECTED BY MISSIONS/POST ABROAD

S. No.	MISSION/POST ABROAD	RECEIPTS (in Crores)
1	H.C.I. LONDON	447.22
2	C.G.I., DUBAI	149.67
3	CGI NEW YORK	124.47
4	CGI BIRMINGHAM	107.67
5	CGI SANFRANCISCO	106.84
6	EI PARIS	105.36
7	EI RIYADH	85.30
8	HCI SINGAPORE	72.39
9	CGI TORONTO	70.28
10	HCI KUALALUMPUR	65.55
11	EI MUSCAT	55.84
12	CGI HOUSTON	54.56
13	CGI SYDNEY	54.52
14	C.G.I, MELBOURNE	50.72
15	EI JEDDAH	48.11
16	E.I., ABUDHABI	48.01
17	EI KUWAIT	46.58
18	C.G.I., CHICAGO	46.31
19	EI WASHINGTON	46.17
20	CGI VANCOUVER	44.47
21	C.G.I., ATLANTA	43.68
22	CGI MILAN	39.83
23	E.I., DOHA	37.59
24	EI SEOUL	36.92
25	EI MOSCOW	36.20
26	CGI FRANKLFURT	34.39
27	E.I., BANGKOK	33.23
28	EI MADRID	31.83
29	CGI, MUNICH	30.69
30	CGI SHANGHAI	30.23
31	EI THE HAGUE	29.31

S. No.	MISSION/POST ABROAD	RECEIPTS (in Crores)
32	E.I., BERLIN	27.17
33	E.I., BERNE	27.10
34	EI BEIJING	22.84
35	EI STOCKHOLM	21.03
36	E.I., BAGHDAD	20.61
37	C.G.I., GUANGZHOU	20.38
38	CGI HONGKONG	20.34
39	E.I., BAHRIN	20.20
40	CGI PERTH	18.37
41	E.I., DUBLIN	18.04
42	HCI COLOMBO	17.78
43	E.I., BRUSSELS	17.44
44	EI TEL AVIV	17.33
45	HCI WELLINGTON	15.58
46	CGI EDINBURGH	15.30
47	HCI NAIROBI	13.64
48	EI ROME	13.55
49	CGI HAMBURG	13.26
50	EI VIENNA	13.05
51	E.I., COPENHEGAN	12.96
52	HCI LAGOS	12.51
53	EI SANNAS	12.13
54	MUMBAI, RPO	10.71
56	EI WARSAW	10.33
57	MALAPPURAM, P.O	9.85
58	CGI GENEVA	9.66
59	CALCUTTA, RPO	9.47
60	EI MANILA	8.77
61	EI HELSINKI	8.72
62	EI TOKYO	8.58
63	EI YANGOON	8.43
64	EI OSLO	8.17

S. No.	MISSION/POST ABROAD	RECEIPTS (in Crores)
65	HCI OTTAWA	8.07
66	HCI DAR-E-SALAM	7.19
67	EI TEHRAN	6.65
68	EI D JAKARTA	6.45
69	EI LISBON	6.17
70	L.O. ABUJA	6.11
71	EI KIEV	4.87
72	EI MAPUTO	4.77
73	EI TASHKENT	4.58
74	E.I., ASTANA	4.51
75	HCI KAMPALA	4.40
76	EI ATHENS	4.21
77	EI KHARTOUM	4.17
78	EI PRAGUE	4.01
79	EI KATHMANDU	4.00
80	CGI ISTANBUL	3.89
81	CGI ST. PETERSBERG	3.88
82	E.I., CAIRO	3.44
83	CGI JOHANNESBURG	3.14
84	EI MEXICO	3.04
85	E.I., BUDAPEST	2.85
86	E.I., ADDIS ABABA	2.84
87	CGI HO CHI MINH CITY	2.68
88	CGI KOBE	2.59
89	CGI ST. DENIS	2.46
90	CGI SAO PAOLO	2.21
91	E.I. KINSHASA	2.15
92	EI MINSK	2.10
93	HCI LUSAKA	2.04
94	E.I., BOGOTA	2.00
95	EI HANOI	1.90
96	E.I., BEIRUT	1.87

S. No.	MISSION/POST ABROAD	RECEIPTS (in Crores)
97	BUCHAREST	1.80
98	HCI, ACCRA	1.77
99	E.I., ANKARA	1.70
100	CGI ZANZIBAR	1.68
101	CGI, JAFFNA	1.67
102	AHCI KANDY	1.67
103	HCI BRUNEI	1.65
104	E.I., AMMAN	1.58
105	EI BRATISLAVA	1.45
106	EI SOFIA	1.44
107	EI, KABUL, AFGANISTAN	1.42
108	E.I., BRASILIA	1.38
109	EI PHNOMPENH	1.37
110	HCI LILONGWE	1.36
111	EI SANTIAGO	1.33
112	EI ASHGABAD	1.32
113	HCI HARARE	1.14
114	EI ISLAMABAD	1.13
115	E.O.I, SLOVENIA	1.13
116	CGI MANDALEY, YANGOON	1.10
117	C.G.I, BALI	1.10
118	HCI DACCA	1.04
119	CI ZAGREB	1.03
120	E.I., DAKAR	1.02
121	CGI DURBAN	1.01
122	EI RABAT	0.99
123	EI ABIDJAN	0.97
124	HCI MAHE	0.97
125	HCI PORT LOUIS	0.96
126	C.O.I., CHIANGMAI	0.88
127	HCI PRITORIA	0.87
128	CGI JUBA	0.82

S. No.	MISSION/POST ABROAD	RECEIPTS (in Crores)
129	HCI SUVA	0.78
130	EI TRIPOLI	0.77
131	EI YARAVAN	0.76
132	EI PANAMA	0.72
134	E.I., ALGIERS	0.67
135	EI BISHKEK	0.67
136	EI MADAGASCAR	0.66
137	HCI MALE	0.66
138	EI DUSHANBE	0.60
139	EMBASSY OF INDIA, BAMAKO	0.58
140	CGI MEDAN	0.57
141	EI TUNIS	0.56
142	E.I. DAMASCUS	0.55
143	E.I., BELGRADE	0.53
144	BUENOS AIRES	0.45
145	HCI PORT OF SPAIN	0.45
146	EI BAKU	0.45
147	HCI CAPETOWN	0.43
148	COI SHIRAJ	0.42
149	EI VIENTIANE	0.40
150	CGI, MAZAR-E-SHARIEF	0.37
151	E.I., NIAMEY	0.36
152	H.C.I. KINGSTON	0.32
153	E.I. PARAMARIBO	0.32
154	E.I., CARACUS	0.30
155	C.G.I, HERAT	0.29
156	C.G.I. VLADIVOSTOK	0.29
157	R.O.I. GAZA	0.28
158	HCI GEORGETOWN	0.27
159	E.I. GUATEMALA	0.23
160	HCI WINDHOEK	0.22
161	HCI PORT MORESBY	0.22

S. No.	MISSION/POST ABROAD	RECEIPTS (in Crores)
162	COI ZAHIDAN	0.19
163	E.I., REYKJAVIK	0.19
164	E.I. HAVANA	0.17
165	E.I. THIMPU	0.16
166	C.G.I., HAMBANTOTA	0.15
167	AHCI, CHITTAGONG	0.12
168	E.I. ULAN BATOR	0.08
169	C.G.I., KANDHAR, AFGANISTAN	0.06
170	C.G.I., PHUNTSOLING	0.02
171	C.G.I., BIRGANJ, NEPAL	0.02
172	C.G.I., JALALABAD	0.01
173	H.C.I., CANBERRA	0.01

Note: Above Revenue receipts Constitutes Visa Fee, Passport Fee and Receipts under Citizenship Act (OCI Scheme) only.

CHAPTER – 8

INTERNAL AUDIT

An important feature of the Departmentalized Accounting System is instituting a sound system of Internal Audit so as to ensure regularity of expenditure in terms of the Rules/Orders in force and also to check all receipts, payments and records relating to accounts and stores etc. Internal Audit is an instrument to ensure that canons of financial propriety and higher standard of financial regularities are being maintained and followed, so that Statutory Audit has little work left to do. The function of Internal Audit is not only to point out errors/omissions but also to suggest remedial measures and to render advice for better management of accounts and other records.

During the course of internal audit, efforts are made by the inspecting parties to settle the objections and get the errors and omissions rectified to the maximum extent possible by discussing the reports prepared by them with the Heads of Offices. However, paras which remain unsettled are brought to the notice of the Heads of Organizations/Offices in the form of a report after getting them vetted at the Internal Audit (Headquarters) in Delhi. Audit paras are settled wherever compliance is shown and in cases where irregularities pointed out are repeated or no corrective steps taken, the item of objection is taken afresh.

In order to expedite the settlement of outstanding Internal as well as Statutory Audit Paras, a committee under the Chairmanship of Secretary (E.A.A.) was constituted. The Internal Audit teams have been re-designated as the Accounts and Audit Advisory Group (AAAG) and are now, as a value addition, advising the Missions on how best to tackle the backlog of outstanding audit paras (both statutory and internal) in addition to advising them in various procedural aspects, to enable them to prepare their account in a manner as per the accounting requirements.

Position in respect of audit paras raised and settled during the year 2014-2015 is detailed as under:-

1	Opening balance of outstanding paras as on 01-04-2014	:	3270
2.	Paras added/raised during the year 2014-2015	:	181
3.	Paras settled during the year 2014-2015	:	684
4.	Paras outstanding as on 31-03-2015 (1+2-3):	:	2767

Unit wise details of paras added, settled and outstanding as on 31.03.2015 are given below:-

A-In India

S. No.	DDO's	Paras Outstanding at end of 31-03-2014	Paras added during 2014-15	Paras settled during 2014-15	Paras Outstanding at end of 31-03-2015
1	Ahmadabad PO	3	0	0	3
2	Bangalore RPO	26	0	0	26
3	Bareilly PO	22	0	0	22
4	Bhopal*	25	0	1	24
5	Bhubaneswar	41	0	0	41
6	Chandigarh	57	0	0	57
7	Chennai	25	0	3	22
8	Cochin	25	0	0	25
9	Ghaziabad	17	0	0	17
10	Goa	48	0	0	48
11	Guwahati	7	0	0	7
12	Hyderabad	22	11	17	16
13	Jaipur	52	9	27	34
14	Jalandhar	14	0	6	8
15	Jammu	2	0	0	2
16	Kolkata	32	0	0	32
17	Kozhikode	18	0	0	18
18	Lucknow	58	0	0	58
19	Mumbai	58	0	0	58
20	Dehradun	3	0	0	3
21	Nagpur	17	0	0	17
22	Delhi	20	0	0	20
23	Patna	30	0	0	30
24	Pune	27	0	0	27
25	Thane	14	0	0	14
26	Trichurapalli PO	40	0	9	31

27	Thiruvananthapuram	6	0	0	6
28	Vishakhapatnam	19	0	0	19
29	BS Kolkata	35	0	0	35
30	Central Haj Committee	38	0	2	36
31	Srinagar	17	0	4	13
32	Shimla	11	0	0	11
33	Ranchi	13	0	0	13
34	Surat	8	0	0	8
35	Madurai	23	0	0	23
36	Coimbatore	0	0	0	0
37	MEA Hostel Old	24	0	0	24
38	MEA Hostel New	20	0	0	20
39	PB Section	6	0	0	6
40	PC Section	11	0	2	9
41	PD Section	4	0	0	4
42	PE Section	6	0	0	6
43	PF Section	8	0	0	8
44	PG Section	3	0	1	2
45	Cash-I	8	0	4	4
46	Cash-II	11	0	0	11
47	Cash-III	29	0	0	29
48	ICCR	23	15	21	17
49	SE-I	17	0	0	17
50	SE-II	9	0	1	8
51	SE-III	3	0	0	3
52	MEA Canteen (Patiala House)	7	10	2	15
53	Entitlement Section	15	0	0	15
54	General Hospitality	34	0	17	17
55	Toshakhana Cell	6	0	0	6

56	TA Cell	6	0	0	6
57	PO Amritsar	12	0	0	12
58	FSI	17	0	0	17
59	RIS	11	0	0	11
60	CCA Office	52	0	10	42
61	XP Division	12	14	0	26
62	MEA Canteen (Akbar Bhawan)	19	6	4	21
63	O'D Art Cell	3	0	0	3
64	Protocol (Hyderabad House)	4	0	0	4
65	L & T Division,MEA	2	0	0	2
66	Mallapuram RPO	12	0	0	12
67	SP Section	2	0	0	2
68	FE Section	0	5	0	5
69	PA-II Section	0	7	0	7
70	EG & IT	0	15	7	8
71	Travel & General	8	0	0	8
72	MEA Canteen (South Block)	19	0	0	19
73	Transport Cell	7	0	0	7
74	PD Section	7	0	0	7
75	Legal & Treaty	2	0	0	2
76	ICWA	0	17	0	17
77	Nalanda University	0	11	0	11
	Total (A)	1312	120	138	1294

B. Outside India

S. No.	Mission/DDO's	Outstanding as on 31/03/2014	Added during 2014-15	Total	Settled during 2014-15	Outstanding at the end of 31/03/2015
1	Abidjan	56	0	56	22	34
2	Abu Dhabi	8	0	8	0	8
3	Accra	59	0	59	20	39
4	Addis Ababa	29	0	29	11	18
5	Algiers	39	0	39	37	2
6	Amman	39	0	39	29	10
7	Ankara	8	0	8	0	8
8	Antananarivo	17	0	17	0	17
9	Ashgabat	2	0	2	0	2
10	Astana	8	0	8	4	4
11	Athens	32	0	32	0	32
12	Baghdad	9	0	9	0	9
13	Bahrain	0	0	0	0	0
14	Baku	15	0	15	15	0
15	Bandar Abbas	10	0	10	0	10
16	Bangkok	31	0	31	2	29
17	Beijing	23	0	23	0	23
18	Beirut	19	0	19	0	19
19	Berlin	0	0	0	0	0
20	Bogota	0	0	0	0	0
21	Bishkek	12	0	12	0	12
22	Brasilia	0	0	0	0	0
23	Bratislava	11	0	11	0	11
24	Brunei	15	0	15	2	13
25	Brussels	8	0	8	0	8
26	Buenos Aires	0	0	0	0	0
27	Cairo	11	0	11	11	0
28	Canberra	73	0	73	17	56
29	Cape town	7	0	7	0	7
30	Chiang mai	10	0	10	0	10
31	Chittagong	4	0	4	0	4

32	Colombo	10	0	10	0	10
33	Dhaka	52	0	52	35	17
34	Dakar	12	0	12	0	12
35	Damascus	9	0	9	0	9
36	Dar-e-Salam	52	0	52	40	12
37	Doha	6	0	6	0	6
38	Dubai	17	0	17	0	17
39	Durban	46	0	46	23	23
40	Dushanbe	5	0	5	0	5
41	Gaborone	38	0	38	0	38
42	Gaza	30	0	30	26	4
43	Georgetown	0	0	0	0	0
44	Hanoi	31	0	31	0	31
45	Harare	23	0	23	0	23
46	Ho-chi-minh city	5	0	5	1	4
47	Hong Kong	9	0	9	1	8
48	Istanbul	45	0	45	37	8
49	Jakarta	29	0	29	22	7
50	Jeddah	4	0	4	1	3
51	Johannesburg	25	0	25	0	25
52	Kampala	32	0	32	0	32
53	Kandy	1	0	1	0	1
54	Kathmandu	16	0	16	0	16
55	Khartoum	19	0	19	0	19
56	Kiev	21	0	21	0	21
57	Kualalumpur	44	15	44	2	57
58	Kuwait	8	0	4	4	4
59	Lagos	31	0	31	16	15
60	Lima	0	0	0	0	0
61	Luanda	16	0	16	0	16
62	Lusaka	20	0	20	1	19
63	Mahe	22	0	22	0	22
64	Male	2	0	2	0	2
65	Malta	6	0	6	0	6
66	Manila	24	0	24	0	24
67	Mandalay	10	0	10	7	3
68	Maputo	26	0	26	0	26

69	Medan	1	0	1	0	1
70	Moscow	0	0	0	0	0
71	Muscat	1	0	1	0	1
72	Nairobi	25	0	25	0	25
73	Niamey	27	0	27	0	27
74	Nicosia	7	0	7	0	7
75	Osaka-Kobe	19	0	19	0	19
76	Ouagadougou	25	0	25	0	25
77	Phuom Penh	4	0	4	0	4
78	Phuntsholing	2	0	2	0	2
79	Port Louis	21	0	21	0	21
80	Port Moresby	6	0	6	2	4
81	Pretoria	26	0	26	2	24
82	Pyongyang	0	0	0	0	0
83	Rabat	57	0	57	29	28
84	Rajshahi	16	0	16	0	16
85	Riyadh	7	0	7	1	6
86	Rome	0	0	0	0	0
87	Sana	8	0	8	0	8
88	Seoul	20	0	20	0	20
89	Shanghai	5	0	5	0	5
90	Shiraz	3	0	3	0	3
91	Singapore	1	14	15	0	15
92	Suva	10	0	10	0	10
93	Sydney	51	0	51	10	41
94	Stockholm	7	0	7	0	7
95	Tashkent	10	0	10	0	10
96	Tehran	10	0	10	0	10
97	Tel Aviv	11	0	11	0	11
98	Thimpu	1	14	15	0	15
99	Tokyo	14	0	14	0	14
100	Tripoli	45	0	45	18	27
101	Tunis	68	0	68	57	11
102	Ulaan Baatar	2	0	2	0	2
103	Vientiane	38	0	38	19	19
104	Washington	8	0	8	0	8
105	Wellington	28	0	28	2	26

106	Windhoek	24	0	24	19	5
107	Yangon	1	0	1	0	1
108	Yerevan	7	0	7	1	6
109	Zagreb	0	0	0	0	0
110	Zahidan	25	0	25	0	25
111	Zanzibar	6	0	6	0	6
112	San Francisco	6	0	6	0	6
113	Bali	4	0	4	0	4
144	Chicago	0	18	18	0	18
115	New York	0	0	0	0	0
Total		1958	61	2000	546	1473

Important Internal Audit observation reported during the year 2014-15.

- Procedural deficiencies and irregularities in procurements of stores and out sourcing of services etc.
- Non maintenance of prescribed records as per provision of GFR - 2005 and Civil Accounts Manual.
- Deficiencies in maintaining service books and information within.
- Cases of overpayments.
- Ideal cash lying in bank accounts.
- Poor cash planning.
- Poor Budget controls.
- Unclaimed Security Deposits.
- Excess expenditure by Mission/Posts abroad.
- Huge/Excess payment on behalf of ICCR by Mission/Posts.
- Use of several inappropriate budget heads by Ministry of External Affairs in spending.
- Spending by authorities beyond their delegated powers.
- Use of unauthorised heads of accounts by Mission/Posts.
- Outstanding Balances lying unclaimed under various GPF Accounts for many years.
- Huge numbers of outstanding cheques in ICCR.
- Series of procedural irregularities in Nalanda University management.
- Delays in remittance of New Pension Schemes subscriptions.

CHAPTER – 9**COMPUTERISATION OF ACCOUNTS****BACKGROUND**

The process of computerization of accounts in this office started with the computerization of accounting functioning by the O/o Controller General of Accounts, M/o Finance. The software titled IMPROVE (Integrated Multi- module Processor of Voucher Entries) which was in use in the Pay & Accounts Office for computerization of voucher level accounts of payments & receipts and submission of a monthly consolidated account to Principal Accounts Office has now been replaced by software called "COMPACT". The other software called CONTACT (Controllers' Account) has been in use at the level of the Principal Accounts Office for consolidation of monthly accounts received from PAOs and submission of a consolidated monthly account of the Ministry to the Controller General of Accounts, Ministry of Finance. Computers have also been in use for monitoring of cheques received from various offices/individuals, preparation of payrolls, monitoring of balances of House Building Advance, Motor Car Advance etc. along with monitoring of Suspense Accounts relating to transactions adjustable with other Ministries/Departments. In addition, Head-wise Appropriation Accounts, monthly Expenditure and Receipt Statements, various MIS Reports as also the material inputs for preparing the Union Government Finance Account(Civil) are all generated using word processors and spreadsheets.

COMPACT

A multi-user software COMPACT for use at the Pay & Accounts Office level has been developed by NIC (Ministry of Finance) in consultation with the Controller General of Accounts. The COMPACT software has been developed with a view to minimizing manual paper work in the functioning of the Pay and Accounts Office. This software has the following features:

1. Pre-check, Integrated payment and accounting functions and Automatic Cheque Printing.
2. Electronic Bank Reconciliation.
3. General Provident Fund.
4. Compilation of Accounts.
5. Settlement of Pension cases.
6. Expenditure Vs. Budget Control.

Pre-check and Compilation modules under this software went live on 1st November, 2002 while the pension module has been under operation since April, 2002. General Provident Fund Module also went live w.e.f April, 2004. The G.P.F. Statements of all employees of MEA are being generated through this package and issued to all the subscribers. Monthly Accounts in respect of India based DDOs are being compiled under COMPACT directly w.e.f. November, 2002 without any parallel manual compilation. Voucher level compilation of Mission Accounts under the COMPACT platform has been in place from 2004-05.

INTEGRATED MISSIONS ACCOUNTING SYSTEM (I-MAS)

Integrated Mission Accounting System (IMAS) was conceived as an idea to develop an effective tool of Integrated Financial Management Information System for Ministry of External Affairs. This package has been developed for Indian Missions abroad to capture all types of financial transactions and convert them into meaningful and logical reports to ensure timely submission of accounting data to Pr.CCA, MEA; to facilitate the Ministry in monitoring and planning of budgetary provisions and executions and to eliminate the chances of error and duplication of booking of transactions at various levels of capturing of financial transactions.

The output of the IMAS software can be directly and easily incorporated in COMPACT (PAO-2000), an accounting package developed by NIC, O/o the Controller General and running in the Pay & Accounts Offices in all Civil Ministries.

The work of development of software was started in the Ministry of External Affairs in the year 2002 in association with the Office of the Principal Chief Controller of Accounts, MEA. It saw copious changes in design and dataflow to make it more and more user-friendly and to become a robust tool for Financial Management Reporting System of Ministry of External Affairs.

The implementation of the software in Missions has been planned in various phases. The main reason behind this implementation strategy was the diversity of the accounting procedures being followed in Missions/Posts abroad due to different local financial regulations, labour laws and bilateral relations of the particular country with Govt. of India. This has helped in customization of IMAS and now it has become more and more meaningful and acceptable to the Missions/Posts abroad.

With the development and implementation of IMAS version 1.0, the delays in the receipts of Cash Accounts from Indian Missions/Post abroad has been curtailed substantially. Another important advantage of this version of software is that it can be installed, operated and maintained in the Missions/Posts without any hassle. Apart from having facility of sending monthly Cash Accounts in digital format to Pr.CCA, MEA, Missions/Posts can also make good use of various reports generated through IMAS for their management decisions and planning.

Support is the backbone of successful implementation of any software. In order to provide continuous support to Missions/Post a core support team of officers of this office have been formed who provide 24×7 support through phone.

DEVELOPMENT OF I-MAS WEB APPLICATION (I-MAS VER. 2.0)

Currently the reporting of financial and accounting data to various stakeholders are on a monthly basis. One of the main features of Effective Cash Management is instantaneous reporting of financial and accounting information. But, under the present circumstances it is not possible. Mission/Posts where standalone version of the software has been implemented are facing problems due to the large data size which is getting larger day by day, this is due to limitation of MS ACCESS. Since the software is running independently in Mission/Posts, so the data base of the Mission/Posts are uncorrelated. Up gradation of the software which is a continuous process is not strictly followed in Mission/Posts.

In order to overcome the above constraints, the development of I-MAS version 2.0 a web based application has been approved by Foreign Secretary, Ministry of External Affairs. The development of new proposed version of I-MAS will be a concrete step and will facilitate Missions/Posts to do away with the data storage.

Features of I-MAS version 2.0

Some of the key features of I-MAS version 2.0 are as under:-

- (i) A centralized server based in Delhi.
- (ii) Mission/Posts will access the server for the data entry.
- (iii) Better control in terms of version control of the software.
- (iv) Instantaneous report generation due to availability of Data centrally.
- (v) Reconciliation of receipts obtained by Consular Sections of the Mission may be done by facility of uploading of receipts of Consular section.
- (vi) More work such as entering rate of exchange by Missions, entering Budget figures may be done centrally. This will help reduce errors due to wrong entry of rate of exchange and budgetary ceiling.
- (vii) Reconciliation of remittance by uploading the amount of remittance issued by MEA Hqrs to various Missions/Posts.
- (viii) Generation of reports of NPS, Income Tax etc from the system.
- (ix) Linkage to the centralized loans and Advances; and GPF system maintained by Pr.CCA.

ECS & CPS – This office has started making payment of pay & allowances of the officials of the O/o Pr.CCA, MEA through Electronic Clearance System (ECS) and has also implemented Composite Payroll System (CPS) (software developed by the NIC for preparation of monthly salary bills) with effect from November 2004. The CPS has also been implemented from 2005-

2006 in the main Ministry with the concerted efforts of this office for providing better service to the employees.

RECENT INITIATIVES ON E- PAYMENT

The e-payment system in all Pay & Accounts Offices of Ministry of External Affairs has been successfully implemented w.e.f. 01.04.2012 under phase-II.

e- Payment System

Since, the IT Act, 2000 recognizes the digitally signed documents or electronic records digitally authenticated by means of an electronic method or procedure in accordance with the provisions of section 3 of the Act, the Controller General of Accounts has developed a facility in COMPACT for electronic payment (e-payment) through digitally signed electronic advices. This will replace the existing system of payment through cheque while leveraging the COMPACT application running in all Pay & Accounts Offices in all Ministries/ Departments of Central Government.

The e-payment system developed is a fully secured web based system of electronic payment services which introduces transparency in government payment system. Payment of dues from the government under this system is made by credit of money directly in to the bank account of payee through a digitally signed e-advices generated from COMPACT through the _Government e-payment Gateway (GePG)‘ on a secured communication channel. Necessary functional and security certification has been obtained from STQC Directorate for its role out. The system is being implemented in all Central Government Civil Ministries/ Departments in a phased manner.

ALL MEA & MOIA HEADQUARTERS PAYMENTS (BARRING FEW EXCEPTION) ARE NOW MADE THROUGH E-PAYMENT

I. Government e-payment Gateway (GePG)

Government e-payment Gateway (GePG) is a portal which enables the successful delivery of payment services from Pay & Accounts Offices for online payment transactions. The portal is developed by the Office of CGA and has got STQC certification from Department of Information & Technology. The GePG serves as middleware between COMPACT application at PAOs and the Core Banking Solutions (CBS) of the banks/RBI and facilitates automating the manual registration process, e-payment advice, and e-scrolls communications.

Highlights of e-payment and GePG System

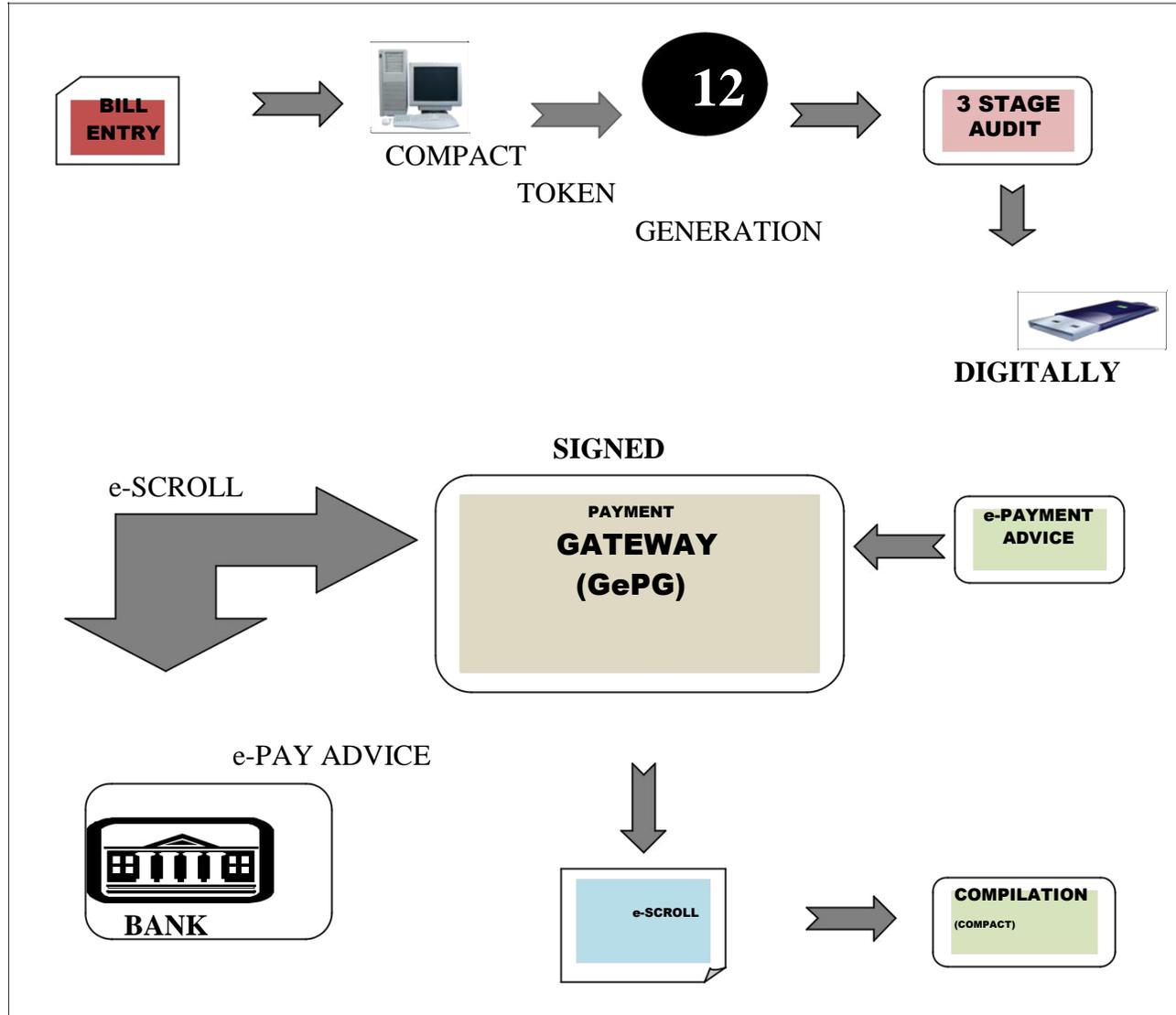
- High Security Standards and System Logs of Transactions.
- The PAO's applications has the following security requirements in place for effective e-payments.
 - 128 Bit PKI encryption.
 - Integrity of Information: Hash Algorithm (SHA1): security standard are designed to ensure confidently of data, authenticity of data and integrity of data being conveyed on the internet by PAOs to the bank.
 - Non-repudiation- Key generation/ Digital Signature based on 128 Bit PKI Infrastructure (as recommended by RBI)
- Digitally signed e-payment Authorization along with Itemized tracking of each e-payment authorization and automated reconciliation.

Process Flow of e-payment System

Registration of digital signatures: The Pay & Accounts Officer obtains digital signature from the NIC Certifying Authority. The digital signatures obtained from the NIC Certifying Authority are stored in a USB Token called i-Key. The PAO registers the digital signatures with GePG portal through the Principal Accounts Office of the concerned Ministry/ Department. The concerned banks download the PAOs digital signatures from the GePG portal. Digital signatures of the authorized signatory of the concerned banks are also uploaded on GePG portal for authentication of e-payment scrolls provided to PAOs by the banks.

Payment through PFMS Portal

All NCR and Delhi payments are now to be made through PFMS. So far, MEA payments are made only for PLAN heads by generating sanctions through PFMS. Very soon all payment will be through the PFMS as decided by the MoF.



Submission of Bill: The Drawing and Disbursing Officers (DDOs) submit bills for e-payment along with mandate form and details of payee viz. IFSC Code of Bank Branch, A/C Number, Name, Address, etc., to the Pay & Accounts Officer (PAO). A token number is generated from COMPACT and communicated to DDO.

Bill Processing: The bills are processed in the Pay & Accounts office in COMPACT System.

Digital Signatures: Once the bill is passed by the PAO, it is digitally signed using the secure I-Key and e-payment authorization is generated by the system.

Uploading authorization on GePG: The e-payment authorization file (e-advice) is uploaded on the GePG in a secure environment. Concerned banks download the e-advice from GePG and after necessary verification of digital signature etc, the bank would credit the beneficiaries' account using CBS/NEFT/RTGS as applicable.

e-Scrolls: A digitally signed electronic scroll is generated and uploaded by the bank on GePG for all successful e-payments. e-Scrolls are downloaded by the PAOs and incorporated in the COMPACT system for reconciliation and other MIS purposes.

Advantages of e-payment

Saving in time and effort due to online fund transfer using digitally signed unique e-authorization ID.

Secure mode of payment.

Transparency in payment procedure.

Elimination of physical cheques and their manual processing.

Elimination of constraints of manual deposit of cheque by the payee into his bank account.

Enhancement of overall payment processing efficiency. Online auto-reconciliation of payments.

Efficient compilation of accounts.

Complete audit trail of transactions at all level.

**Important Telephone Numbers
of Departmentalized Accounting Organization of
Ministry of External Affairs**

Officer's Name	Designation/ Section	Telephone	IC/RN	Mobile	Fax
Shri U.S. Pant	Pr.CCA	49015160	2067	9868258763	49015161
Ms. Deepa Manku	PS	49015160	2058		49015161
Shri Binod Kumar	CCA	49015162	2047	9810438305	49015163
Smt. Krishna Sankritayan	Sr. PS	49015162	2034	9891919521	49015163
Shri Vaibhav C Ghalme	ACA (IMAS & CDN)	49015166	2055	9582594598	
Shri R.Prabhakar (CPIO)	Pr-cum-PAO (Admn &Estt.)	49015165	2062	9811456926	
Shri Anil Yadav	Sr. AO (PC-I &LOC)	49015164	2061	9811443461	
Shri Rajiv Goyal	Sr.AO (Consolidation, AC-I, Comp-V,L&B)	49015168	2060	9818004547	
Smt. Sunita Chopra	Sr.AO (PC-II, Fund & MOIA)	49015167	2038	9968305134	
Smt. Veena Gupta	Sr. AO (Pension & Internal Audit)	49016703	2036	9868999904	
Shri Anil Kumar	AAO (Estt.) (DDO)	49015176	2049	9818592494	
Shri Swarn Singh Takhi	AAO (Admn.)	49015176	2049	9810328125	
Shri Sanjeev Tiwari	AAO (CDN)	49015170	2039	9968332760	
Shri Shalinder Sachdeva	AAO (Consolidation & Computer Cell)	49015179	2071	9810415930	

Shri S.B.Bharti	AAO (Pre Check-I)	49015174	2057	9811365155	
Shri Deepak Kumar Jain	AAO (Pre Check-II)	49015184	2156	9013351333	
Shri Mukesh Kumar	AAO (IMAS 1)	49015169	2059	9811334472	
Shri P.S.Velu	AAO (IMAS- 2)	49015177	2051	9958407149	
Smt. Hemantika Ahuja	AAO (IMAS-3)	49015177	2051	9868110832	
Smt. Gurdeep Chopra	AAO (LOC)	49015181	2041	9818605071	
Shri M.P.Das	AAO (Fund-I & II)	49015172	2065	9811954590	
Shri Arun Kumar/ Shri Shadi Lal	AAO (I.A)	49015175	2029		
Shri Pawan Kumar	AAO (Compilation-V)	49015178	2043	8800232864	
Shri Sunil Dutt	AAO (L&B)	49015190	2075	9540601120	
Smt. Veena Aneja	AAO (Pension)	49015173	2053	9971258722	
Shri K.C. Pandey	AAO (AC-I)	49015283	2033	9999100776	
Shri S.K. Munzni	AAO (CD Section, Old Records)	49015192	2027	9810059428	

LIST OF ABBREVIATIONS USED

AAAG	Accounts and Audit Advisory Group
CDDOs	Cheque-Drawing and Disbursing Officers
CGA	Controller General of Accounts
DDO	Drawing and Disbursing Officer
DDR	Debt Deposit and Remittances
ECS	Electronic Clearance System
GePG	<i>Government e-Payment Gateway</i>
GPF	General Provident Fund
IMAS	Integrated Mission Accounting System
ICCR	Indian Council for Cultural Relations
LOC	Letter of Credit
MoF	Ministry of Finance
NIC	National Informatics Centre
NPS	New Pension Scheme
PAO	Pay & Accounts Office
PFMS	Plan Fund Monitoring System

PPO	Pension Payment Order
Pr.CCA	Principal Chief Controller of Accounts
Pr.A.O.	Principal Accounts Office
PSB	Public Sector Banks
RBI	Reserve Bank of India
PO/RPO	Passport Office / Regional Passport Office
SCT	Statement of Central Transactions
TDS	Tax Deducted At Source