

## CHAPTER-1

### INTRODUCTION

The Ministry of Culture plays a vital role in the preservation and promotion of art and culture in the country. The aim of the Ministry is to develop ways and means by which basic cultural and aesthetic values and perceptions remain active and dynamic among the people. It also undertakes programmes for preservation and encouragement of various manifestations of contemporary creativity. The activities of the Ministry can broadly be classified as under: -

- a. Maintenance and conservation of Heritage, Ancient Monuments and Historic sites of India.
- b. Promotion of Literary, Visual and Performing Arts.
- c. Administration of Libraries, Museums and Institutions of Anthropology.
- d. Maintenance, preservation and conservation of Archival Libraries.
- e. Research and Development in conservation of Cultural property.
- f. Observations of Centenaries and Anniversaries of important national personalities and events.
- g. Promotion of institution and organization of Buddhist and Tibetan Studies.
- h. Promotion of institutional and individual non-official initiatives in the field of Art and Culture.
- i. Entering into cultural agreements with foreign countries.

Thus the functional spectrum of the Ministry ranges from creating cultural awareness at the grass-root level to international cultural exchanges.

The Chief Controller of Accounts of Ministry of Culture vested with the work of Ministry. He is managing the functions of Internal Audit, the Payment, Receipts , consolidation of accounting, preparation of Monthly Accounts, Appropriation Accounts, Statement of Central Transactions and other related work for the grants pertaining to above Departments/Ministries through a common Controller of Accounts, Two Deputy Controller of Accounts, Principal Accounts Office.

## CHAPTER - 2

### DEPARTMENTAL ACCOUNTING ORGANISATION

#### THE ACCOUNTING SET UP: -

The Secretary of Ministry is the Chief Accounting Authority. He/She discharges the responsibility with the help of the Financial Adviser and the Chief Controller of Accounts of the concerned Ministry. The Chief Controller of Accounts is the head of the Accounting Organization of the Ministry. He is supported by team of Controller of Accounts , two Dy. Controller of Accounts and 4 Pay and Account Offiecers (PAOs).

The Principal Accounts Office is responsible for accounting matters relating to the ministry through the concerned Pay and Accounts Offices, which are performing the payment functions, monitoring of budget and compilation of accounts of all transactions. The accounts related functions include pre audit of bills /vouchers , release of payments , control of expenditure w.r.t. availability of budget, computerized monthly accounts of the Ministry, Appropriation Accounts, Statement of Central Transactions, Union Finance Accounts, other related functions such as grants-in-aids to State/UT Governments, procuring/supply of cheque books to the PAOs, rendition of scheme wise expenditure to the Secretaries for monitoring the progress, preparation of Receipt Budget, liaison with CGA etc.

The release of payment and monitoring of expenditure work of the Ministry of Culture has four Pay and Accounts Offices, two at New Delhi and one each at Kolkata and Hyderabad. All the Pay and Accounts Offices are submitting their monthly accounts to the Principal Accounts Office located at New Delhi

Canara Bank is the accredited bank for Ministry of Culture

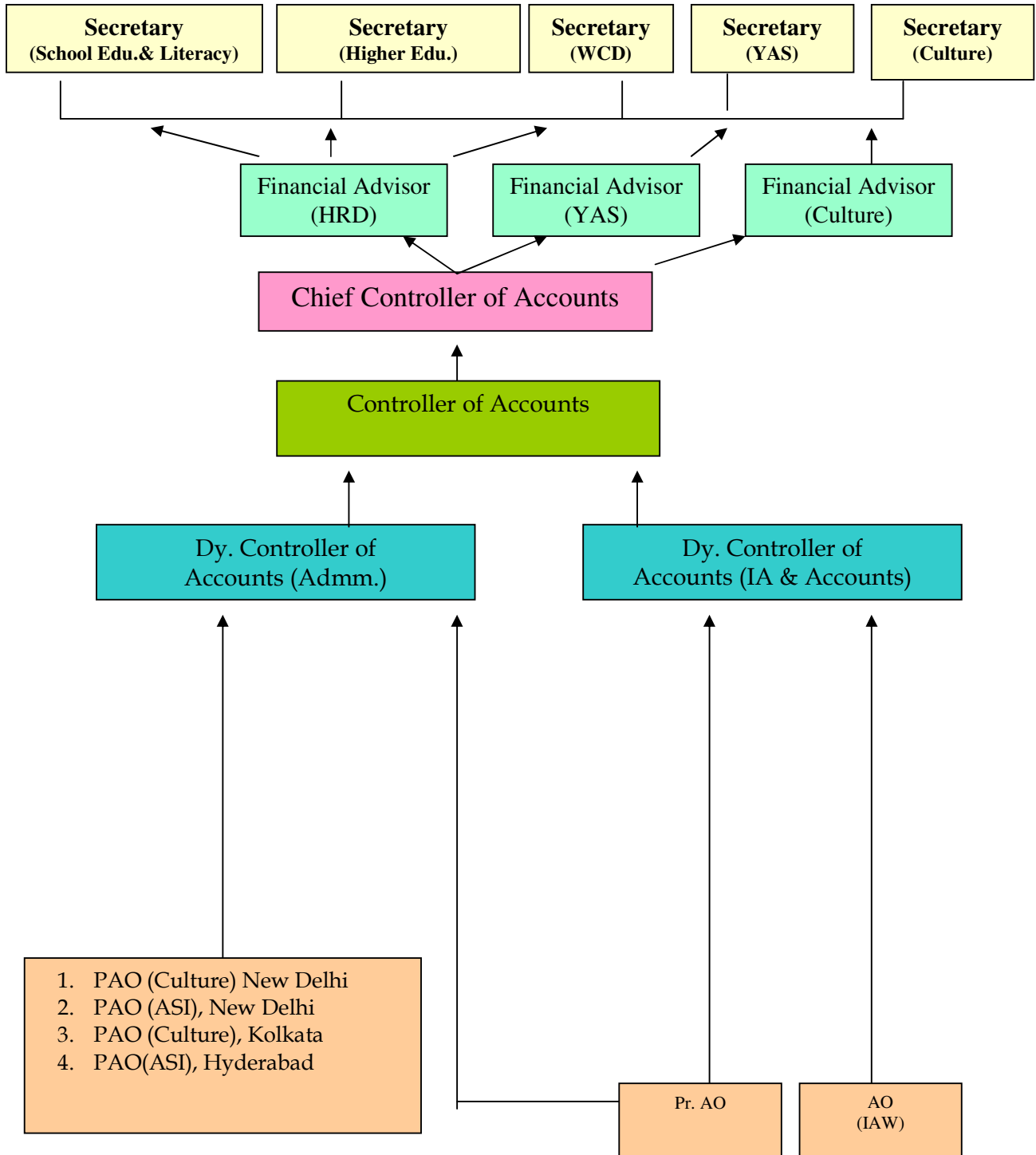
**OFFICERS & STAFF STRENGTH OF  
O/o CHIEF CONTROLLER OF ACCOUNTS**

S. NO.	GROUPS	NO. OF POSTS
1.	A	4
2.	B	50
3.	C	146
4.	D	29
<b>TOTAL</b>		<b>229</b>

**List of PAO wise number of Cheque Drawing Drawing & Disbursing  
Officer,(CDDO) and Non-cheque Drawing DDOs (NCDDOs)**

Sl.No.	PAY & ACCOUNTS OFFICER	No. of CDDOs	No. of NCDDOs
4	PAO, CULTURE, NEW DELHI	4	10
5	PAO, ASI, NEW DELHI	11	41
6	PAO, CULTURE, KOLKATA	7	4
7	PAO, ASI, HYDERABAD	8	15

## STRUCTURE OF ACCOUNTING ORGANIZATION



## CHAPTER-3

### COMPUTERISATION

The o/o the Chief Controller of Accounts is taking a number of measures to implement Computerization and introduce IT for overall improvement and transparency in the accounting function of the Ministry.

#### COMPACT

Another important initiative in computerization of Accounting System, taken at the initiative of the O/o the Chief Controller of Accounts is the implementation of COMPACT package which touches upon the functioning of most of the areas in a Pay & Accounts Office. The overall objective towards development of COMPACT has been to achieve accuracy and speed in various functions of the Pay & Accounts Offices, in addition to removing routine drudgery of manually writing the same data again and again. Computer support is being used through this package to ensure that once the accounts data are entered, the same can be used at various places without the need of re-entering for other purposes like compilation of monthly accounts, or generating MIS Reports etc.

The system will not only enrich the accounting and provide better management information, but also help in improving the analysis of the accounting information. There are various functions, especially those relating to reconciliation, which involves lot of manual drudgery. This package will help in taking care of such functions apart from improving the over all accuracy and exchequer control through the system. The package also provides for internal controls and audit through computerized validation and will thus be of great help in improving the quality of accounts. Improvement in office ambience is always a by-product of computerization and it is expected that this will happen in the Pay & Accounts Offices too.

All the modules of COMPACT viz. Pre-Check, Compilation, GPF and Pension are being used by all the eleven Pay & Accounts Offices. Inspection of COMPACT in the PAOs is done on regular basis.

Apart from these two major initiatives being undertaken, several other steps are being taken in the O/o the Chief Controller of Accounts to increase the computerization process for which the officials are regularly being sent for training at the institute of Government Accounts & Finance (INGAF)

#### COMPUTERIZATION IN PRINCIPAL ACCOUNTS OFFICE

The compilation of account is done by PAO in the COMPACT software. After compilation of account PAOs generate a text file and upload in the CGA's e-lekha software. The Pr. Accounts Office also upload put through entries regarding PSB suspense as per DMA-II (received from CAS- Nagpur) . The both Monthly Accounts and Put through then submit to the Ministry of Finance, Controller General of Accounts further consolidation of accounts of the Union of India. Several other reports are also generated through e-lekha.

## e-Lekha

In addition, PAOs are submitting monthly/progressive receipts/expenditure figures, which inter alia includes scheme-wise /Bureau-wise expenditure figure also, to the FA/Secretary(HRD) on 1<sup>st</sup> working day of the succeeding month to which the report relates. This healthy practice enables AS & FA(HRD) to monitor flow of expenditure more effectively thereby facilitating him to keep a watch over trend expenditure vis-à-vis Monthly Expenditure Plan (MEP) and to ensure that 67% of BE ceiling upto December and 33% ceiling in the last quarter of the financial year is adhered to while incurring expenditure. PAO submits one more report to the FA/Secretary showing date of issue of sanction, date of concurrence accorded by the Integrated Finance of the ministry, date of receipt of bills in PAO and date of issue of cheque. This statement helps ministry in tracking down exactly at what stage of release of payment delay takes place in the whole process right from obtaining IF's concurrence to release of payment ultimately. Such an innovative move has been appreciated by the Ministry.

## Central Plan Scheme Monitoring System

*The Economic Survey (2007-08) emphasized the need of output and outcome monitoring and creating knowledge-based expertise for effective financial monitoring of the Plan Schemes. Subsequently the Finance Minister in his Budget Speech (2008-09) announced the setting of the Central Plan Schemes Monitoring System towards establishment of a comprehensive Decision Support System and Management Information System. The intended outcome is was to generate and monitor scheme-wise and State-wise releases for the Central Plan and Centrally Sponsored Schemes.*



*The 11th Plan Document recognized the deficiencies in the existing accounting system for the Plan Schemes and its inability to support informed planning, budgeting and effective monitoring of these schemes. It also underlined the need for a consolidated financial information system for the Plan Schemes.*

*The Planning Commission approved the implementation of CPSMS in a phased manner with clearly defined activities to be accomplished during the fiscal year 2008-09. The Finance Minister accorded its approval in principle for the entire scheme. Administrative and financial approval was for Part A of the Scheme with an outlay.*

#### *Part A*

- 1. Mapping of Plan Schemes with the code of accounts and compiling information on State-wise. Overall releases under flagship schemes are now available; the following refinements would have to be taken up: (a) State-wise and Agency-wise data releases (b) Reports on releases on sub-scheme / component level.*
- 2. Release data for all other Centrally Sponsored Schemes and Central Plan Schemes on the same lines as explained above in respect of flagship programs.*
- 3. Capture of data on sub-sanctions, going progressively down the line right up to the implementing agencies. This would involve making complete lists of implementing agencies at each level, the details of the associated*

bank accounts. As well as the specification of the component of the scheme being handled by each agency.

4. Capture all expenditure details from the lower level on standardized formats.
5. Components 3&4 above are to be taken up for implementation on a pilot basis in respect of a few programmes in a few states in order to detect implementation problems and to sort them out.
6. Payment to the ultimate beneficiary through banking channels.
7. Report generation capabilities should be integrated into the transaction databases that are created at each stage of the roll out. This should be available at a minimum to show the State-wise and lower level allocation of funds. All these information in these databases should be available in the public domain for viewing and download usage. This entire database would constitute the core accounting system.

The approval also stated that after the pilot and an assessment / evaluation of its results, a detailed scheme would be drawn up which may undergo suitable appraisal and approval before implementation.

The Scheme is being implemented by the Office of the Controller General of Accounts as a Plan Scheme under the Planning Commission. Accordingly a Project Implementation was constituted vide Planning Commission order No. 21/1/2008-FR dated 25th July '08 as under:

1. Controller General of Accounts: [Chairman]

2. Dy. Comptroller and Auditor General of India Or his representative: [Co-Chairman]
3. AS& F.A. Planning Commission or his representative
4. Advisor (FR) Planning Commission
5. Director General, NIC or his representative
6. Additional Controller General of Accounts
7. Joint CGA, CPSMS: [Member Secretary]

*The committee has been delegated the powers of competent financial authority and is responsible for overseeing the implementation and financial management of the Plan Accounting & Public Finance Accounting Scheme (PA&PFMS).*

*A web enabled application was developed in the office of the CGA to serve as a common platform for monitoring of the Central Sector and Centrally Sponsored Schemes. The Sanction ID Generation (SID) Module was accordingly launched on 1st April 2008 and was hosted on the e-Lekha platform. All sanctions issued by the Central Ministries under the Plan Schemes are now identified with a unique Sanction ID that enables the tracking of releases as per their accounting and budget heads across the different implementing agencies*

*As per the approval pilot studies were also conducted by the Office of the Controller General of Accounts and the Comptroller and Auditor General of India.*

## CHAPTER-4

### INTERNAL AUDIT

Internal Audit Organization is headed by the Chief Controller of Accounts at New Delhi who is assisted by Controller of Accounts ,Dy. Controller of Accounts , Sr. Accounts Officers and Asstt. Accounts Officers comprising four Internal Audit Parties : Two in HQ and One each in Hyderabad and Kolkata.

#### SCOPE OF AUDIT

The Duties of Internal Audit Organization setup includes the following :

1. Studies of the accounting procedures adopted by the Department with a view to ensure that they are correct, adequate and free from any defects or lacunae in the system.
2. Watch the implementation of the prescribed procedures and the orders issued from time to time.
3. Scrutiny and check of payment made by the Drawing and disbursing Officer.
4. Investigation of important areas and other connected records.
5. Co-ordination with Controller General of accounts.
6. Periodical review of all accounting records.
7. Pursuance and settlement of objections raised by Statutory Audit Wing i.e DACR and other matters relating to Statutory Audit.
8. To examine the points or irregularities brought to its notice by the Principal accounts Office.

The Internal Audit organization, besides conducting traditional audit, is also involved in appraisal, monitoring and evaluation of individual schemes. Moving the narrow myopic confines of compliance/regulatory audit internal Audit also focus on:

- Assessment of adequacy and effectiveness of internal controls in general, and soundness of financial systems and reliability of financial and accounting reports in particular;
- Identification and monitoring of risk factors (including those contained in the Outcome Budget);
- Critical assessment of economy, efficiency and effectiveness of service delivery mechanism to ensure value for money; and
- Providing an effective monitoring system to facilitate and course corrections.

#### **PERFORMANCE DURING THE YEAR 2009-10**

During the year 2009-2010, 17 Units were audited .

The details regarding the outstanding Paras as on 31.3.2009, Paras raised during 2009-2010, Paras settled during 2009-2010 and the numbers of outstanding Paras as on 31.3.2010 is in the table as under

1.	Numbers of Paras Outstanding as on 31.3.2009	1569
2.	Numbers of Paras raised during the year 2009-2010	149
3.	Total	1718
4.	Number of Paras settled during the year 2009-2010	111
5.	Number of Paras Outstanding as on 31.3.2010	1607

The details of Office which were due for Internal Audit during 2009-10 and number of audited are as under:

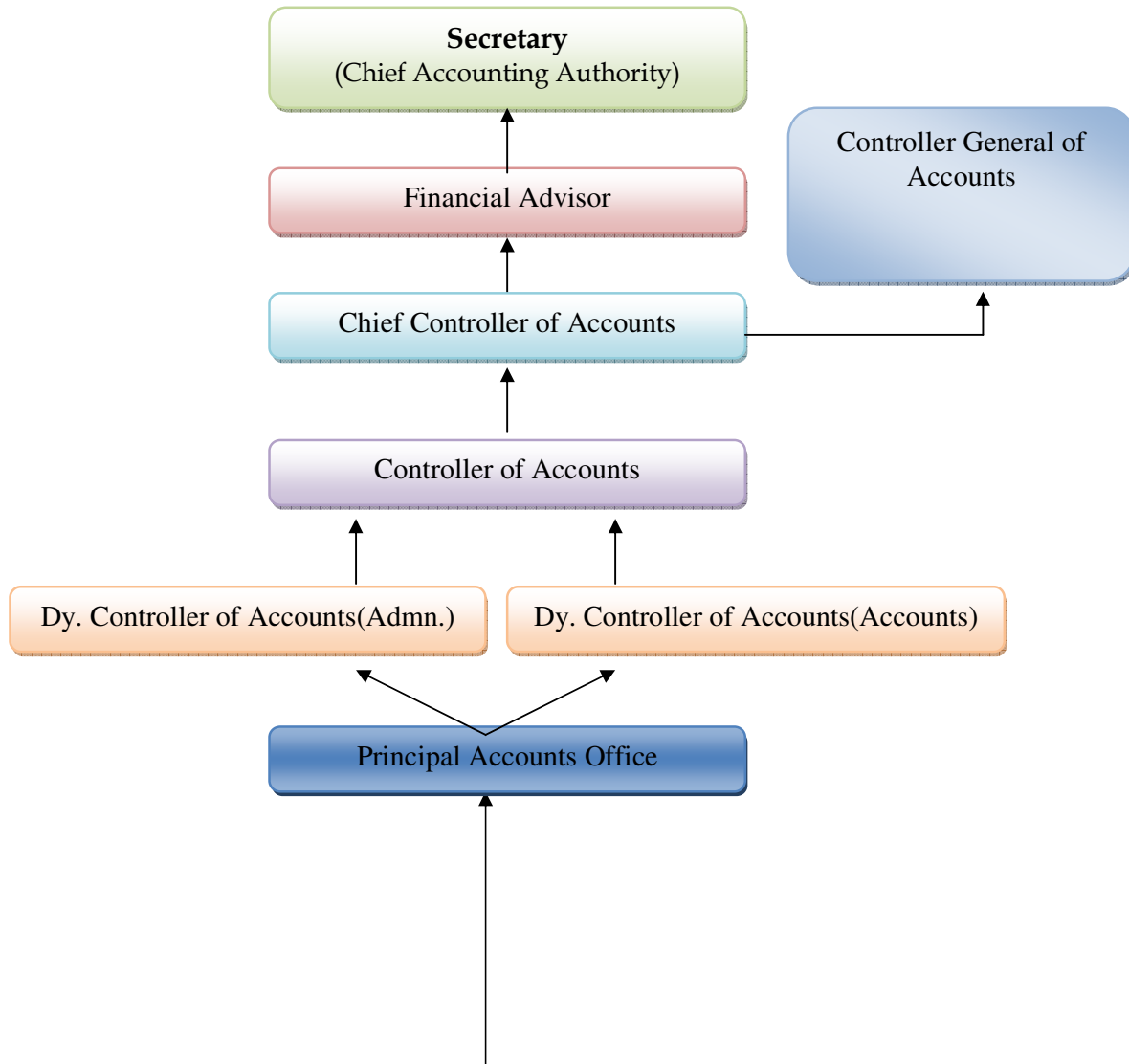
<b>Nos of Units due for Audit</b>	<b>Nos. of Units Audited</b>
58	17

## **MAJOR HINDERANCE/DRAWBACKS**

1. Target could not be achieved due to non-availability of required man power.
2. Outstanding paras could not be settled for want of proper compliance by the units audited in previous years.

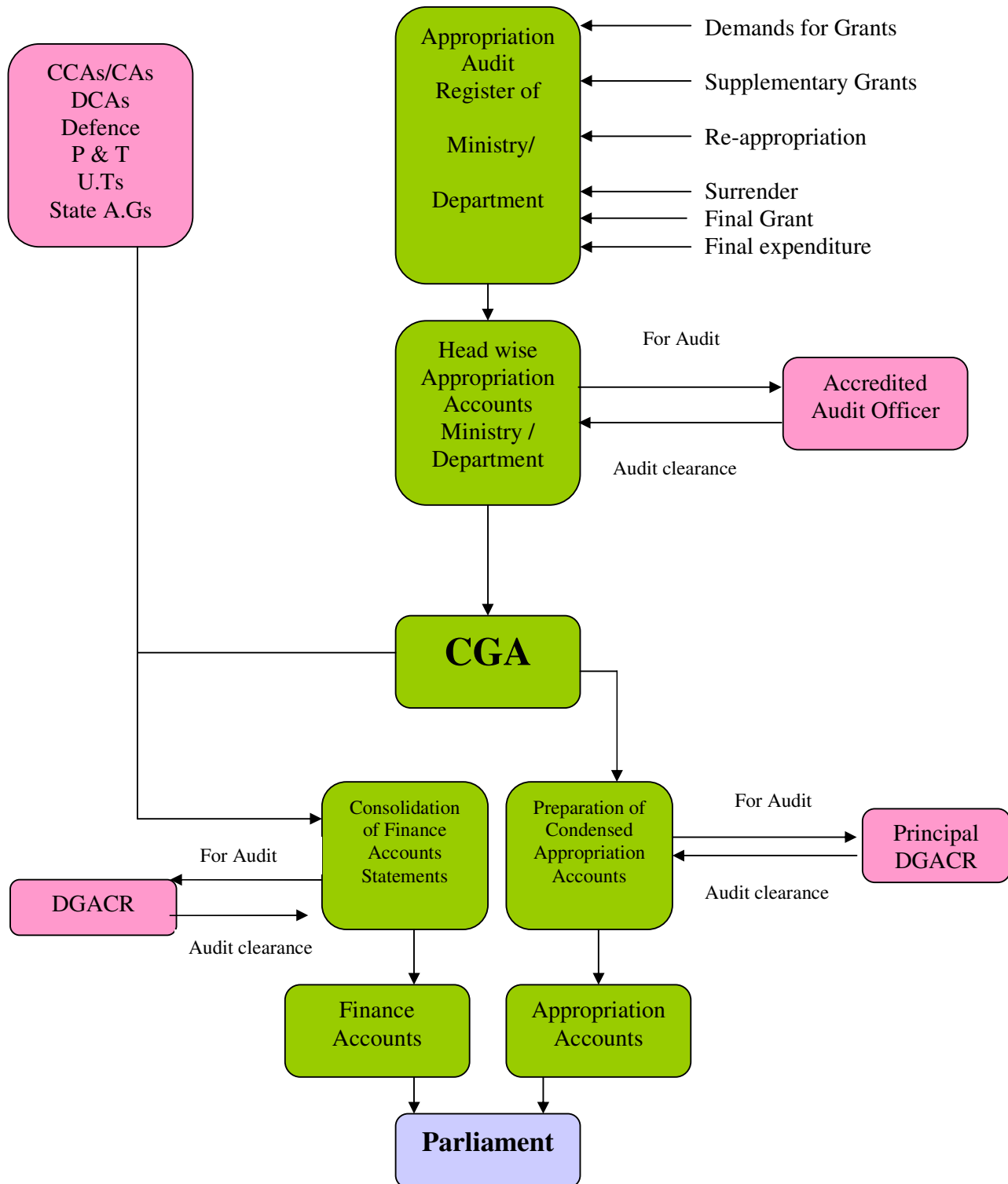
## CHAPTER- 5

### GOVERNMENT ACCOUNTS



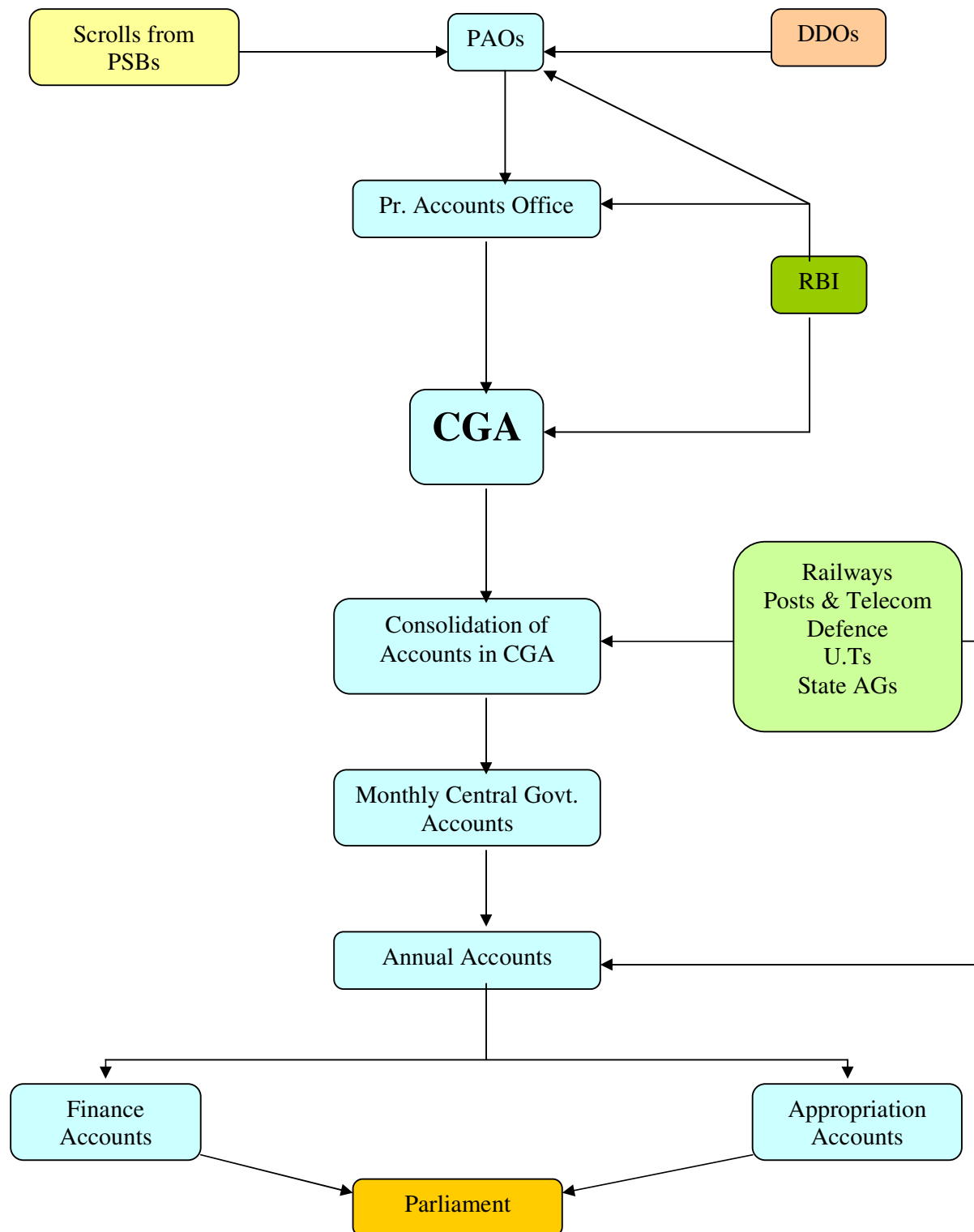
PAOs	Total DDOs	CDDOs	NCDDOs
Culture, New Delhi	15	4	11
Culture Kolkarta	22	7	5
A.S.I. , New Delhi	55	12	43
A.S.I. , Hyderabad	26	9	17

## Preparation of Annual Accounts of the Govt. of India

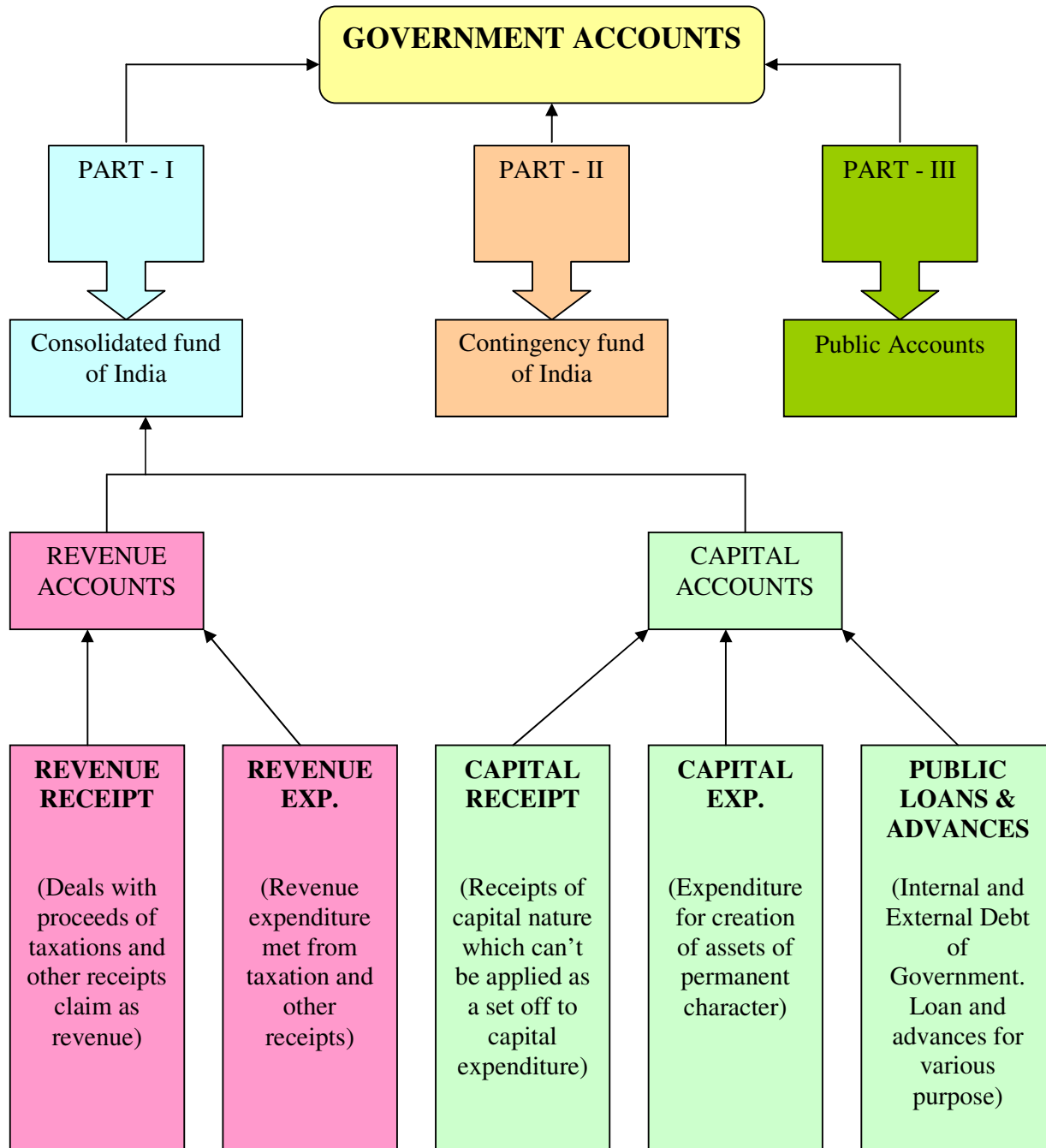




## Accounting Operations – An Overview



# Flow of Government Accounts



## CHAPTER-6

### AN OVERVIEW OF THE ACCOUNTS 2009-2010

The Annual Accounts consist of: -

- a) The Appropriation Accounts
- b) The Finance Accounts

#### THE APPROPRIATION ACCOUNTS: -

The Appropriation Accounts are prepared Grant-wise for the Ministry.

Budget allotment, actual expenditure, supplementary grants and savings under each Grants are given in the table below: -

*(Rs. in crores)*

Grant No.	Name of the Ministry/Department	Original Budget Allotments	Supplementary Grant	Expenditure	Savings	% with Final Grant
19	M/o Culture	1276.00	20.04	1178.30	117.74	9.08

#### THE FINANCE ACCOUNTS: -

The Finance Accounts present the transactions pertaining to the receipts and disbursements from the Consolidated Fund of India, the Public Account and the Contingency Fund for the year. The balances of the Government Account are also portrayed in the document. Part -I consists of Summary Statements while Part-II contains the details thereof. Apart from accounting information, the Finance Accounts also contain information on Guarantees given by the Government and Equity Investments by the Government of India.

#### STATEMENT OF CENTRAL TRANSACTIONS: -

The Statement of Central Transactions, which is an intermediate stage of Finance Accounts, represents yearly figures of Receipts, Disbursements and Public Accounts. This statement also includes all expenditure incurred by the Pay and Accounts Offices on behalf of other Ministries based on the budget authorization by them.

(b) SCT for the Ministry of Culture for the year 2009-2010

(in crores of Rupees)

	Revenue	Capital	Public Accounts	Total
Receipts	91.65	0.62	1233.37	1325.64
Disbursement	1173.96	6.18	145.50	1325.64

(Source SCT for 2009-10)

## OTHERS: -

(i) Grants in aid Released to States/UTs during 2009-2010

(Amount in Crores)

Grant No- Department	States			Union Territories		
	Non-Plan Grants	Central Plan Scheme	Centrally Sponsored Plan Scheme	Non-Plan Grants	Central Plan Scheme	Centrally Sponsored Plan Scheme
018-CUL	2.08	1.80	0.00	0.00	0.00	0.00

(Source SCT)

(ii) Investments: -

There is no Public Sector Undertaking in which Ministry has invested the funds.

(iii) Pension Payment and GPF Final Payment: -

642 Pension Payment Orders (PPOs) were issued during the year 2009-2010 and 190 GPF final payment cases were settled (Annexure XII).

(iv) Monthly Flow of Expenditure: -

The month wise flow of expenditure during 2009-2010 for the Ministry is shown in ANNEXURE - V .

The Report on month wise flow of bills and week wise flow of bills in the month of March 2010 in each Pay and Accounts Offices is indicated in Annexure- XIII and Annexure - XIV respectively.

**ANNEXURE – I**  
**MINISTRY OF CULTURE**  
**FINANCIAL YEAR 2009-2010**  
**ACCOUNTS HIGHLIGHTS**

(Rs. in Crores)

	<b>Budget</b>	<b>Actuals</b>	<b>% Variation</b>
<b>Revenue Receipts</b>	<b>80.35</b>	<b>91.65</b>	<b>-0.14</b>
Tax Revenues	0	7.86	
Non-Tax Revenue	80.35	83.79	-0.04
<b>Capital Receipts</b>	<b>0.83</b>	<b>0.62</b>	<b>0.25</b>
(Recoveries of loans) (Annexure II)	0.83	0.62	0.25
<b>Total Receipts</b>	<b>81.18</b>	<b>92.27</b>	<b>-0.14</b>
<b>Expenditure</b>			
<b>Non-Plan Expenditure</b>	<b>576.00</b>	<b>604.54</b>	<b>-0.05</b>
<i>On Revenue Account</i>	576.00	604.54	-0.05
<i>On Capital Account</i>	0.00	0.00	0.00
<b>Plan Expenditure</b>	<b>720.04</b>	<b>573.76</b>	<b>0.20</b>
<i>On Revenue Account</i>	663.94	540.54	0.19
<i>ON Capital Account</i>	56.10	33.22	0.41
<b>Total Expenditure</b>	<b>1296.04</b>	<b>1178.30</b>	<b>0.09</b>
<i>On Revenue Account</i>	1239.94	1145.08	0.08
<i>ON Capital Account</i>	56.10	33.22	0.41

\* The budget figure includes those heads only for which estimates are prepared by this Ministry.

\*\* Tax Revenue Estimates (pertains to the M.H. 0021) are not prepared by this Ministry.

**ANNEXURE – II**  
**MINISTRY OF HUMAN RESOURCE DEVELOPMENT,**  
**MINISTRY OF CULTURE**  
**FINANCIAL YEAR 2009-2010**

Culture

DETAILS		AMOUNT
1. Tax Revenue		7.86
2. Non Tax Revenue		83.79
<i>a. Interest Receipt</i>	0.41	
<i>b. Other Receipts</i>	83.38	
<b>3. TOTAL REVENUE RECEIPTS ( 1+2)</b>		<b>91.65</b>
4. Loan Recoveries from PSUs		--
5. Loan Recoveries from U. Ts/States		--
6. Repayment from Govt. Servants		0.62
7. Miscellaneous Loan		0
<b>8. TOTAL CAPITAL RECEIPTS (4+5+6)</b>		<b>0.62</b>
<b>9. TOTAL RECEIPTS (3+8)</b>		<b>92.27</b>

**ANNEXURE –III**

**GRANT-WISE (GROSS) EXPENDITURE**  
**(DURING THE YEAR 2009-10)**

**DEPARTMENT OF CULTURE**

(Rs. in Crores)

GRANT NO	REVENUE	CAPITAL	TOTAL
18- Culture	1145.08	33.22	1178.30

(Source: App. Account)

**ANNEXURE –IV**  
**GRANT-WISE MONTHLY FLOW OF GROSS EXPENDITURE (2009-2010)**  
(Rs. in Crores)

Ministry/ Dept.	Culture
	<b>18</b>
Apr'09	28.90
May'09	133.69
Jun'09	73.61
Jul'09	55.39
Aug'09	64.40
Sep'09	178.31
Oct'09	62.05
Nov'09	50.82
Dec'09	86.57
Jan'10	44.64
Feb'10	133.56
Mar'10	266.36
<b>Total</b>	<b>1178.30</b>

**ANNEXURE – V**  
**ANALYSIS OF DISBURSEMENTS**  
**(Grant/Plan/Non-Plan/Sector Wise)**

**TOTAL BUDGET OUTLAY AND EXPENDITURE**  
**(DURING THE YEAR 2009-10)**

**MINISTRY OF CULTURE:**

(Rs. in crores)

	BUDGET GRANT (#)	EXPENDITURE
<b>REVENUE SECTION</b>		
PLAN	556.01	516.64
NON-PLAN	533.50	502.64
<b>Total</b>	<b>1089.51</b>	<b>1019.28</b>
<b>CAPITAL SECTION</b>		
PLAN	46.33	28.18
NON-PLAN	0.00	0.00
<b>Total</b>	<b>46.33</b>	<b>28.18</b>
<b>GRAND TOTAL</b>	<b>1135.84</b>	<b>1047.46</b>

(#) Budget includes Supplementary Grant also.

ANNEXURE VI

**BUDGET, RECOVERIES AND EXPENDITURE**  
**MINISTRY OF CULTURE**  
**(2009-2010)**

Grant	Gross Budget	Actual Expenditure	Variations Saving(-) /Excess(+)
18-Ministry of Culture	1296.04	1178.30	-117.74
Recovery	0.00	3.27	3.27
<b>Net Budget</b>	<b>1296.04</b>	<b>1181.57</b>	<b>-114.47</b>

(Source: Appropriation Accounts)



## ANNEXURE – VII

### TREND OF SECTORAL ANALYSIS OF REVENUE EXPENDITURE

M/o Culture

(Rs. in Crores)

	2009-2010		
Particulars	Plan	Non-Plan	Total
<b>REVENUE</b>			
<b>ACCOUNT</b>			
<b>General Services</b>	0.00	43.40	43.40
<b>Social Services</b>	532.63	590.45	1123.08
<b>Economic Services</b>	0.00	0.00	0.00
<b>Grants-in-aid</b>	1.80	3.91	5.71
<b>Total</b>	<b>534.43</b>	<b>637.76</b>	<b>1172.19</b>

	2009-2010		
Particulars	Plan	Non-Plan	Total
<b>CAPITAL ACCOUNT</b>			
<b>General Services</b>	0.00	0.00	0.00
<b>Social Services</b>	5.73	0.00	5.73
<b>Economic Services</b>	0.00	0.00	0.00
<b>Loans &amp; Advances</b>		0.45	0.45
<b>Total</b>	<b>5.73</b>	<b>0.45</b>	<b>6.18</b>

(SOURCE : SCT)

**ANNEXURE – VIII**  
**FUNDS FLOW STATEMENT**  
**MINISTRY OF CULTURE**  
**2009-2010**

( in Crore)

<b>RECEIPTS (Cr.)</b>	<b>AMOUNT</b>	<b>DISBURSEMENT (Dr)</b>	<b>AMOUNT</b>
<b>CONSOLIDATED FUND OF INDIA</b>		<b>CONSOLIDATED FUND OF INDIA</b>	
<b>REVENUE RECEIPTS</b>	<b>91.65</b>	<b>REVENUE EXPENDITURE</b>	<b>1173.96</b>
INTEREST RECEIPTS	0.41	GENERAL SERVICES	43.41
OTHER RECEIPTS	91.24	SOCIAL SERVICES	1124.84
		ECONOMIC SERVICES	--
		GRANT-IN-AID (STATES & UTS)	5.71
<b>CAPITAL RECEIPTS</b>	<b>0.62</b>	<b>CAPITAL EXPENDITURE</b>	<b>6.18</b>
LOAN RECOVERIES	0.62	GENERAL SERVICES	--
		SOCIAL SERVICES	5.73
		ECONOMIC SERVICES	--
		LOANS AND ADVANCES	0.45
<b>TOTAL (C.F.I.)</b>	<b>92.27</b>	<b>TOTAL (C.F.I.)</b>	<b>1180.14</b>
<b>PUBLIC ACCOUNTS</b>		<b>PUBLIC ACCOUNTS</b>	
PROVIDENT FUND	58.00	PROVIDENT FUND	37.84
DEPOSITS AND ADVANCES	10.98	DEPOSITS AND ADVANCES	7.43
REMITTANCES	--	REMITTANCES	--
RESERVE FUNDS	--	RESERVE FUNDS	--
SUSPENSE AND MISC.	1164.39	SUSPENSE AND MISC.	100.23
<b>TOTAL (PUBLIC ACCOUNTS)</b>	<b>1233.37</b>	<b>TOTAL (PUBLIC ACCOUNTS)</b>	<b>145.50</b>
<b>TOTAL RECEIPTS</b>	<b>1325.64</b>	<b>TOTAL DISBURSEMENTS</b>	<b>1325.64</b>

(Source SCT)

**ANNEXURE – IX**

**LOANS-PAYMENT REPAYMENT AND OUTSTANDING  
AS ON 31/03/2010  
MINISTRY OF CULTURE**

(Rs. in Crores)

Particulars	Outstanding as on 31/03/2010	Additional Loans Provided	Recoveries	Outstanding as on 31/03/2010
A. Loans to Institutions	Nil	Nil	Nil	Nil
B. Loans to Union Territories	Nil	Nil	Nil	Nil
C. Loans to State Govts.	Nil	Nil	Nil	Nil
<b>Total</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>

**APPENDIX - X**

**NUMBER OF PENSION PAYMENT ORDERS ISSUED AND FINAL G.P.F PAYMENT  
CASES SETTLED DURING 2009-2010**

DEPARTMENT/P.A.O	Pension Payment Orders issued	Final G.P. F. Payment cases Settled
<b>Ministry of Culture</b>	<b>642</b>	<b>190</b>
I) PAO,(CULTURE), New Delhi	51	36
ii)PAO,(CULTURE),Calcutta	61	46
iii)PAO,(ASI), New Delhi	259	85
iv)PAO,(ASI), Hyderabad	271	23

**ANNEXURE - XI**

**MONTHLY FLOW OF BILLS IN PAY AND ACCOUNTS OFFICES DURING 2009-2010**

Name of Deptt./PAO	Apr,09	May,09	Jun,09	Jul,09	Aug,09	Sep,09	Oct,09	Nov,09	Dec,09	Jan,10	Feb,10	Mar,10	Total
<b>Ministry of Culture</b>	<b>2960</b>	<b>2326</b>	<b>2565</b>	<b>2446</b>	<b>2438</b>	<b>2746</b>	<b>2271</b>	<b>2291</b>	<b>2722</b>	<b>2381</b>	<b>2385</b>	<b>5100</b>	<b>32631</b>
I) PAO(Culture),New Delhi	317	617	644	498	542	661	584	558	660	516	621	1432	<b>7650</b>
ii) PAO(Culture),Calcutta	470	465	710	629	673	799	530	620	688	604	571	867	<b>7626</b>
iii) PAO(ASI),New Delhi	1861	943	856	920	901	908	857	791	997	899	828	2225	<b>12986</b>
iv) PAO(ASI),Hyderabad	312	301	355	399	322	378	300	322	377	362	365	576	<b>4369</b>

**APPENDIX - XII**

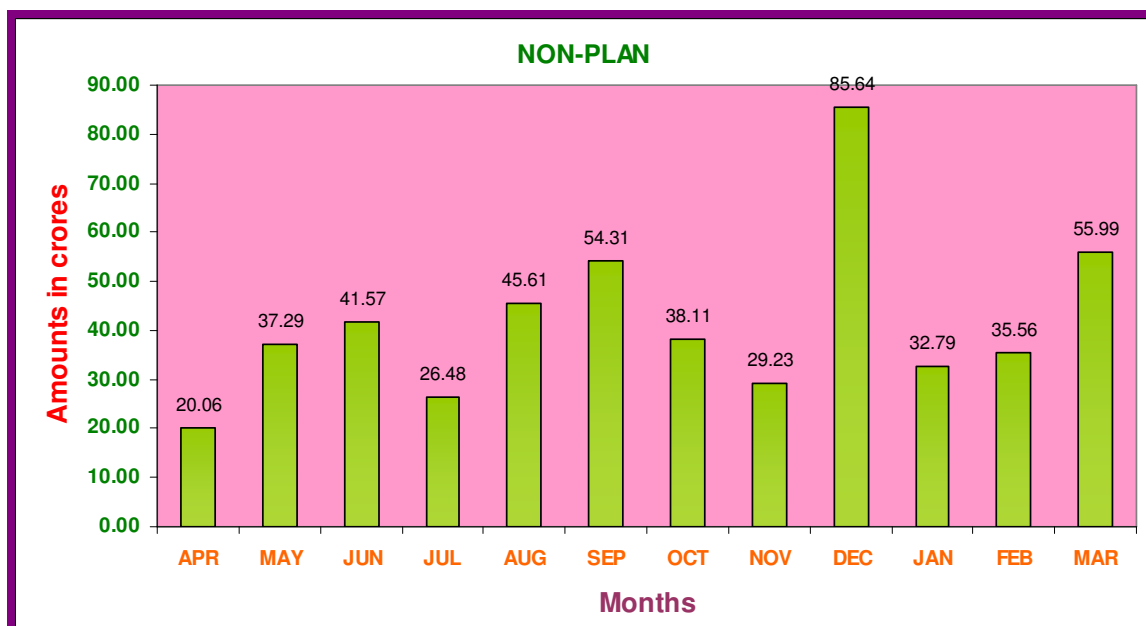
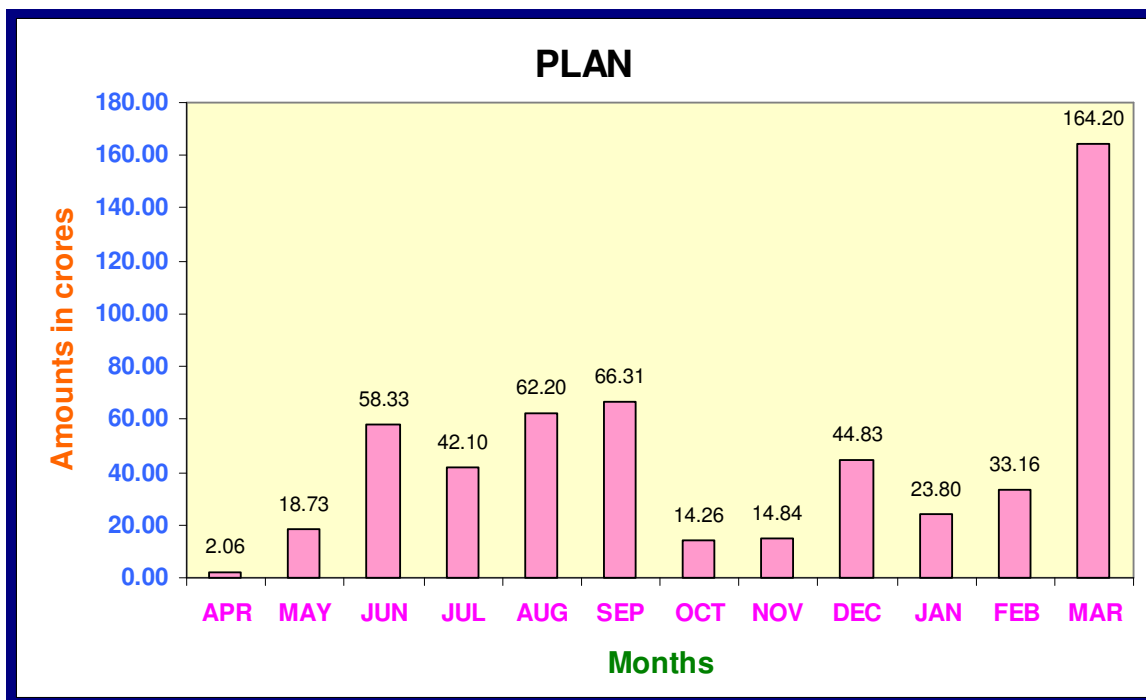
**WEEKLY FLOW OF BILLS IN PAY AND ACCOUNTS OFFICES DURING MARCH, 2010**

DEPARTMENT/P.A.O	1ST Week	2nd Week	3rd Week	4th Week	TOTAL
					<b>Bills in 3/10</b>
<b>Ministry of Culture</b>	<b>694</b>	<b>821</b>	<b>984</b>	<b>2601</b>	<b>5100</b>
I) PAO,(CULTURE), New Delhi	162	243	261	766	<b>1432</b>
ii)PAO,(CULTURE),Calcutta	182	162	220	303	<b>867</b>
iii)PAO,(ASI), New Delhi	299	312	416	1198	<b>2225</b>
iv)PAO,(ASI), Hyderabad	51	104	87	334	<b>576</b>

Grant No.	Particulars		Revenue			Capital			Total		
			Plan	Non_plan	Total	Plan	Non_plan	Total	Plan	Non_plan	Total
<b>018</b>											
	Original BE		663.90	576.00	1239.90	36.10	0.00	36.10	700.00	576.00	1276.00
	Suplimentary		0.04	0.00	0.04	20.00	0.00	20.00	20.04	0.00	20.04
	<b>Total</b>		<b>663.94</b>	<b>576.00</b>	<b>1239.94</b>	<b>56.10</b>	<b>0.00</b>	<b>56.10</b>	<b>720.04</b>	<b>576.00</b>	<b>1296.04</b>
	Actuals	Accounts	534.92	595.25	1130.17	5.73	0.00	5.73	540.65	595.25	1135.90
		Other Ministries	5.62	9.29	14.91	27.49	0.00	27.49	33.11	9.29	42.40
		<b>Total Exp.</b>	<b>540.54</b>	<b>604.54</b>	<b>1145.08</b>	<b>33.22</b>	<b>0.00</b>	<b>33.22</b>	<b>573.76</b>	<b>604.54</b>	<b>1178.30</b>
	savings		-	28.54	-94.86	-22.88	0.00	-22.88	-	28.54	-117.74

## YEARLY TREND OF EXPENDITURE (2008-09)

### M/O CULTURE



	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	Total
<b>Plan</b>	2.06	18.73	58.33	42.10	62.20	66.31	14.26	14.84	44.83	23.80	33.16	164.20	544.82
<b>Non-Plan</b>	20.06	37.29	41.57	26.48	45.61	54.31	38.11	29.23	85.64	32.79	35.56	55.99	502.64
<b>Total</b>	22.12	56.02	99.90	68.58	107.81	120.62	52.37	44.07	130.47	56.59	68.72	220.19	1047.46

