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**GOVERNMENT OF INDIA**

विधि और न्याय मंत्रालय एवं सर्वोच्च न्यायालय

**MINISTRY OF LAW AND JUSTICE &  
SUPREME COURT OF INDIA**



लेखा एक झलक

**ACCOUNTS AT A GLANCE**

**2014-15**

# **ACCOUNTS AT A GLANCE**

**FOR THE YEAR**

**2014-2015**

**GOVERNMENT OF INDIA  
MINISTRY OF LAW AND JUSTICE &  
SUPREME COURT OF INDIA  
CHIEF CONTROLLER OF ACCOUNTS  
LOK NAYAK BHAWAN, KHAN MARKET  
NEW DELHI-110003**

## PREFACE

It gives me great pleasure to present 'Accounts at a Glance' for the Ministry of Law and Justice, Supreme Court of India 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.

**(BINOD KUMAR)**  
**Chief Controller of Accounts**  
**Ministry of Law and Justice**  
**and Supreme court of India**

**NEW DELHI**  
**March, 2016**

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## CHAPTER -1

### **FUNCTIONS AND ORGANISATIONAL SET UP**

The Union Ministry of Law and Justice comprises of three Departments, namely the Department of Legal Affairs, Legislative Department and Department of Justice and through the said Departments, the Ministry assists in the process of orderly change directed towards realisation of the objectives set out in the Constitution.

1. The Legislative Department and the Department of Legal Affairs act as service providers in so far as the legislative business of the Government and tendering advice on legal matter to Ministries/Departments, is respectively concerned. Thus the said two Departments do not have any specific schemes, which can translate into specific and quantifiable outputs.

#### **2. DEPARTMENT OF LEGAL AFFAIRS**

##### **Functions and Responsibilities**

- (i) The Department has been allocated the following items as per the Government of India {Allocation of Business} Rules, 1961 :-
- (a) Advice to Ministries on legal matters including interpretation of the Constitution and the laws, conveyancing and engagement of counsel to appear on behalf of the Union of India in the High Courts and subordinate courts where the Union of India is a party.
  - (b) Attorney General of India, Solicitor General of India, and other Central Government law officers of the States whose services are shared by the Ministries of the Government of India.
  - (c) Conduct of cases in the Supreme Court and the High Courts on behalf of the Central Government and on behalf of the Governments of States participating in the Central Agency Scheme.
  - (d) Reciprocal arrangements with foreign countries for the service of summons in civil suits for the execution of decrees of Civil Courts, for the enforcement of maintenance orders, and for the administration of the estates of foreigners dying in India intestate.
  - (e) Authorization of officers to execute contracts and assurances and of property on behalf of the President under Article 299(1) of the Constitution, and authorization of officers to sign and verify plaints or written statements in suits by or against the Central Government.
  - (f) Indian Legal Service.
  - (g) Treaties and agreements with foreign countries in matters of civil law.

- (h) Law Commission.
  - (i) Legal Profession including the Advocates Act, 1961 (25 of 1961) and persons entitled to practice before High Courts.
  - (j) Enlargement of the jurisdiction of Supreme Court and conferring thereon of further powers; persons entitled to practice before the Supreme Court, references to the Supreme Court under Article 143 of the Constitution of India.
  - (k) Administration of the Notaries Act, 1952 (53 of 1952)
  - (l) Income-tax Appellate Tribunal.
  - (m) Appellate Tribunal for Foreign Exchange
- (ii) The Department has also been allocated administration of the following Acts:-
- (a) The Advocates Act, 1961
  - (b) The Notaries Act, 1952
  - (c) The Advocates' Welfare Fund Act, 2001;
  - (d) The National Tax Tribunal Act, 2005

(iii) The Department is also administratively in-charge of the Appellate Tribunal for Foreign Exchange, the Income Tax Appellate Tribunal, National Tax Tribunal and the Law Commission of India. The Department is also administratively concerned with all the matters relating to the Indian Legal Service. It is further connected with the appointment of Law Officers namely the Attorney General of India, the Solicitor General of India and the Additional Solicitor Generals of India. With a view to promote studies and research in law and with a view to promoting Alternative Disputes Resolution Mechanism, improvement in legal profession, this Department sanctions grant in aid to certain institutions engaged in these fields like Indian Law Institute, International Centre for Alternative Dispute Resolution, Institute of Constitutional and Parliamentary Studies and Bar Council of India.

### 3. ORGANISATIONAL SET - UP

The Department of Legal Affairs has a two tier set up, namely, the Main Secretariat at New Delhi and the Branch Secretariats at Mumbai, Kolkata, Chennai and Bengaluru. The nature of duties discharged can be broadly classified into two area - Advice work and Litigation work.

#### (A) MAIN SECRETARIAT

i) The set up at the Main Secretariat includes Law Secretary, Additional Secretaries, Joint Secretary and Legal Advisers and other Legal Advisers at various levels. The work relating to

tendering of legal advice and conveyancing has been distributed amongst groups of officers. Each group is normally headed by an Additional Secretary or Joint Secretary and Legal Adviser, who, in turn, is assisted by a number of other Legal Advisers at different levels.

- ii) The litigation work in the Supreme Court on behalf of all the Ministries/Departments of the Government of India and some administrations of the Union Territories is handled by the Central Agency Section presently headed by an Additional Secretary.
- iii) The litigation work in the High Court of Delhi on behalf of all the Ministries/Departments of the Government of India is processed by the Litigation (High Court) Section presently headed by a Deputy Legal Adviser.
- iv) The litigation work in the Subordinate Courts in Delhi is handled by the Litigation (Lower Court) Section presently headed by an Assistant Legal Adviser.
- v) The Department has a special cell, namely, Implementation Cell for dealing with the implementation of the recommendations of the Law Commission and the administration of the Advocates Act, 1961. It also deals with the legal profession. This cell is also concerned with the National Tax Tribunal Act, 2005 and it has also been entrusted with the work of coordination under the Right to Information Act, 2005.
- vi) There is one post of Joint Secretary & Legal Adviser each in Railway Board and Department of Telecommunications respectively and the incumbents to the posts function from the said offices. Further, there is one sanctioned post of Joint Secretary and Legal Adviser in the Department of Public Enterprises and the incumbent functions as an Arbitrator under the scheme of Permanent Machinery of Arbitration in that Department. One Deputy Legal Adviser functions as an Arbitrator in the Arbitration cases in the DGS&D. Further, one Deputy Legal Adviser functions from the Army Purchase Organization under the Ministry of Defence. In addition, some posts of different levels such as Additional Legal Adviser, Deputy Legal Adviser and Assistant Legal Adviser also exist in the Ministry of Defence, Ministry of Labour, Ministry of Urban Development and DGS&D.

### **(B) Branch Secretariat, Mumbai**

The Branch Secretariat of this Department at Mumbai tenders legal advice, handles litigation work pertaining to Bombay High Court, litigation pertaining to other subordinate courts which falls under the entire western region.

The Secretariat is presently headed by a Joint Secretary and Legal Adviser/In-charge. He is assisted by one Senior Government advocate, two Additional Govt. Advocates, One Assistant Legal Adviser and Two Supt.(Legal), one Section Officer/DDO and other officials.

### **(C) Branch Secretariat, Kolkata**

The Branch Secretariat at Kolkata is looking after litigation of the Union of India in the High Courts & Circuit Bench of Calcutta High Court in Port Blair and other High Courts and Ld. Courts below, covering 12 States of the Eastern Region. The Branch Secretariat also looks after the service matters relating to Central Government employees before the Central Administrative Tribunal, Calcutta Bench as well as the other benches of CAT at Cuttack, Guwahati, Patna and Circuit Benches at Sikkim and Andaman & Nicobar Islands.

The Branch Secretariat, Kolkatta is headed by a Senior Government Advocate, who also functions as overall In-charge. He is assisted by an Additional Government Advocate, One Assistant Legal Adviser and one Section Officer/DDO and other officials.

#### **(D) Branch Secretariat, Chennai**

Deputy Legal Adviser heads the Branch Secretariat at Chennai and is assisted by an Assistant Legal Adviser and a Section Officer with other staff.

#### **(E) Branch Secretariat, Bengaluru**

Deputy Legal Adviser heads the Branch Secretariat at Bengaluru and is assisted by Two Assistant Legal Advisers and a Section Officer with other staff.

### **4. LEGISLATIVE DEPARTMENT**

#### **A. FUNCTIONS AND ORGANISATIONAL SET-UP**

Legislative Department acts mainly as a service provider in so far as the legislative business of the Union Government is concerned. As such, it does not have any specific scheme that can be translated into physical and quantifiable outputs. However, as a service provider, it ensures smooth and speedy processing of legislative proposals of various administrative Departments and Ministries.

An overview of the subject matter mainly dealt with by the Legislative Department is as follows :-

- (i) Scrutiny of Notes for the Cabinet in relation to all legislative proposals from drafting and constitutional angles;
- (ii) Drafting of all Government Bills including Constitution (Amendment) Bills before introduction in Parliament; their translation into Hindi and forwarding of both English and Hindi versions of the Bills to the Secretariats of Lok Sabha and Rajya Sabha; drafting of official amendments to Bills, scrutiny of non-official amendments and rendering assistance to administrative Departments and Ministries to decide the acceptability or otherwise of non-official amendments;
- (iii) Rendering assistance to Parliament and its Joint, Select and Standing Committees at all stages through which a Bill passes before enactment. This includes scrutiny of and assistance in preparation of reports and revised Bills to the Committees;
- (iv) Drafting of Ordinances promulgated by the President;
- (v) Drafting of legislation enacted as President's Acts in respect of States under President's rule;
- (vi) Drafting of Regulations made by the President;



- (vii) Drafting of Constitution Orders, i. e. Orders required to be issued under the Constitution;
- (viii) Scrutiny of all statutory rules, regulations, orders, notifications, resolutions, schemes, etc., and their vetting and translation into Hindi;
- (ix) Scrutiny of State legislation in the concurrent field, which require assent of the President under article 254 of the Constitution;
- (x) Scrutiny of legislation to be enacted by the Union Territory Legislatures;
- (xi) Elections to Parliament, Legislatures of States and Union territories and Offices of the President and Vice-President;
- (xii) Apportionment of expenditure on elections between the Centre and the States/Union Territories with Legislatures;
- (xiii) Election Commission of India and electoral reforms;
- (xiv) Administration of the Representation of the People Act, 1950; the Representation of the People Act, 1951; the Election Commission (Conditions of Service of Election Commissioners and Transaction of Business) Act, 1991;
- (xv) Matters relating to the Chief Election Commissioner and other Election Commissioners under the Election Commission (Conditions of Service of Election Commissioners and Transaction of Business) Act, 1991;
- (xvi) Matters relating to the Delimitation of Parliamentary and Legislative Assembly Constituencies.
- (xvii) Legislation on matters relating to personal laws, transfer of property, contracts, evidence, civil procedure, etc., in the Concurrent List of the Seventh Schedule to the Constitution;
- (xviii) Imparting training in legislative drafting to the officers of the Union and State Governments, etc.
- (xix) Publication of Central Acts, Ordinances and Regulations and their authorised translations in Hindi and other languages specified in the Eighth Schedule to the Constitution and also translation of legal and statutory documents.
- (xx) Publication of Patrikas containing Hindi translation of selected judgments of the Supreme Court and High Courts on cases pertaining to constitutional, civil and criminal laws.

**B.** Legislative Department does not have any statutory or autonomous body under its control. It has two other wings under it namely, the Official Languages Wing and Vidhi Sahitya Prakashan, which are responsible for propagation of Hindi and other Official Languages in the field of Law.

- (i) **Official Languages Wing** of the Legislative Department is responsible for preparing and publishing standard legal terminology and also for translating into Hindi all the Bills to be introduced in Parliament, all Central Acts, Ordinances, Subordinate legislations, etc. as required under the Official Languages Act, 1963. This Wing is also responsible for arranging translation of the Central Acts, Ordinances, etc., into the Official Languages as specified in the Eight Schedule to the Constitution as required under the Authoritative Texts (Central Laws) Act, 1973. The Official Languages Wing also releases Grants-in-aid to various registered voluntary organisations engaged in promotion and propagation of Hindi and other regional languages and those organisations, which are directly engaged for the publication of legal literature and propagation of Hindi and other languages in the field of Law.
- (ii) **Vidhi Sahitya Prakashan** is mainly concerned with bringing out authoritative Hindi versions of reportable judgments of the Supreme Court and the High Courts with the objective of promoting the progressive use of Hindi in the legal field. In this connection, the Vidhi Sahitya Prakashan brings out various publications of legal literature in Hindi. It also holds exhibitions in High Courts, District Courts and Law Colleges of various States for giving wide publicity to legal literature available in Hindi and to promote sales. Under the Scheme for writing, translating and publishing of law books in Hindi and awarding prizes to such books for use as text books or reference books, an award to the tune of ₹ 5,00,000/- (Rupees five lakh only) has been instituted. Under this Scheme, 1<sup>st</sup> prize of ₹ 50,000/- (Rupees fifty thousand only), 2<sup>nd</sup> prize of ₹ 30,000/- (Rupees thirty thousand only) and 3<sup>rd</sup> prize of ₹ 20,000/- (Rupees twenty thousand only) are awarded annually for the best publication in Hindi.
- (iii) The organizational set-up of the Legislative Department includes the Secretary, Additional Secretary, Joint Secretary & Legislative Counsel, Additional Legislative Counsel, Deputy Legislative Counsel and Assistant Legislative Counsel. The work relating to legislative drafting in relation to all forms of principal legislation and scrutinising and vetting of subordinate legislation under various statutes has been distributed amongst Legislative Groups of officers. Each Group is headed by a Joint Secretary & Legislative Counsel or Additional Secretary, who in turn is assisted by a number of Legislative Counsel at different levels. The Secretary acts as the Chief Parliamentary Counsel and the Additional Secretary is in-charge of all subordinate legislation.

## 5. DEPARTMENT OF JUSTICE

### INTRODUCTION NOTE ON THE FUNCTIONS OF THE DEPARTMENT

The Department of Justice (DoJ) is a part of the Ministry of Law & Justice (MoL&J). However the Administrative support to the Department of Justice is also being provided by the Ministry of Home Affairs (MHA).

As per the Government of India (Allocation of Business) Rules, 1961, the subjects handled by the Department of Justice include the following:-

- (i) Appointment, resignation and removal of the Chief Justice of India and Judges of the Supreme Court of India; their salaries, rights in respect of leave of absence (including leave allowance), pensions and travelling allowances.

- (ii) Appointment, resignation and removal etc. of the Chief justice and judges of High Courts, their salaries, rights in respect of leave of absence (including leave allowances), pensions and travelling allowances.
- (iii) Appointment of Judicial Commissioners and Judicial Officers in Union Territories.
- (iv) Constitution and organization (excluding jurisdiction and powers) of the Supreme Court (but including contempt of such Court) and the fees taken therein.
- (v) Constitution and organization of the High Courts and the Courts of Judicial Commissioners, except provisions as to officers and servants of these courts.
- (vi) Administration of justice and constitution and organization of courts in the Union Territories and fees taken in such courts.
- (vii) Court fees and Stamp duties in the Union Territories.
- (viii) Creation of All India Judicial Service (AIJS).
- (ix) Conditions of service of District Judges and other Members of Higher Judicial service of Union Territories.
- (x) Extension of the jurisdiction of a High Court to a Union territory or exclusion of a Union territory from the jurisdiction of a High Court.
- (xi) Legal Aid to the poor.
- (xii) Administration of Justice.
- (xiii) Access to Justice, Justice Delivery and Legal Reforms.

### **ORGANIZATIONAL SET UP**

The Department is headed by Secretary who is a Senior Indian Administrative Service Officer. Below Secretary (Justice), the organizational setup includes four Joint Secretaries, six Directors/Deputy Secretaries and seven Under Secretaries as on 01.01.2016. In addition to the matters connected with the appointment of judges of the Supreme Court and the High Courts, the department is also assigned the task of implementation and monitoring of various Plan and Non-Plan schemes; including the National Mission for Justice Delivery and Legal Reforms, Centrally Sponsored Scheme(CSS) for Development of Infrastructure of Judiciary and eCourts MMP.

### **SCHEMES IMPLEMENTED AND MONITORED BY THE DEPARTMENT**

The Schemes, which are implemented and monitored by the Department of Justice are as follows:-

**PLAN SCHEMES:**

National Mission for Justice Delivery and Legal Reforms has been set up with its period coinciding with the 12<sup>th</sup> Five Year Plan. It provides a platform for addressing the issues which affects the performance of the Judiciary. Infrastructure Development for Subordinate Judiciary is the thrust area of National Mission. The Schemes / programmes mentioned below support the objectives of the National Mission:

- (i) The Central Sector Scheme of National Mission for Justice Delivery and Legal Reforms includes ---
  - (a) Scheme for Computerization of the District and Subordinate Courts/ e-Courts.
  - (b) Access to Justice - Government of India.
  - (c) Strengthening of Access to Justice in India(SAJI (EAP)
  - (d) Action Research and Studies on Judicial Reforms.
- (ii) The Centrally Sponsored Scheme(CSS) for Development of Infrastructural Facilities for the Judiciary; and Assistance to the States Governments for establishing and operating Gram Nyayalayas.

**NON-PLAN SCHEMES:**

The Non-Plan Schemes/programmes being implemented and monitored by the Department of Justice are as under:-

- (i) Grants-in-aid to the National Legal Services Authority(NALSA) to monitor and evaluate implementation of legal-aid programmes and to lay down policies and principles for making legal services available under the Legal Services Authorities Act, 1987.
- (ii) Central assistance to the State at specified rates for the operation of Family Courts.
- (iii) Grant-in-aid to the National Judicial Academy(NJA), Bhopal for meeting its operational expenditure.

The Plan and Non-Plan schemes implemented by the Department of Justice and the subjects dealt with by the Department of Justice aim at providing support to the High Courts and the States for facilitating improved administration of justice, reducing backlog and pendency of cases in the courts.

## CHAPTER -2 (a)

### **ACCOUNTING ORGANIZATION OF MINISTRY OF LAW & JUSTICE , SUPREME COURT OF INDIA**

The Secretary is the Chief Accounting Authority in the Ministry of Law and Justice. He discharges his functions with the assistance of Additional Secretary (Financial Adviser) and Chief Controller of Accounts .

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 programs 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 time 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 1.2.2 of Civil Accounts Manual, the 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 Chief Controller of Accounts, Ministry of Law and Justice, Supreme Court of India performs his duties with the assistance of two Pr. Accounts Officers and four Pay and Accounts Officers amongst other staff. The details regarding distribution of work in the Office of Chief Controller of Accounts are given at **Exhibit 'A'**.
5. The Ministry of Law and Justice, Supreme Court has 52 DDOs including 32 CDDOs and 20 NCDDOs. The non-cheque drawing DDOs submit bills to the Pay and Accounts Office under pre-check system of payment. Accounting information Flow chart is given at **Exhibit 'B'**.
6. As per Para 1.2.3 of Civil Accounts Manual, Principal Accounts Office in New Delhi functions under a Principal Accounts Officer who is responsible for :-
- Consolidation of the accounts of the Ministry/Department in the manner prescribed by CGA;
  - 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;
  - 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;
  - 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;
  - 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 renders necessary financial, technical, accounting advice to department as well as to local Pay & Accounts offices.

7. As per provisions contained in 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 accredited bank that may be



authorized 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 accredited 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.

**8. 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.**

9. The overall responsibilities of Departmental Accounting Organization in respect of Ministry of Law and Justice, Supreme Court of India 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 grants-in-aid 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 and Personal Deposit Account Holder.

- 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 Law and Justice through the accredited Bank.
- Maintaining accounts with Reserve Bank of India relating to Ministry of Law and Justice, Supreme Court of India 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 Law and Justice and its Grantee institutions, etc.
- Making available accounting information to all concerned authorities.
- Budget co-ordination works of Ministry of Law and Justice, Supreme Court of India.
- 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.

10. Accounting information and data are also provided to the Ministry to facilitate effective budgetary and financial control. Monthly and progressive expenditure figures under various subheads of the grant of the Ministry of Law and Justice, Supreme Court of India are furnished to Budget Section. Progress of expenditure against budget provisions are also submitted monthly to Secretary, Addl. Secretary & Financial Adviser as well as Heads of Divisions of the Ministry controlling the grant for purposes of better monitoring of expenditure.

11. 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.

12. The verification and authorization of pensionary entitlement of officers and staff members is done by the Office of the 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 CCA's office on receipt of relevant information / bills from DDOs.

13. **Internal audit Wing** - The Internal Audit Wing carries out audit of accounts of various offices of the Ministry to ensure that rules, regulations and procedures prescribed by the government are adhered to by these offices in their day to day functioning.

Internal Auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It basically aims at helping the organization to accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. It is also an effective tool for providing objective assurance and advice that adds values, influence change that enhances governance, assist risk management and control processes and improve accountability for results. It also provides valuable information to rectify the procedural mistakes and deficiencies and, thus, acts as an aid to the management. The periodicity of audit of a unit is regulated by its nature and volume of work and quantum of funds.



**14. Banking Arrangements :-** Indian Bank, State Bank of Patiala, UCO Bank and Dena Bank are accredited banks for PAOs and its field offices of the Ministry of Law, Justice and SCI. Cheques issued by the PAOs/CDDOs are presented to the nominated branch of the accredited bank for payment. The receipts are also remitted to the accredited banks by the respective CDDOs/PAOs. Any change in accredited bank required specific approval of Controller General of Accounts, Department of Expenditure, Ministry of Finance.

## CHAPTER -2 (b)

### **THE ROLE OF CHIEF CONTROLLER OF ACCOUNTS, MINISTRY OF LAW & JUSTICE AND SUPREME COURT OF INDIA AS PER THE REVISED CHARTER OF INTEGRATED FINANCE SCHEME ISSUED BY THE MINISTRY OF FINANCE**

The Chief Controller of Accounts is the Head of the Accounting Organization in the Ministry of Law & Justice, Supreme Court of India . His functions can be put into the following broad categories:-

#### **(i) Receipts, Payments and Accounts :**

- a. Accurate and timely payments in conformity with prescribed rules and regulations;
- b. Timely realization of receipts;
- c. Timely and accurate compilation and consolidation of monthly and annual accounts;
- d. Ensure efficient service delivery to the Ministry/Department by the banking system;
- e. Adherence to prescribed accounting standards, rules and principles; and
- f. Timely, accurate, comprehensive, relevant and useful financial reporting.
- g. In respect of the above responsibilities the Chief Controller of Accounts shall function under the direction, superintendence and control of the Controller General of Accounts.

#### **(ii) Financial Management System :**

The Chief Controller of Accounts as the Head of the accounts wing shall render their professional expertise in the functioning of the financial management system, from the system point of view and making it more effective. He would also be responsible for the implementation of the financial information systems of the Controller General of Accounts.

#### **(iii) Internal Audit/Performance Audit :**

The revised charter of the roles and responsibilities of the Chief Controller of Accounts envisage that the Internal Audit Wing working under the control and supervision of the Chief Controller of Accounts would move beyond the existing system of compliance/regulatory audit and would focus on;

- (i) the appraisal, monitoring and evaluation of individual schemes,
- (ii) assessment of adequacy and effectiveness of internal control in general, soundness of financial systems and reliability of financial and accounting reports in particular;
- (iii) Identification and monitoring of risk factors (including those contained in the Outcome Budget);
- (iv) Critical assessment of economy, efficiency and effectiveness of service delivery mechanism to ensure value for money; and
- (v) Providing an effective monitoring system to facilitate mid course corrections.

The above revised functions shall be carried out as per the guidelines issued by the CGA from time to time.

**(iv) FRBM related Tasks :**

The Chief Controller of Accounts shall be responsible for assisting in the preparation of the disclosure statements required under the FRBM Act in respect of their Ministry/Department for incorporation in the consolidated statement compiled by the Ministry of Finance for the Government as a whole. He would also provide Financial Adviser with the requisite information and material for his input for Finance Minister's quarterly review of fiscal situation to be presented to the Parliament.

**(v) Expenditure and Cash Management :**

The Chief Controller of Accounts will support Financial Adviser in the discharge of their responsibilities for expenditure and cash management. The expenditure management function should also be closely linked to the Outcome Budget. He would provide support to improve cash management through monitoring of monthly cash flows effectively in the context of cash expenditure/commitments, tighten the system of receipt and payment monitoring and assist in securing greater convergence of revenue inflow and expenditure outflows.

**(vi) Non-Tax Receipt :**

The Chief Controller of Accounts shall be responsible for assisting the Financial Adviser in relation to estimation and flow of non-tax revenue receipts. In the discharge of these responsibilities, the Chief Controller of Accounts shall hold consultations with the administrative divisions to review various non-tax revenue receipts of the Ministries/Departments, review user charges for quantification of the subsidy elements and periodical reviews, as may be required, of rent, license fees, royalties, profit share and dividends.

**(vii) Monitoring of Assets and Liabilities :**

The Chief Controller of Accounts would be responsible for assisting the Financial Adviser to cause appropriate action for Ministry to have a comprehensive record of its assets

and liabilities. He should take appropriate action in this regard for initial building up of such records, their ongoing updating and also for the recording of maintenance and optimum utilization of the assets. He shall also be responsible for monitoring Government guarantees.

**(viii) Accounts and Audit :**

Finance Adviser would be kept informed about the overall quality of maintenance of departmental accounts by Chief Controller of Accounts. He would be responsible for providing necessary information to the FAs for his regular review of the progress of internal audit and action taken thereon, so as to make it an important tool for financial management.

**(ix) Budget Formulation :**

The Chief Controller of Accounts will support the Financial Adviser towards improving budgeting and facilitating moving from 'itemized' to 'budgetary' control of expenditure. He would also support the Financial Adviser in assisting the administrative Ministries/Departments in moving towards zero based budgeting and assist in better inter se program prioritization/allocation within the budgetary ceilings, based on the analysis of expenditure and profile of each programme/ sub-program and information on cost centers/drivers, assessment of output outcome and performance, and status of the projects/programmes.

**(x) Outcome Budget :**

The Chief Controller of Accounts would provide necessary support to Financial Adviser active involvement in the preparation of Outcome Budgets by the administrative Ministries in accordance with the time schedule/guidelines laid down from time to time by Ministry of Finance. He would also assist in clear definition of measurable and monitorable outcome and set up appropriate appraisal, monitoring and evaluation system (in the context of their Internal Audit/performance audit responsibilities of appraisal, monitoring and evaluation of individual schemes).

**(xi) Performance Budget :**

The Chief Controller of Accounts would provide necessary support to the Financial Adviser in the preparation of Performance Budget for their respective administrative Ministries. He must assist in linking the present, future and past in an integrated manner through Budget Formulation, Outcome Budget and Performance Budget.

**(xii) Reporting Systems- Annual Finance Report and Annual Outcome and Systems Report :**

The Chief Controller of Accounts shall be responsible for providing necessary material in respect of Annual Finance Report, Annual Outcome and Systems Report of the Financial

Adviser to the Secretary (Expenditure), through the Secretary/the Chief Accounting Authority of the administrative Ministry(structured in such format as may be required following instructions that Ministry of Finance would issue).

**(xiii) Interaction between Ministry of Finance and the Financial Adviser :**

The Chief Controller of Accounts shall provide required material and assistance for the quarterly meeting of Financial Adviser with Secretary (Expenditure) and the Finance Minister.

**(xiv) Annual/Five Year Plans :**

All units in the Ministries currently looking after the function of undertaking evaluation, preparation of Annual/Five Year Plan are, henceforth, to function under the overall supervision and control of the FA. The Chief Controller of Accounts shall provide appropriate support to the FAs in the discharge of these responsibilities (in the context of their various responsibilities specified above).

### Banking Arrangements

#### Flow diagram of accounting of Payment

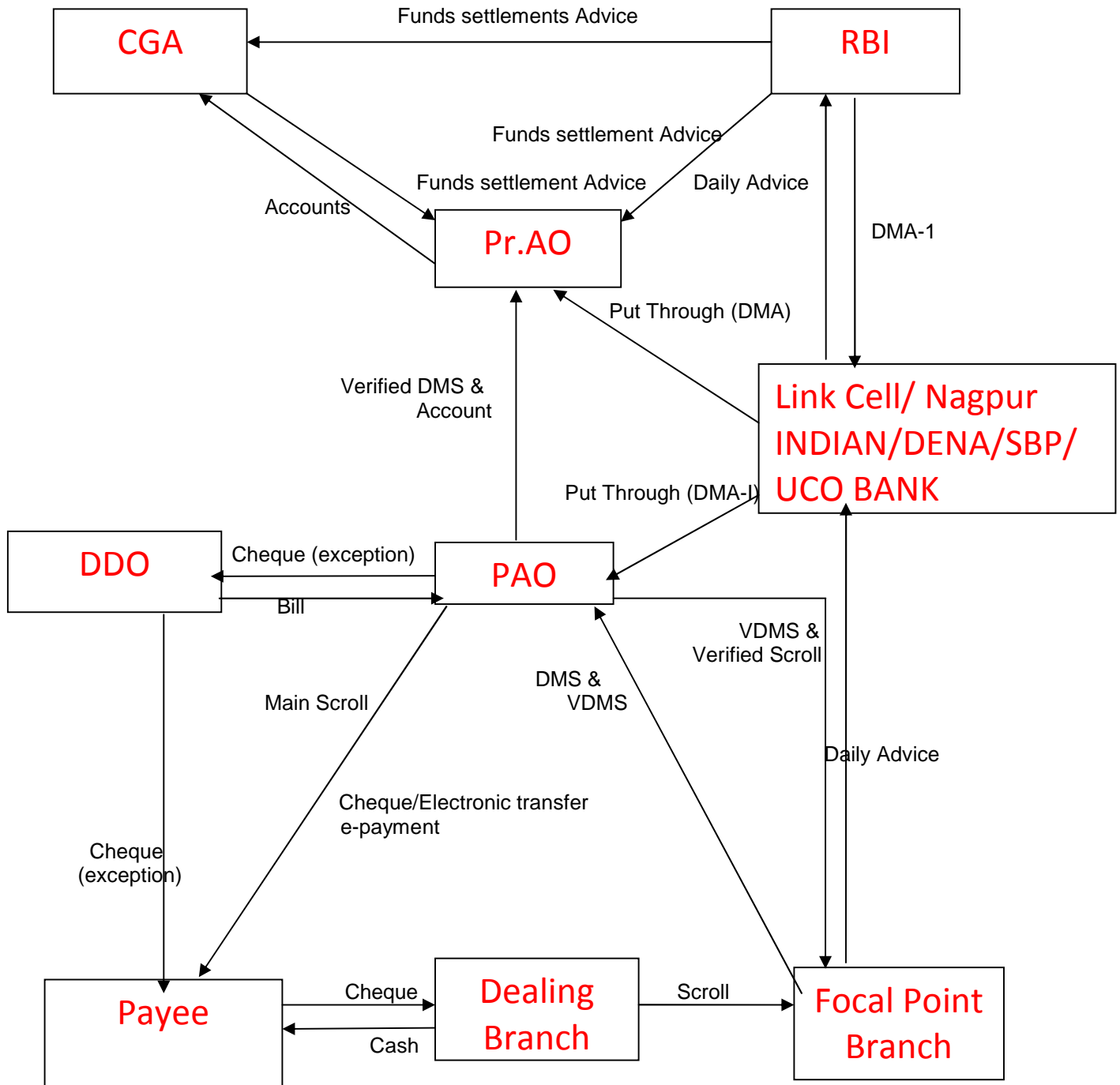
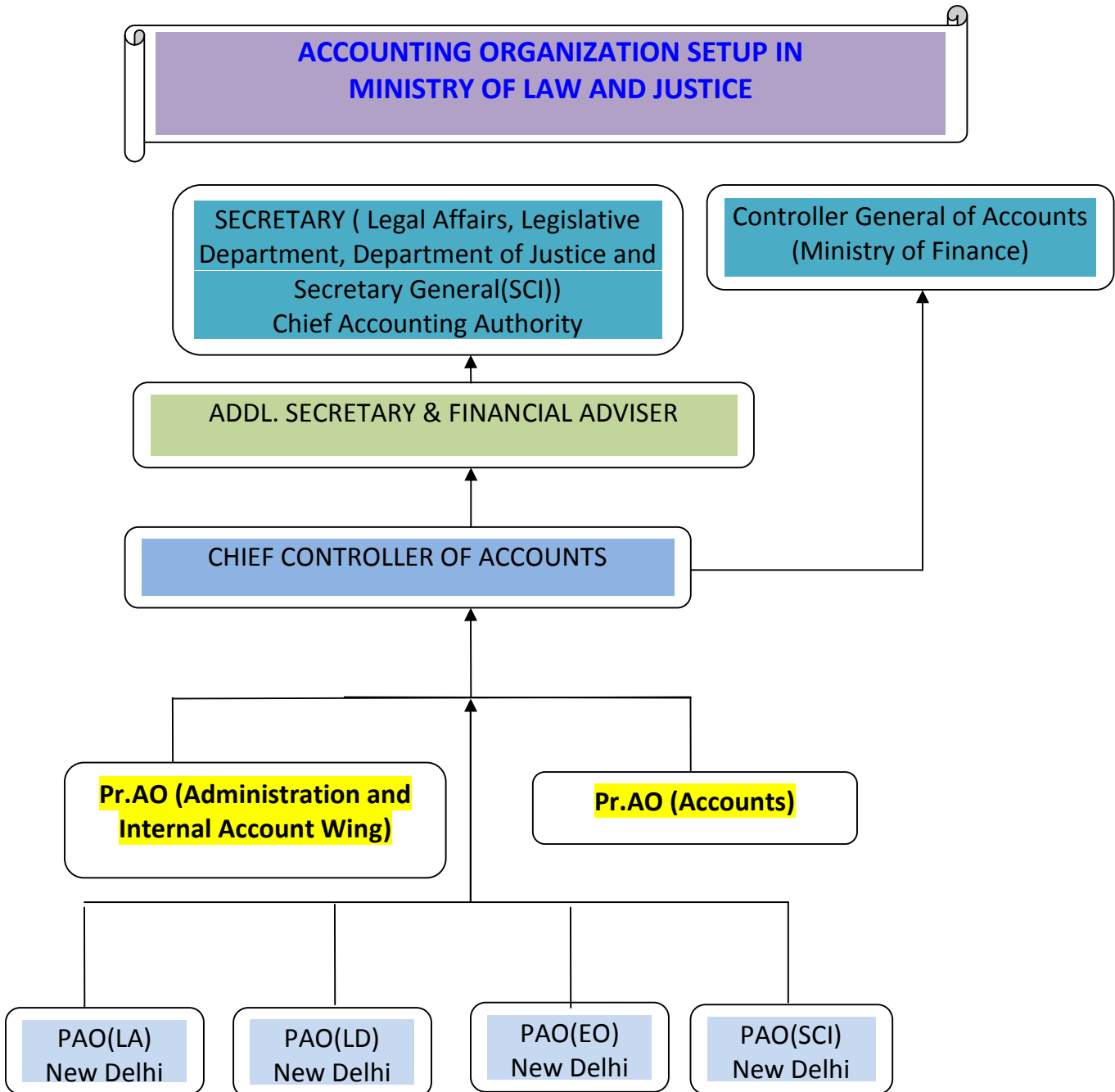
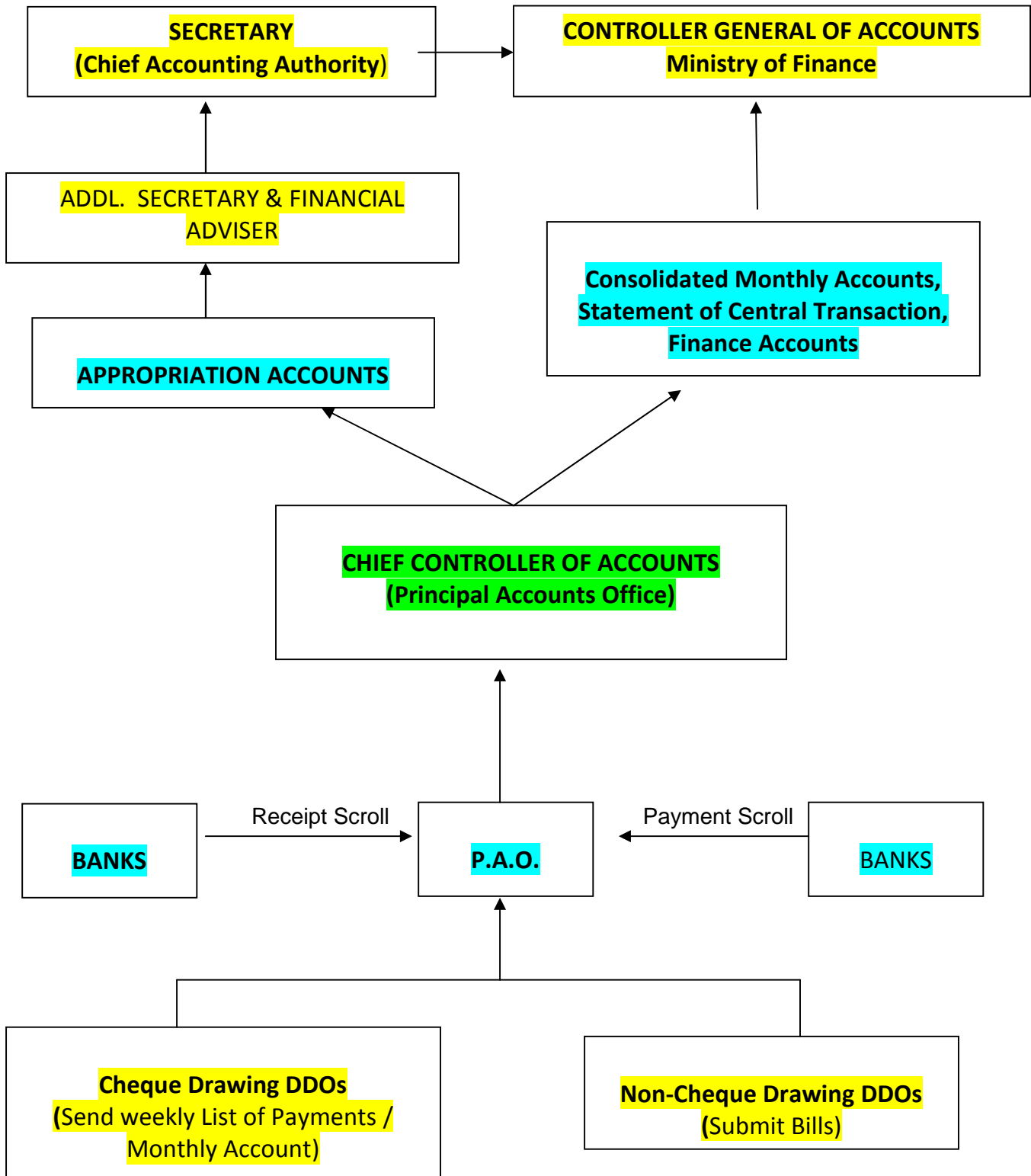


EXHIBIT- 'A'



Flow of Accounting Information





## CHAPTER – 3

### **Government Accounts**

#### 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 1<sup>st</sup> April to the 31<sup>st</sup> March thereof.

### Currency in which Accounts are kept :

The accounts of Government 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:

The accounts of Government is kept in three parts, namely Consolidated Fund (Part-I), Contingency Fund (Part-II) and Public Account (Part-III).

**Part-I:** Consolidated Fund is divided into two Divisions, namely, 'Revenue' and 'Capital' divisions. The Revenue Division comprises of the sections 'Receipt Heads (Revenue Account)' dealing with the proceeds of taxation and other receipts classified as revenue and the section 'Expenditure Heads (Revenue Accounts)' dealing with the expenditure met there-from. The Capital Division comprises of three sections viz. 'Receipt Heads (Capital Accounts)', 'Expenditure Heads (Capital Accounts)' and Public Debt, Loans and Advances, etc. These sections are in turn divided into sectors such as 'General services', 'social and community Services', 'Economic Services', etc., under which specific functions or services are grouped corresponding to the sectors of Plan classification and which are represented by Major Heads (comprising Sub-Major Heads, wherever necessary). All revenues collected, loan raised and their repayment go into this fund. All the expenditure of the government is also met from this fund. Money can be spent through this fund only if it is appropriated by Parliament.

**Part II – Contingency Fund,** are recorded transactions connected with the Contingency Fund set up by the Government of India under Article 267 of the Constitution or Section 48 of the Government of Union Territory Act 1963. There shall be a single Major Head to record the transactions there -under, which will be followed by Minor, Sub and/or detailed Heads. The unforeseen expenditure which cannot wait approval of Parliament is met from this fund. The government can incur expenditure from this fund with the approval of Ministry of Finance and seek the approval of Parliament later.

**Part III-** Public Account, transaction relating to debt (other than those included in Part-I), reserve funds, deposits, advances, suspense, remittances and cash balances shall be recorded. All other moneys received by or on behalf of government are credited to 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" on the Consolidated Fund of India.

### Plan or Non-Plan Expenditure

Plan expenditure representing expenditure on Plan outlays approved for each scheme or organization by the erstwhile Planning Commission 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 :

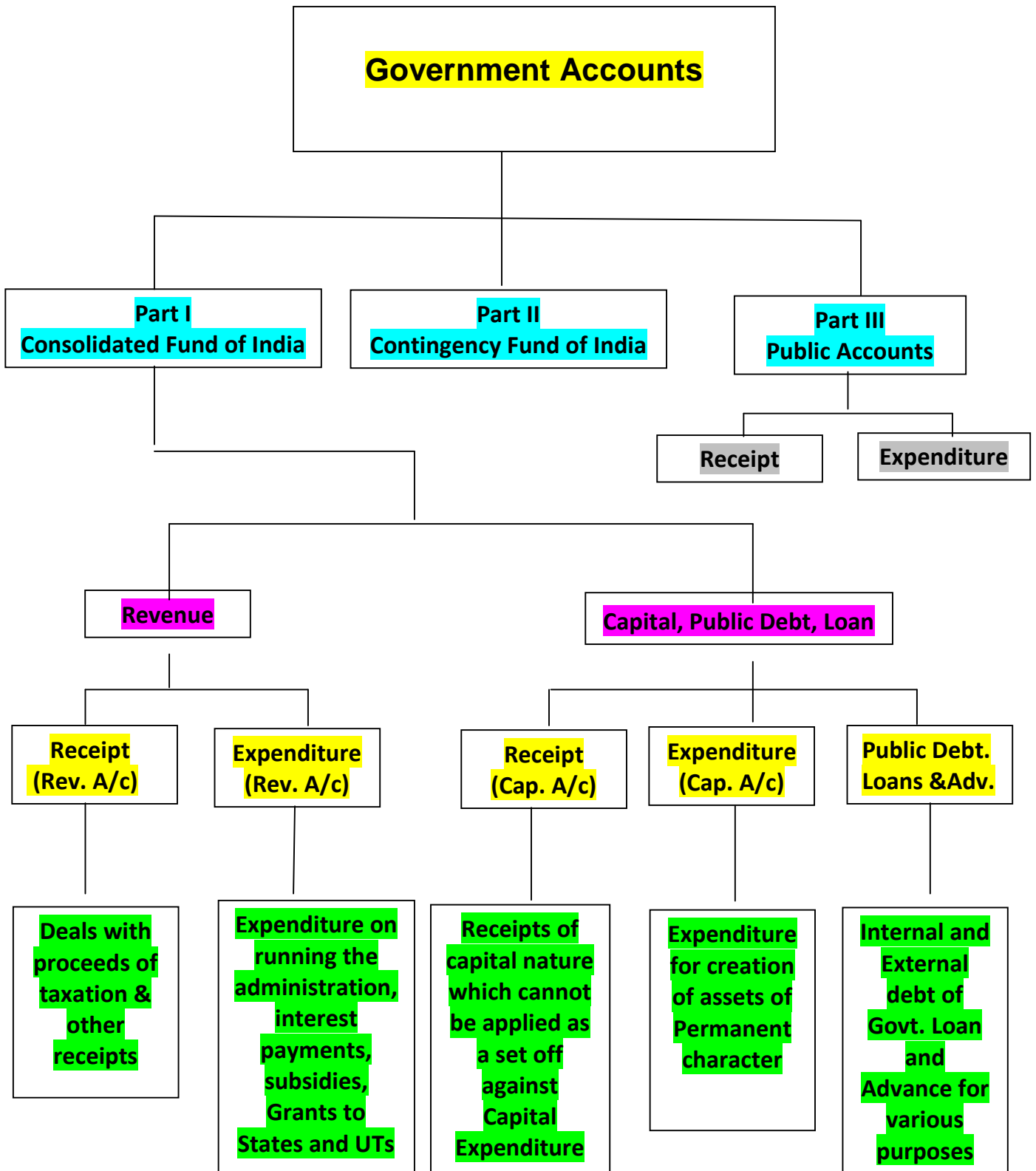
Appropriation Accounts of Central Ministries (other than Ministry of Railways) and of Central Civil Departments (excluding Department of Posts and Defense Services) shall be prepared by the Principal Accounts Officer of the respective Ministries and Departments (Under the guidance and supervision of 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:

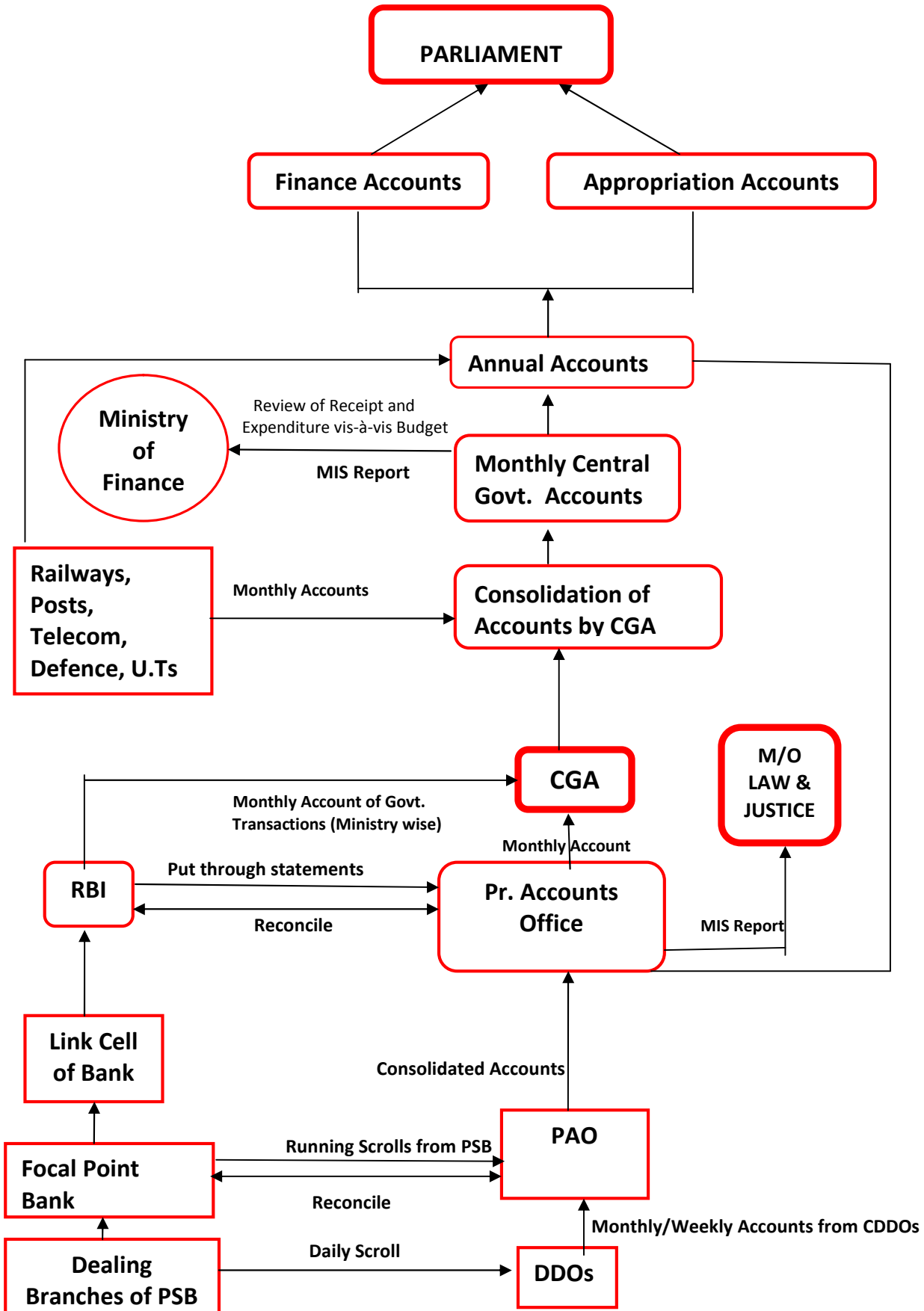
Annual accounts of the Government of India (Including transactions of Department of Posts and Ministries of Defence and Railways and transactions under Public Account of India of Union Territory Governments), showing under the respective Heads the annual receipts and disbursements for the purpose of 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

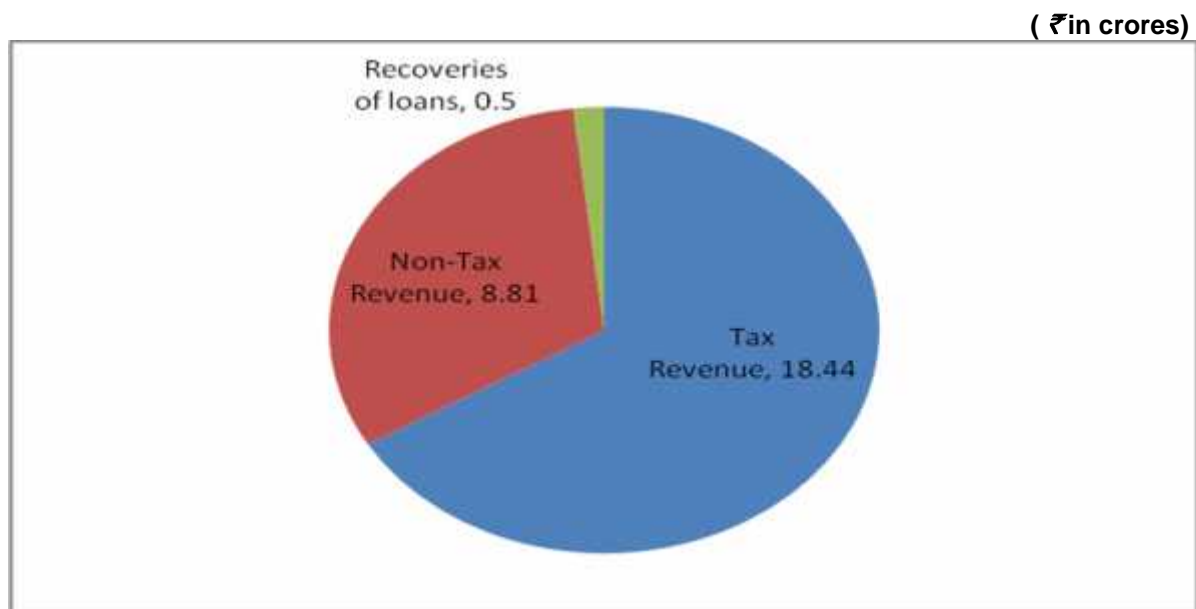
**ACCOUNT HIGHLIGHTS**

The total receipts of the Ministry of Law & Justice & SCI in the Consolidated fund of India during the year 2014-15 accounted to Rs.27.75 crores. This figure consists of Rs.27.25 crores from the Revenue Account and Rs.0.50 crores from Loans and Advances.

The total revenue comprises of Rs. 18.44 crores Gross Tax Revenue and Rs.8.81crores Gross Non-Tax Revenue.

<b>TOTAL RECEIPTS DURING 2014-15</b>	
( ₹in crores)	
<b>TOTAL RECEIPTS</b>	<b>27.75</b>
<b>(A) Revenue Receipts</b>	
(i) Tax Revenue	18.44
(ii) Non-Tax Revenue	8.81
<b>(B) Capital Receipts</b>	
(i) Recoveries of loans	0.50

Source : Statement of Central Transaction 2014-15

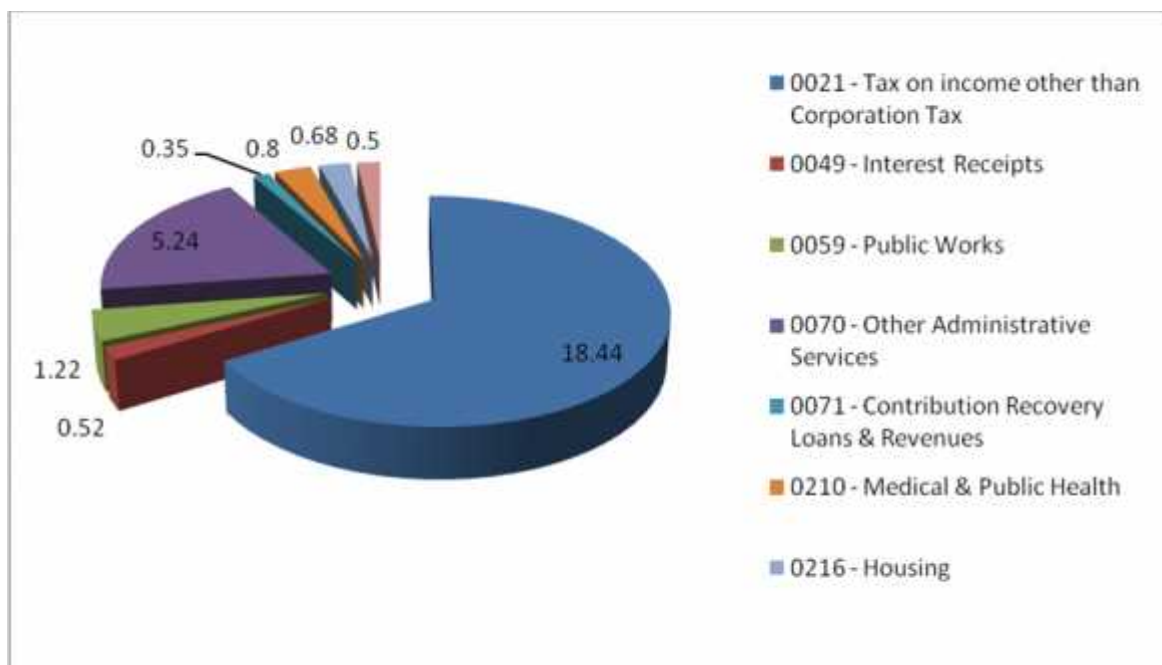
**GRAPHICAL REPRESENTATION OF TOTAL RECEIPTS DURING 2014-15**



## ANALYSIS OF RECEIPTS FOR MINISTRY OF LAW & JUSTICE AND SUPREME COURT OF INDIA DURING 2014-15

The major contributions towards Revenue receipts were from :

( ₹in crores)		
S.No.	Major Head of Account	Amount
(a)	0021 - Tax on income other than Corporation Tax	18.44
(b)	0049 - Interest Receipts	0.52
(c)	0059 - Public Works	1.22
(d)	0070 - Other Administrative Services	5.24
(e)	0071 - Contribution Recovery Loans & Revenues	0.35
(f)	0210 - Medical & Public Health	0.80
(g)	0216 - Housing	0.68
(h)	7610 - Loans to Government Servants etc.	0.50
<b>TOTAL</b>		<b>27.75</b>



## APPROPRIATION ACCOUNTS

Annual Appropriation Accounts 2014-15 under Grant No. 64 and Appropriation No.65 of the Ministry of Law & Justice and Supreme Court of India deals with Voted and Charged expenditure in the Revenue Section and Capital Section (Non-Plan and Plan).

As against the final grant of ₹ 149.92 crores (charged) and ₹ 1830.33 crores (Voted), the total expenditure as indicated in the Appropriation Accounts comes to ₹ 149.92 crores (Charged) and ₹ 1782.91 crores (Voted) with net saving of ₹ 47.42 crores in the voted portion of the Grant No.64.

<b>TOTAL EXPENDITURE DURING 2014-15</b>							
							( ₹in crores)
Grant No. / Appropriation No.	Budget Estimates	Final Estimates	Plan Charged Exp.	Non- Plan Charged Exp.	Plan Voted Exp.	Non- Plan Voted Exp.	Saving(-) Excess(+)
Gr. No.64	2047.25	1830.33	-	-	955.63	827.28	-47.42
App. No.65	134.36	149.92	-	149.92	-	-	-
<b>Total</b>	<b>2181.61</b>	<b>1980.25</b>	<b>-</b>	<b>149.92</b>	<b>955.63</b>	<b>827.28</b>	<b>-47.42</b>

*Source : Appropriation Accounts 2014-15*

Appropriation Accounts indicates the expenditure (Both Voted and Charged) of the Government compared with the amount of voted Grant and Charged Appropriation for different purposes as specified in the schedules appended to the Appropriation Act passed by the Parliament. These Accounts are submitted to Parliament for each financial year, along with the Comptroller & Auditor General's Report under Article 151 of the Constitution, and are intended to disclose:

- (a) that the moneys indicated therein as having disbursed were legally available for and applicable to the service or purpose to which they had been applied or charged;
- (b) that the expenditure conforms to the authority which governs it;
- (c) the effect of all the re-appropriation, surrender orders issued by the Ministry. Department are incorporated.

The Appropriation Accounts in respect of Grant No. 64 and Appropriation No.65 is prepared by the Chief Controller of Accounts and is sent to the CGA/Principal Director of Audit, DGACE.

### Salient Features of Appropriation Accounts 2014-15

(₹ in crores)

MAJOR HEAD	Budget Estimates	Final Estimates	Expenditure	Excess(+) Saving (-)
<b><u>Grant No. 64</u></b>				
2052-Secretariat General Services	94.19	94.77	83.20	-11.57
2014-Administration of Justice	339.63	161.53	141.09	-20.44
2015-Election	526.63	520.38	512.50	-7.88
2020-Collection of Taxes on Income & Expenditure	55.64	56.33	55.05	-1.28
2070-Other Administrative Services	19.09	19.95	18.33	-1.62
2552-North Eastern Areas	110.30	-	-	-
3601-Grants-in-Aid to State Governments.	787.40	941.00	940.75	-0.25
3602-Grants-in-Aid for UT Governments	60.00	-	-	-
4070-Capital Outlay on Other Administrative Services	54.37	36.37	31.99	-4.38
<b><u>Appropriation No.65-Supreme Court of India</u></b>				
MH-2014 Administration of Justice (Charged)	134.36	149.92	149.92	-

(Source : Appropriation Account 2014-15)

**STATEMENT SHOWING THE (SUB-HEAD WISE) EXPENDITURE FOR 2014-15  
IN R/O DEPARTMENT OF LEGAL AFFAIRS (GRANT NO. 64)**

(₹ in crores)						
S.No.	SUB-HEAD	BUDGET ESTIMATE (NON-PLAN)	FINAL ESTIMATE (NON-PLAN)	Total Expenditure (NON-PLAN)	% OF EXPENDITURE OVER B.E.	% OF EXPENDITURE OVER F.E.
	<b>Major Head '2052' Secretariat General Services</b>					
1	Department of Legal Affairs	38.64	39.63	<b>36.52</b>	94.51	92.15
2	Appellate Tribunal of Foreign Exchange	8.25	8.18	<b>8.10</b>	98.18	99.02
3	NALSA	4.77	3.84	<b>2.64</b>	55.35	68.75
4	Unified Litigation Agency	7.00	7.20	<b>6.98</b>	99.71	96.94
5	SCLSC	1.77	1.77	<b>0.89</b>	50.28	50.28
6	National Mission of Justice Delivery and Legal Reforms	3.23	3.43	<b>1.90</b>	58.82	55.39
	<b>Total Major Head "2052"</b>	<b>63.66</b>	<b>64.05</b>	<b>57.03</b>	<b>89.59</b>	<b>89.04</b>
	<b>Major Head '2014' - Administration Justice'</b>					
1	Legal Advisors and Counsels	31.09	31.29	<b>29.25</b>	94.08	93.48
2	National Legal Service Authority	142.00	84.76	<b>82.65</b>	58.20	97.51
3	ICADR	5.50	5.50	<b>0.00</b>	0.00	0.00
	<b>Total Major Head "2014"</b>	<b>178.59</b>	<b>121.55</b>	<b>111.90</b>	<b>62.66</b>	<b>92.06</b>
	<b>Major Head '2020' - Collection of Taxes on Income &amp; Expenditure</b>					
1	Income Tax Appellate Tribunal	55.60	56.29	<b>55.05</b>	99.01	97.80
2	National Tax Tribunal	0.04	0.04	<b>0.00</b>	0.00	0.00
	<b>Total Major Head "2020"</b>	<b>55.64</b>	<b>56.33</b>	<b>55.05</b>	<b>98.94</b>	<b>97.73</b>
	<b>Major Head '2070' - Other Administrative Services</b>					
1	Special Commissions of Enquiry Law Commission	13.82	14.82	<b>14.05</b>	101.66	94.80
2	International Law Association	0.01	0.01	<b>0.00</b>	0.00	0.00
	<b>Total Major Head "2070"</b>	<b>13.83</b>	<b>14.83</b>	<b>14.05</b>	<b>101.59</b>	<b>94.74</b>
	<b>'4070'-Capital Outlay on other Administrative Services</b>					
1	Buildings for ITAT	54.30	36.30	<b>31.96</b>	58.86	88.04
2	Buildings for NTT	0.01	0.01	<b>0.00</b>	0.00	0.00
3	Deptt of Legal Affairs	0.05	0.05	<b>0.03</b>	60.00	60.00
	<b>Total Major Head "4070"</b>	<b>54.36</b>	<b>36.36</b>	<b>31.99</b>	<b>58.85</b>	<b>87.98</b>
	<b>Total Department of Legal Affairs</b>	<b>366.08</b>	<b>293.12</b>	<b>270.02</b>	<b>73.76</b>	<b>92.12</b>

(Source : Appropriation Accounts)

**STATEMENT SHOWING THE (SUB-HEAD WISE) EXPENDITURE FOR 2014-15  
IN R/O LEGISLATIVE DEPARTMENT (GRANT NO. 64)**

(₹ in crores)						
S.No.	SUB-HEAD	BUDGET ESTIMATE (NON-PLAN)	FINAL ESTIMATE (NON-PLAN)	Total Expenditure (NON-PLAN)	% OF EXPENDITURE OVER B.E.	% OF EXPENDITURE OVER F.E.
	<b>Major Head '2052' Secretariat General Services</b>					
1	Official Language Wing	9.38	9.41	<b>6.96</b>	74.20	73.96
2	Legislative Deptt.	16.12	15.99	<b>14.56</b>	90.32	91.06
	<b>Total M.H.:"2052"</b>	<b>25.50</b>	<b>25.40</b>	<b>21.52</b>	<b>84.39</b>	<b>84.72</b>
	<b>Major Head '2015' Election</b>					
1	Electoral Officers	50.27	48.02	<b>42.00</b>	83.55	87.46
2	Preparation and Printing of Electoral Rolls	60.94	58.94	<b>58.00</b>	95.18	98.41
3	Charges for conduct of Election for Lok Sabha and State/Union Territory Legislative Assemblies when held simultaneoulsy :	370.38	370.38	<b>370.63</b>	100.07	100.07
4	Chrges for conduct of Election to Parliament : expenditure on election to Parliament	0.30	0.30	<b>0.01</b>	3.33	3.33
5	Expenditure on Union Territory without Legislature	6.60	6.60	<b>6.26</b>	94.85	94.85
6	Issue of Photo Identity Cards to voters : Re-imbusement to State Government	38.05	36.05	<b>35.60</b>	93.56	98.75
7	Expenditure on electronic Voting Machine	0.01	0.01	<b>0.00</b>	0.00	0.00
8	Expenditure on Presidential/Vice-Presential Elections	0.08	0.08	<b>0.00</b>	0.00	0.00
	<b>Total Major Head "2015"</b>	<b>526.63</b>	<b>520.38</b>	<b>512.50</b>	<b>97.32</b>	<b>98.49</b>
	<b>Major Head '2070'- Other Administrative Services</b>					
1	Vidhi Sahitya Prakashan	5.26	5.12	<b>4.28</b>	<b>81.37</b>	<b>83.59</b>
	<b>Major Head "4070" - Institute of Legislative Drafting &amp; Research</b>	<b>0.01</b>	<b>0.01</b>	<b>0.00</b>	0.00	0.00
	<b>Total Legislative Department</b>	<b>557.40</b>	<b>550.91</b>	<b>538.30</b>	<b>96.57</b>	<b>97.71</b>

(Source : Appropriation Accounts)

**STATEMENT SHOWING THE (SUB-HEAD WISE) EXPENDITURE FOR 2014-15  
IN R/O DEPARTMENT OF JUSTICE (GRANT NO. 64)**

(₹ in crores)											
S.No.	SUB-HEAD	BUDGET ESTIMATE		FINAL ESTIMATE		Total Expenditure		%AGE OF EXPENDITURE OVER B.E.		%AGE OF EXPENDITURE OVER F.E.	
		Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan
<b>Major Head '2052' Secretariat General Services</b>											
1	Department of Justice		5.03		5.32		4.66		92.64		87.59
<b>Total M.H. "2052"</b>		<b>0.00</b>	<b>5.03</b>	<b>0.00</b>	<b>5.32</b>	<b>0.00</b>	<b>4.66</b>	<b>0.00</b>	<b>92.64</b>	<b>0.00</b>	<b>87.59</b>
<b>Major Head '2014' - Administration of Justice</b>											
1	National Judicial Academy		10.74		10.74		9.55		88.92		88.92
2	Computerization of District & Sub-ordinate Courts (Plan)	57.00		17.00		9.37		16.44		55.12	
3	SAJI	5.00		7.59		7.15		143.00		94.20	
4	Project Management Consultancy	1.00						0.00			
5	National Mission for Justice and Legal Reforms	87.30		4.65		3.11		3.56		66.88	
<b>Total M.H. "2014"</b>		<b>150.30</b>	<b>10.74</b>	<b>29.24</b>	<b>10.74</b>	<b>19.63</b>	<b>9.55</b>	<b>13.06</b>	<b>88.92</b>	<b>67.13</b>	<b>88.92</b>
<b>'3601'-Grants-in-aid to State Government :</b>											
1	Administration of Justice Special Courts		5.00		5.00		4.75		95.00		95.00
2	Administration of Justice - Other Grants : Grants for Infrastructure Facilities for Judiciary (Plan)	782.39		933.00		933.00		119.25		100.00	
3	Assistance to State Govts. For establishing & operating Gram Nyayalays	0.01		3.00		3.00		30000.00		100.00	
<b>Total M. H. "3601"</b>		<b>782.40</b>	<b>5.00</b>	<b>936.00</b>	<b>5.00</b>	<b>936.00</b>	<b>4.75</b>	<b>119.25</b>	<b>95.00</b>	<b>100.00</b>	<b>95.00</b>

"3602"-Grants-in-aid to UT Government (with Legislature) (Plan)	60.00		0.00				0.00			
"2552-North Eastern Areas"	110.30		0.00				0.00			
<b>Total Deptt. of Justice</b>	<b>1103.00</b>	<b>20.77</b>	<b>965.24</b>	<b>21.06</b>	<b>955.63</b>	<b>18.96</b>	<b>86.64</b>	<b>91.29</b>	<b>99.00</b>	<b>90.03</b>

*(Source : Appropriation Accounts)*

### Fund Flow Statement for the Financial Year 2014-15

(₹ in Crores)

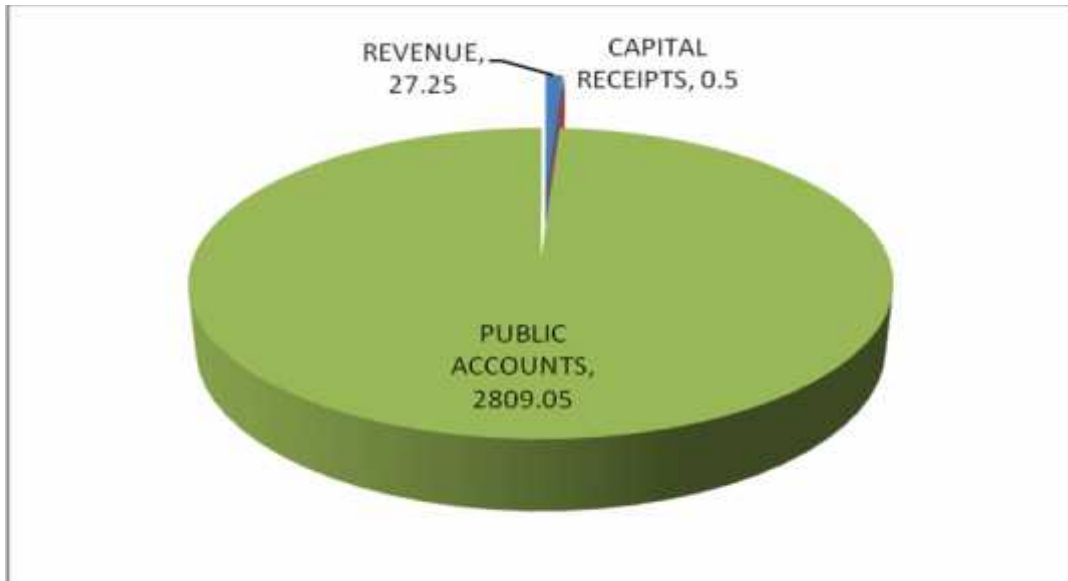
RECEIPTS (Cr)	AMOUNT	DISBURSEMENTS (Dr)	AMOUNT
<b>CONSOLIDATED FUND OF INDIA</b>		<b>CONSOLIDATED FUND OF INDIA</b>	
<b>I. REVENUE</b>	<b>27.25</b>	<b>I. REVENUE</b>	<b>1941.07</b>
1. TAX REVENUE	18.44	GENERAL SERVICES	1000.27
2. NON TAX REVENUE	8.81	SOCIAL SERVICES	0.05
(a) INTEREST RECEIPTS	0.52	ECONOMIC SERVICES	0
(b) OTHER RECEIPTS	8.29	GRANTS -IN-AID (STATES AND UNION TERRITORIES)	940.75
<b>II. CAPITAL RECEIPTS</b>	<b>0.50</b>	<b>II. CAPITAL RECEIPTS</b>	<b>22.05</b>
(c) LOAN RECOVERIES	0.50	CAPITAL EXPENDITURE	
		GENERAL SERVICES	21.78
		SOCIAL SERVICES	
		ECONOMIC SERVICES	
		LOANS AND ADVANCES	0.27
<b>TOTAL C.F.I.(I+II)</b>	<b>27.75</b>	<b>TOTAL C.F.I.(I+II)</b>	<b>1963.12</b>
<b>PUBLIC ACCCOUNT</b>		<b>PUBLIC ACCCOUNT</b>	
PROVIDENT FUND	83.42	PROVIDENT FUND	52.70
DEP. & ADVANCES	456.63	DEP. & ADVANCES	336.04
REMITTANCES, RESERVE FUNDS	2269.00	REMITTANCES, RESERVE FUNDS	484.94
SUSPENSE AND MISC.		SUSPENSE AND MISC.	
<b>TOTAL PUBLIC ACCCOUNT</b>	<b>2809.05</b>	<b>TOTAL PUBLIC ACCCOUNT</b>	<b>873.68</b>
<b>TOTAL RECEIPTS</b>	<b>2836.80</b>	<b>TOTAL DISBURSEMENTS</b>	<b>2836.80</b>

(Source :- SCT 2014-15)

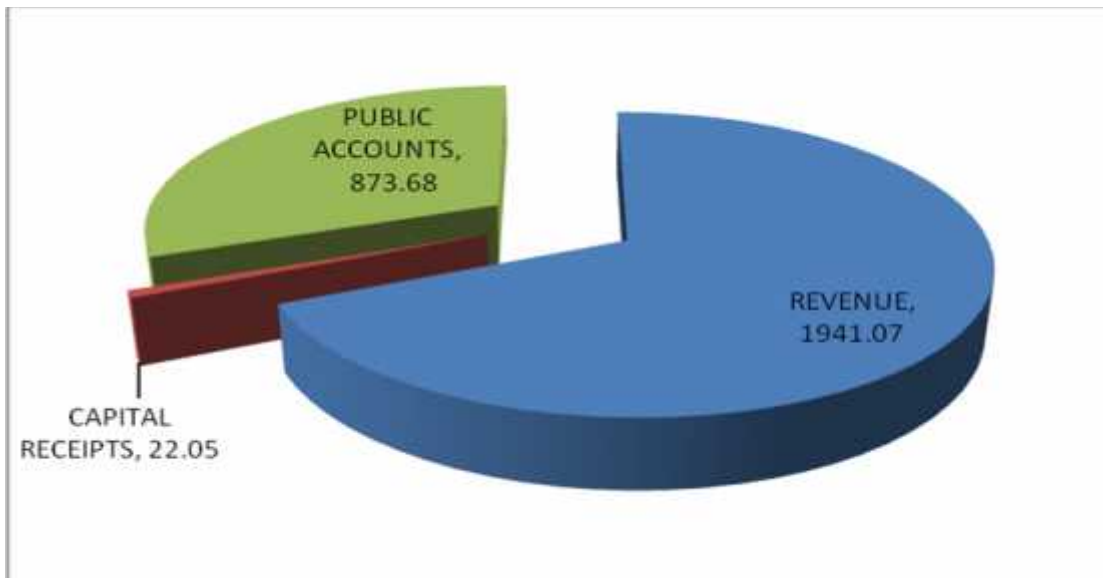


# RECEIPTS AND DISBURSEMENT OF FUNDS (2014-15)

## REVENUE



## DISBURSEMENT



## CHAPTER- 5

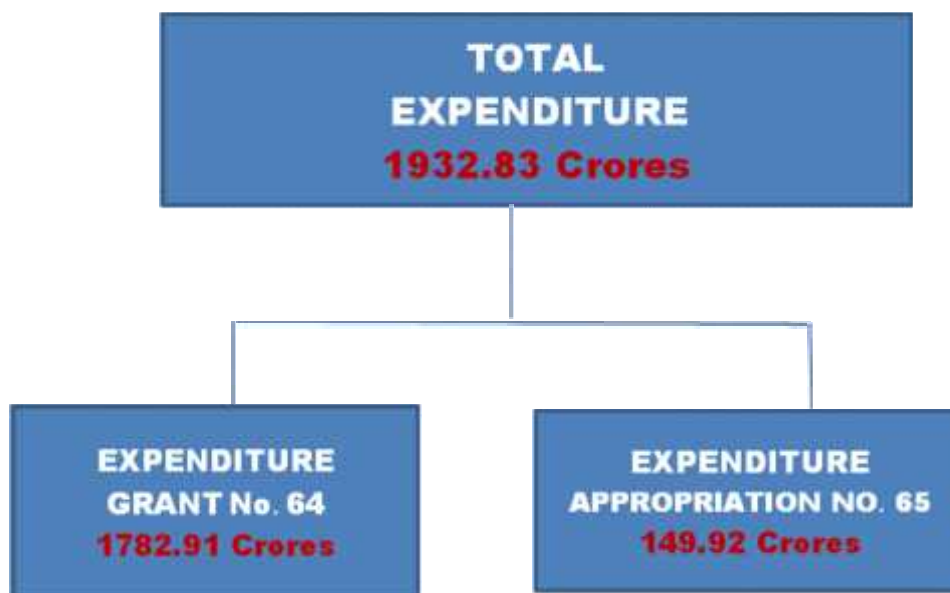
**GRANT ANALYSIS**

The Budget of M/o Law & Justice is provided in Grant No.64 and Appropriation No.65.

Grant No.64 relates to the main Ministry of Law & Justice and broadly relates to expenditure for three main departments, i.e., Legal Affairs, Legislative Departments and Department of Justice including Income Tax Tribunals, Branch Secretariats, Pay & Accounts Offices, National Legal Services Authority, Official Language Wing, Publication Wing and payment of Government share of election expenditure to the States.

Appropriation No. 65 represents the Charged expenditure pertaining to Supreme Court of India.

Total Expenditure during the year 2014-15 has been to the tune of ₹ 1932.83 crores in respect of Ministry of Law, Justice and SCI.



**BUDGET, RECOVERIES AND EXPENDITURES OF MINISTRY OF  
LAW & JUSTICE AND SUPREME COURT OF INDIA  
FINANCIAL YEAR 2014-15**

(₹ in Crores)

	BUDGET ESTIMATES	FINAL ESTIMATES	ACTUAL	VARIATION
GROSS	2181.61	1980.25	1932.83	-47.42

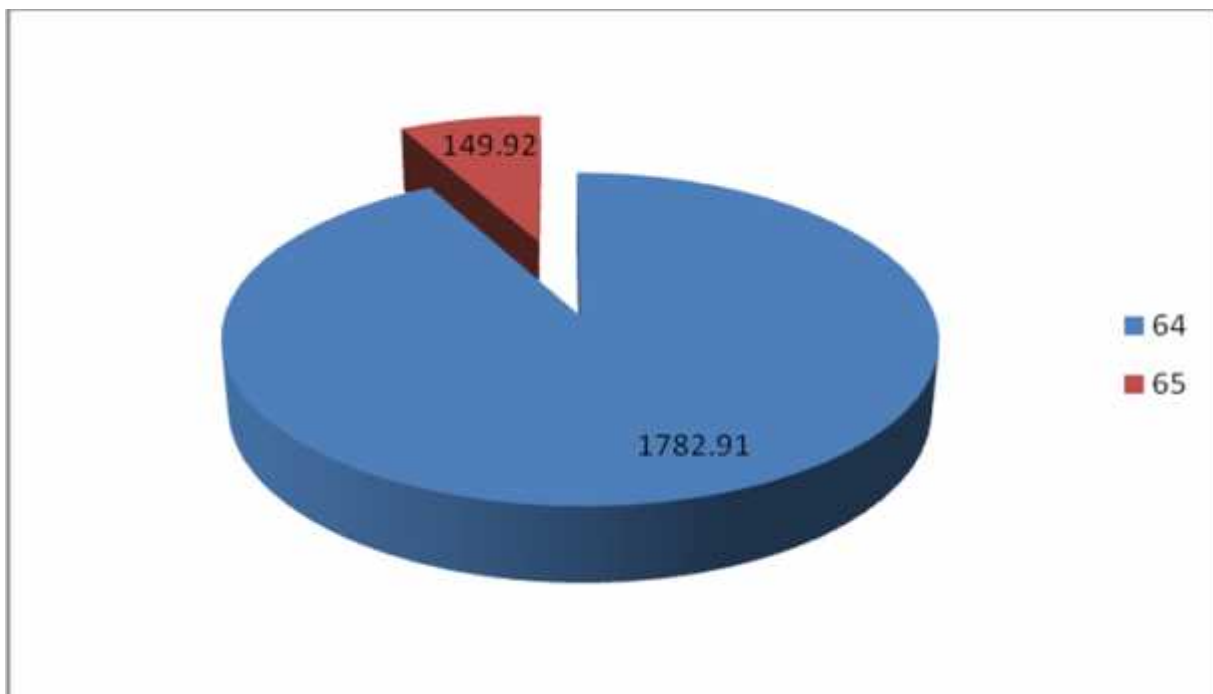
**GRANT-WISE EXPENDITURE (2014-15)**

(₹ in Crores)

GRANT NO. / APPROPRIATION No.	REVENUE	CAPITAL	TOTAL
64	1750.92	31.99	1782.91
65	149.92	-	149.92

(Source : Appropriation Accounts)

**GRAPHICAL REPRESENTATION OF GRANT- WISE EXPENDITURE**



**OBJECT HEAD-WISE BUDGET Vs EXPENDITURE 2014-15  
(GRANT No.64 (Voted) - MINISTRY OF LAW AND JUSTICE)**

(₹ in Crores)

Object Head	Account Description	Budget Estimates		Final Estimates		Expenditure	
		Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan
1	SALARIES		107.22		107.43		104.51
2	WAGES		1.44		1.92		1.42
3	OVERTIME ALLOWANCE		0.50		0.50		0.11
6	MEDICAL TREATMENT		3.06		2.56		1.51
11	DOMESTIC TRAVEL EXPENSES	2.25	3.84	0.12	3.77	0.10	2.32
12	FOREIGN TRAVEL EXPENSES		1.44		0.60		0.29
13	OFFICE EXPENSES	1.90	16.41	0.14	18.37	0.14	17.27
14	RENTS, RATES AND TAXES		21.00		21.92		21.46
16	PUBLICATIONS		3.85		3.80		1.15
20	OTHER ADMINISTRATIVE EXPENSES	2.10	1.65	0.10	1.48	0.03	0.88
26	ADVERTISING AND PUBLICITY		0.87		0.87		0.48
27	MINOR WORKS		2.04		2.47		1.26
28	PROFESSIONAL SERVICES	11.75	559.38	7.63	553.27	6.68	542.31
31	GRANTS-IN-AID	27.51	158.60	5.39	101.18	4.94	97.60
35	GRANTS FOR CREATION OF CAPITAL ASSETS	935.99	5.50	933.00	5.50	933.00	
36	GRANTS-IN-AID SALARIES		1.80		1.80		1.62
50	OTHER CHARGES	121.50	1.28	18.86	1.28	10.74	1.10
53	MAJOR WORKS		54.37		36.37		31.99
	<b>Total</b>	<b>1103.00</b>	<b>944.25</b>	<b>965.24</b>	<b>865.09</b>	<b>955.63</b>	<b>827.28</b>

(Source :- e-Lekha)

**OBJECT HEAD-WISE BUDGET Vs EXPENDITURE 2014-15  
(APPROPRIATION No.65 (Charged) - SUPREME COURT OF INDIA)**

(₹ in Crores)

Object Head	Account Description	Budget Estimates		Final Estimates		Expenditure	
		Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan
1	SALARIES		110.42		121.92		121.92
3	OVERTIME ALLOWANCE		0.09		0.07		0.07
6	MEDICAL TREATMENT		3.00		4.90		4.90
11	DOMESTIC TRAVEL EXPENSES		0.50		0.60		0.60
12	FOREIGN TRAVEL EXPENSES		1.50		1.06		1.06
13	OFFICE EXPENSES		13.05		17.80		17.80
16	PUBLICATIONS		0.15		0.13		0.13
30	OTHER CONTRACTUAL SERVICES		5.00		2.74		2.74
33	SUBSIDIES		0.65		0.7		0.70
	<b>TOTAL</b>		<b>134.36</b>		<b>149.92</b>		<b>149.92</b>

(Source :- e-Lekha)

## CHAPTER -6

**RECEIPT ANALYSIS**

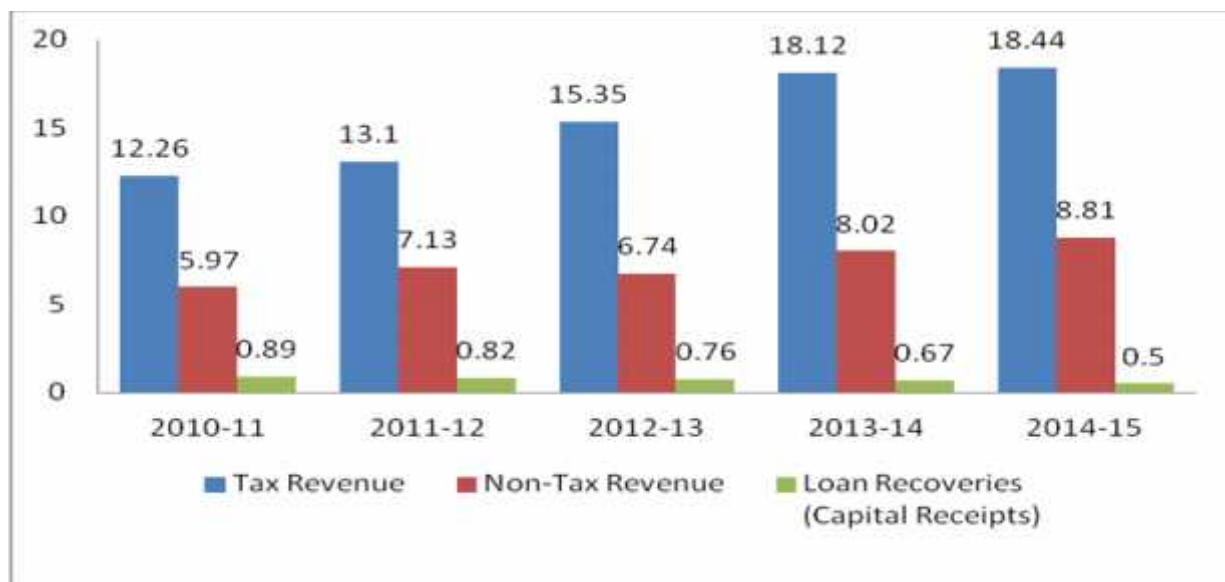
The Ministry of Law & Justice is mainly a spending ministry. Receipts of the Ministry consist of only Tax-Revenue, Non-Tax Revenue, loans Recoveries, etc. The total receipt of the Ministry for the year 2014-15 was ₹ 27.75 Crores.

**Trend of Receipts during Last Five Years**

(₹ in crores)

Year	2010-11	2011-12	2012-13	2013-14	2014-15
<b>Tax Revenue</b>	12.26	13.10	15.35	18.12	18.44
<b>Non-Tax Revenue</b>	5.97	7.13	6.74	8.02	8.81
<b>Loan Recoveries (Capital Receipts)</b>	0.89	0.82	0.76	0.67	0.50
<b>Total</b>	<b>19.12</b>	<b>21.05</b>	<b>22.85</b>	<b>26.81</b>	<b>27.75</b>

(Source : Statement of Central Transaction)

**Graphical Analysis of the Receipts during the Last Five Years**

The Details of receipts during the year 2014-15 are as follows:-

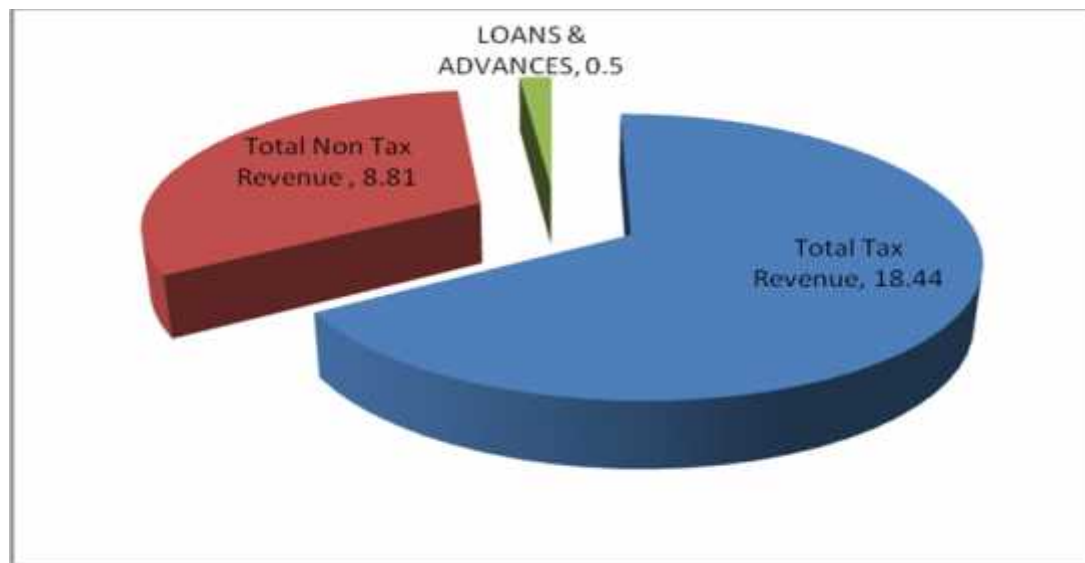
(₹ in crores)

<b>A.</b>	<b>TAX REVENUE</b>	
0021	Taxes on Income other than Corporate Tax	18.44
	<b>Total Tax Revenue</b>	<b>18.44</b>
<b>B.</b>	<b>NON-TAX REVENUE</b>	
0049	Interest Receipts	0.52
0059	Public Works	1.22
0070	Other Administrative Services	5.24
0071	Subscription & Contributions	0.35
0210	Medical & Public Health	0.80
0216	Housing	0.68
	<b>Total Non-Tax Revenue</b>	<b>8.81</b>
<b>C.</b>	<b>LOANS &amp; ADVANCES(Capital Receipts)</b>	
7610	Loans to Govt. Servants	0.50
	<b>Total Loans to Govt. Servants</b>	<b>0.50</b>
	<b>Total Receipt</b>	<b>27.75</b>

(Source :- Statement of Central Transaction)

### Graphical Analysis of receipts during the year 2014-2015

(₹ in crores)



## CHAPTER - 7

**EXPENDITURE ANALYSIS**

Total budget of the Ministry of Law & Justice for 2014-15 was ₹ 1980.25 crores (Voted and Charged). Voted Budget was ₹ 1830.33 crores and Charged ₹ 149.92 crores. Against this budget actual expenditure was ₹ 1932.83 crores (₹ 1782.91 crores on Voted side and ₹ 149.92 crores on Charged side).

## Trend of Expenditure during Last Five Years

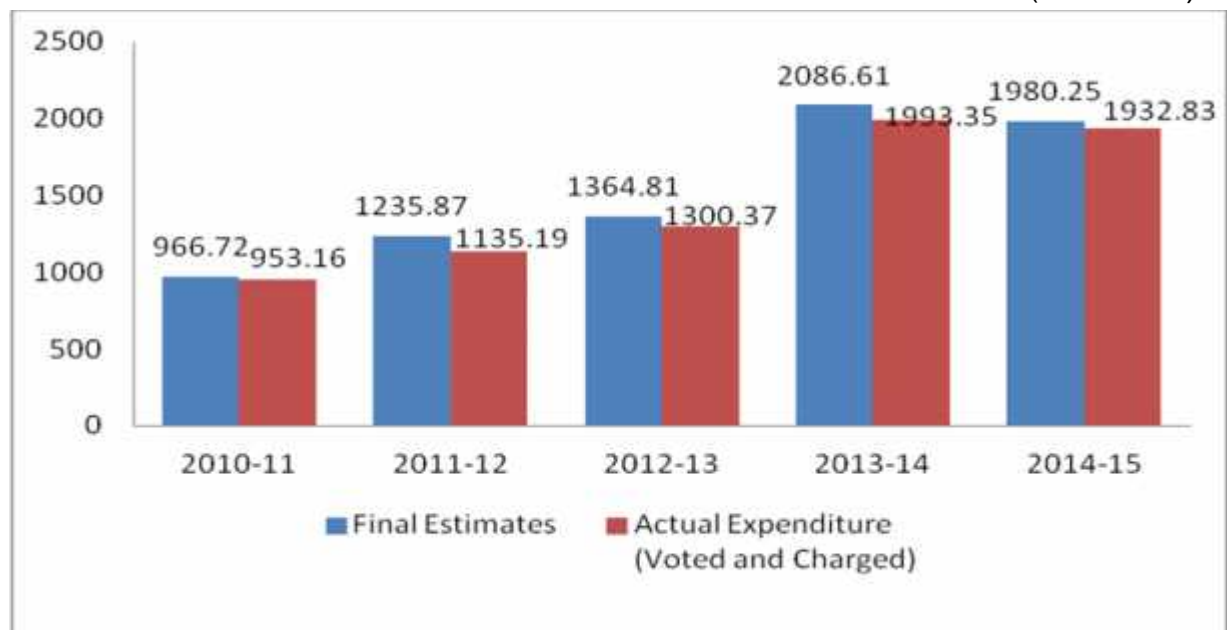
(₹ in crores)

	2010-11	2011-12	2012-13	2013-14	2014-15
Final Estimates	966.72	1235.87	1364.81	2086.61	1980.25
Actual Expenditure(Voted)	854.79	1025.64	1183.64	1859.46	1782.91
Actual Expenditure(Charged)	98.37	109.55	116.73	133.89	149.92
Total Actual Expenditure (Voted and Charged)	953.16	1135.19	1300.37	1993.35	1932.83

(Source : Appropriation Accounts)

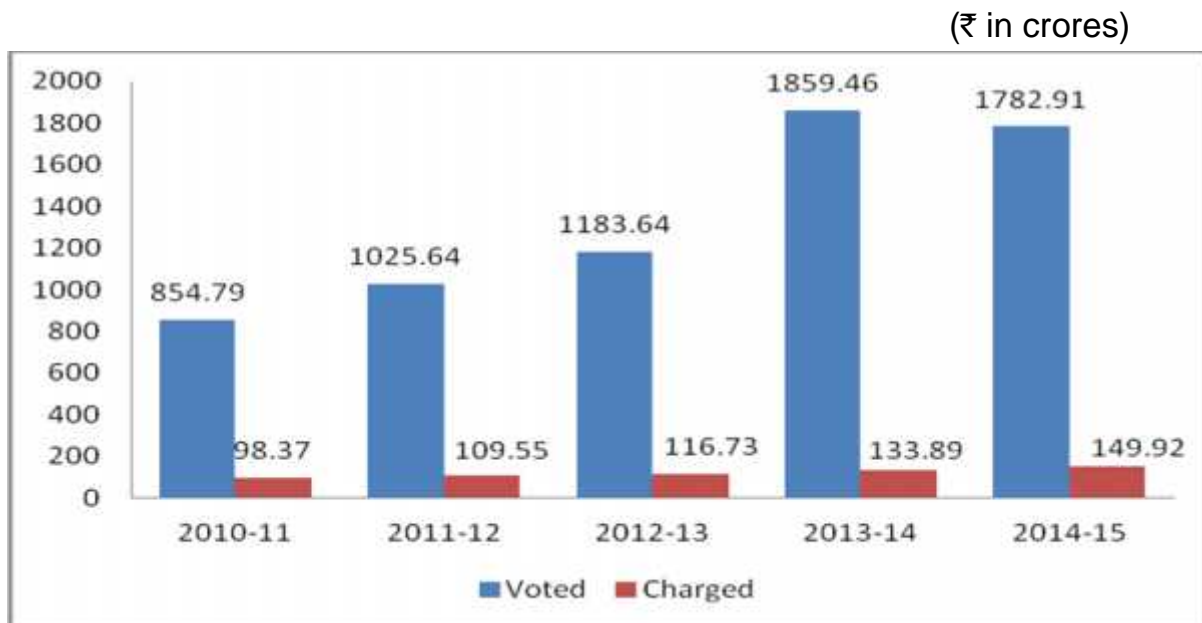
## Graphical Representation of Final Estimates and Actual Expenditure During Last Five Years

(₹ in crores)





### Graphical Representation of Voted and Charged Expenditure during Last Five Years



## PLAN EXPENDITURE

Comparison Final Budget Estimates and Actual Expenditure over last five years

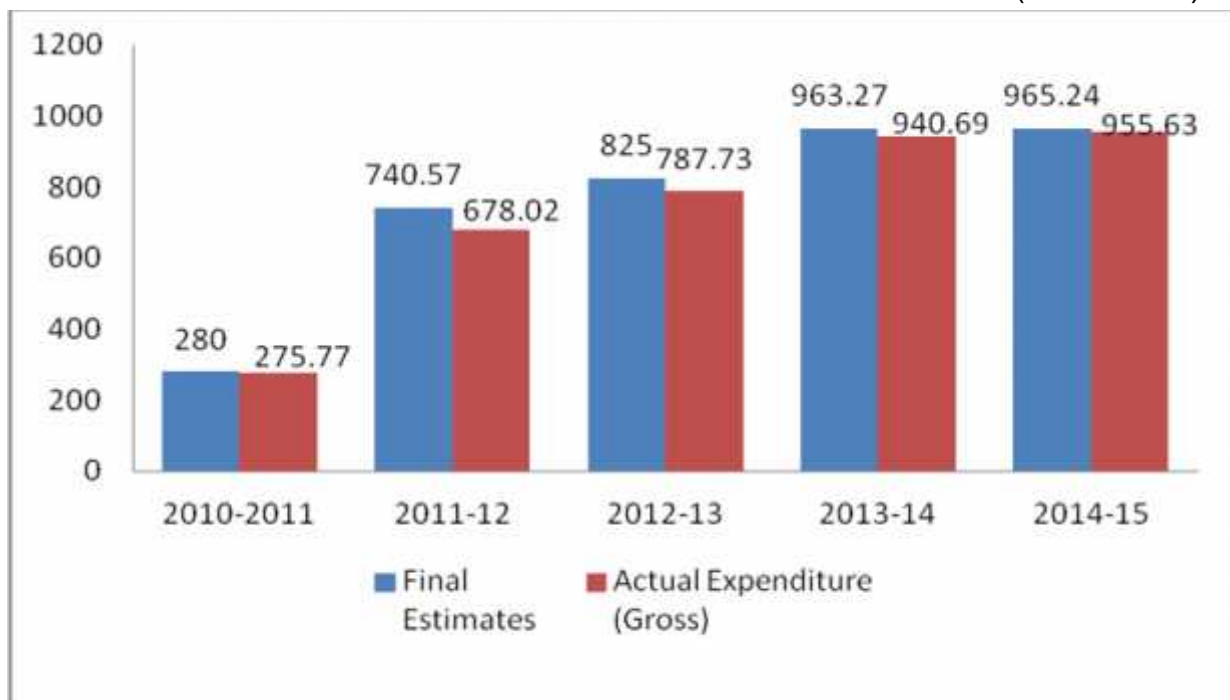
(₹ In crores)

	2010-2011	2011-2012	2012-13	2013-14	2014-15
<b>Final Estimates</b>	280.00	740.57	825.00	963.27	965.24
<b>Actual Expenditure (Gross)</b>	275.77	678.02	787.73	940.69	955.63
<b>% Actual Expenditure</b>	98.49%	91.55%	95.48%	97.66%	99.00%

*(Source : Appropriation Accounts)*

### Graphical Representation of Final Estimates and Actual Expenditure over last Five Years for Plan Expenditure

(₹ in crores)



## NON-PLAN EXPENDITURE

## Comparison BE and Actual Expenditure over last five years

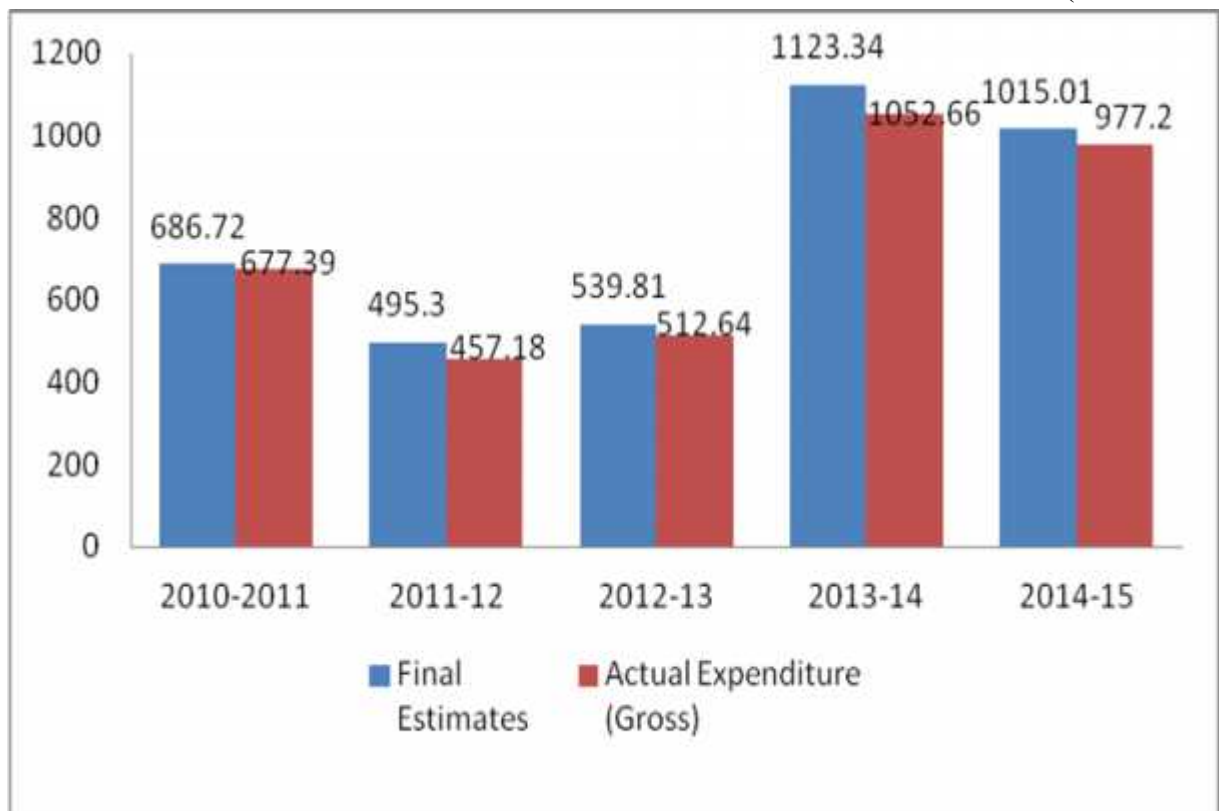
(₹ In crores)

	2010-2011	2011-12	2012-13	2013-14	2014-15
Final Estimates	686.72	495.30	539.81	1123.34	1015.01
Actual Expenditure (Gross)	677.39	457.18	512.64	1052.66	977.20
% Actual Expenditure	98.64%	92.30%	94.97%	93.71%	96.27%

(Source :- Appropriation Accounts)

## Graphical Representation of Final Estimates and Actual Expenditure over last five years for Non-Plan Expenditure

(₹ In crores)



**ANALYSIS OF DIBURSEMENTS (GRANT – PLAN / NON- PLAN / SECTORWISE)  
MINISTRY OF LAW & JUSTICE AND SUPREME COURT OF INDIA  
TOTAL BUDGET OUTLAY AND EXPENDITURE**

(₹ in crores)

	TOTAL GRANT / APPROPRIATION	EXPENDITURE
<b>REVENUE SECTION</b>		
PLAN	965.24	955.63
NON- PLAN	978.64	945.21
TOTAL	1943.88	1900.84
<b>CAPITAL SECTION</b>		
PLAN	-	-
NON - PLAN	36.37	31.99
TOTAL	36.37	31.99
<b>GRAND TOTAL</b>	<b>1980.25</b>	<b>1932.83</b>

(Source :- Appropriation Accounts)

## TREND OF SECTORAL ANALYSIS OF EXPENDITURE

(₹ in Crores)

PARTICULARS (REVENUE SECTION)	2012-13			2013-14			2014-15		
	PLAN	N.PLAN	TOTAL	PLAN	N.PLAN	TOTAL	PLAN	N.PLAN	TOTAL
GENERAL SERVICES	6.54	548.25	554.79	6.91	778.45	785.36	10.51	989.76	1000.27
SOCIAL SERVICES		0.04	0.04		0.04	0.04		0.05	0.05
GRANTS – IN - AID	708.21	0.75	708.96	895.00	5.00	900.00	936.00	4.75	940.75
<b>TOTAL</b>	<b>714.75</b>	<b>549.04</b>	<b>1263.79</b>	<b>901.91</b>	<b>783.49</b>	<b>1685.40</b>	<b>946.51</b>	<b>994.56</b>	<b>1941.07</b>

(Source :- Statement of Central Transaction)

(₹ in Crores)

PARTICULARS (CAPITAL SECTION)	2012-13			2013-14			2014-15		
	PLAN	N.PLAN	TOTAL	PLAN	N.PLAN	TOTAL	PLAN	N.PLAN	TOTAL
GENERAL SERVICES								21.78	21.78
LOANS AND ADVANCES		0.65	0.65		0.38	0.38		0.27	0.27
<b>TOTAL</b>		<b>0.65</b>	<b>0.65</b>		<b>0.38</b>	<b>0.38</b>		<b>22.05</b>	<b>22.05</b>

(Source :- Statement of Central Transaction)

**MONTHLY FLOW OF EXPENDITURE DURING 2014-15  
FOR GRANT NO. 64**

(₹ in Crores)

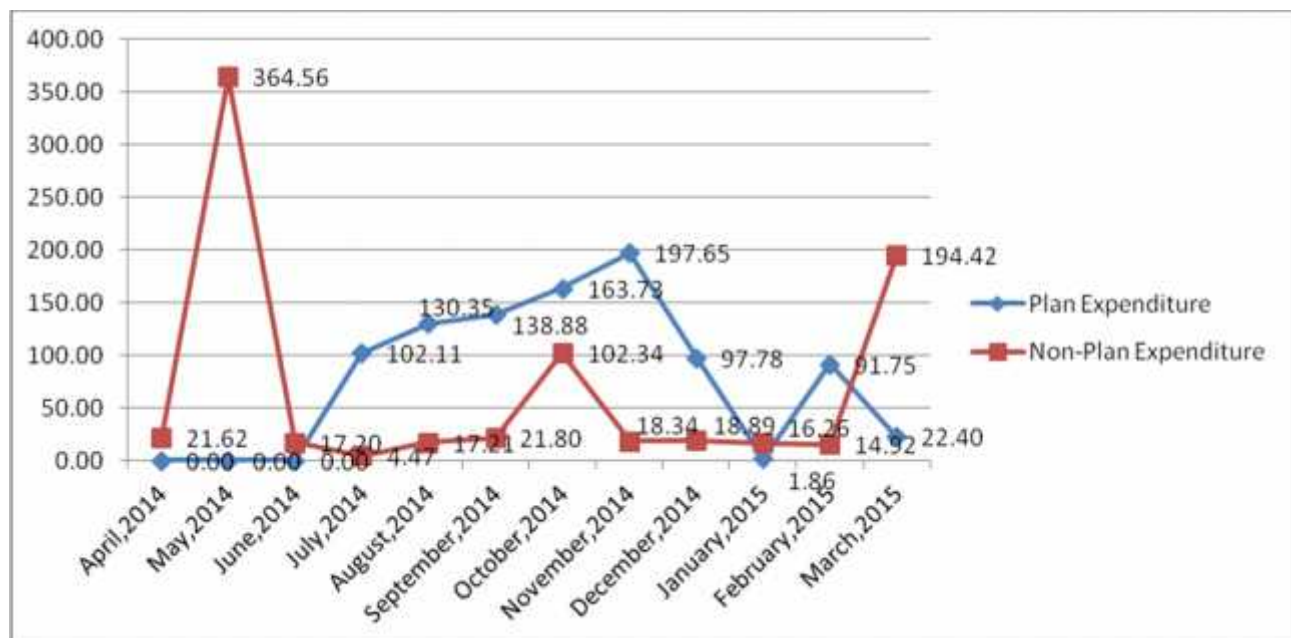
Month	Plan Expenditure	Non-Plan Expenditure	Total Expenditure
April,2014	0.00	21.62	21.62
May,2014	0.00	364.56	364.56
June,2014	0.00	17.20	17.20
July,2014	102.11	4.47	106.58
August,2014	130.35	17.21	147.56
September,2014	138.88	21.80	160.68
October,2014	163.73	102.34	266.07
November,2014	197.65	18.34	215.99
December,2014	97.78	18.89	116.67
January,2015	1.86	16.26	18.12
February,2015	91.75	14.92	106.67
March,2015	22.40	194.42	216.82
<b>TOTAL</b>	<b>946.51</b>	<b>812.03</b>	<b>1758.54</b>

\*excludes expenditure amount of ₹ 24.37 Crore booked by agent ministry through authorization.

(Source:- e-Lekha)

**Graphical Representation of Month-wise Plan and Non-Plan Expenditure  
for Grant No. 64**

(₹ in Crores)



**MONTHLY FLOW OF EXPENDITURE DURING 2014-15  
FOR APPROPRIATION NO. 65**

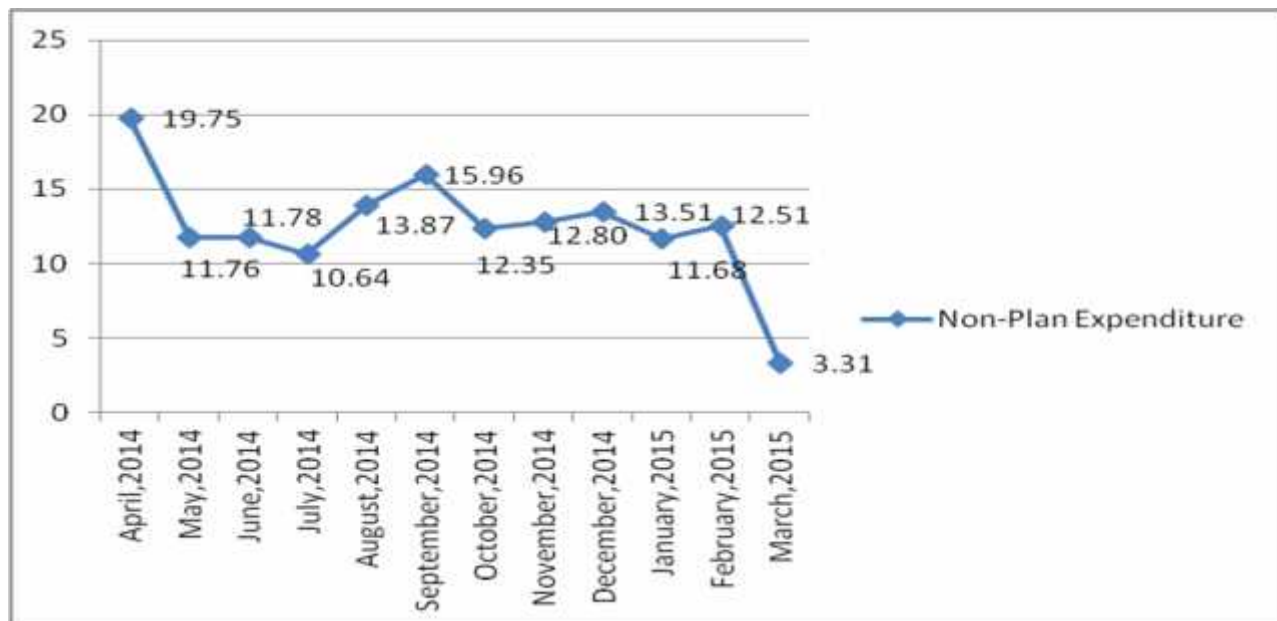
(₹ in Crores)

Month	Plan expenditure	Non-Plan Expenditure	Total Expenditure
April,2014	0.00	19.75	19.75
May,2014	0.00	11.76	11.76
June,2014	0.00	11.78	11.78
July,2014	0.00	10.64	10.64
August,2014	0.00	13.87	13.87
September,2014	0.00	15.96	15.96
October,2014	0.00	12.35	12.35
November,2014	0.00	12.80	12.80
December,2014	0.00	13.51	13.51
January,2015	0.00	11.68	11.68
February,2015	0.00	12.51	12.51
March,2015	0.00	3.31	3.31
Month	0.00	149.92	149.92

(Source:- e-Lekha)

**Graphical Representation of Month-wise Non-Plan Expenditure  
for Appropriation No. 65**

(₹ in Crores)



### HEAD-WISE COMPARATIVE STUDY OF EXPENDITURE IN RESPECT OF MINISTRY OF LAW & JUSTICE AND SUPREME COURT OF INDIA

(₹ in Crores)

S.No.	MAJOR HEADS	2014-15	CHARGE /VOTED
1.	2014-Administration of Justice	149.92 141.09	Charged Voted
2.	2015-Elections	512.50	Voted
3.	2020 -Collection of Taxes on Income and Expenditure	55.05	Voted
4.	2052- Sectt. General Services	83.20	Voted
5.	2070 - Other Administrative Seviles	18.33	Voted
6.	3601- Grants-in-Aid to State Governments	940.75	Voted
7.	3602- Grants-in-Aid to UT Governments	-	Voted
8.	4070- Capital Outlay on Other Administrative Services	31.99	Voted
<b>Total Revenue and Capital Expenditure</b>		149.92 1782.91	Charged Voted

#### LOANS & ADVANCES (NON-PLAN)

1.	7610-Loans to Govt. Servants	0.27	Voted
<b>Total Consolidated Fund of India</b>		149.92 1783.18	Charged Voted

(Source :- Appropriation Accounts &amp; SCT)



## CHAPTER – 8

### **COMPUTERIZATION OF ACCOUNTS**

The process of computerization of accounts in the Departmentalized Accounting Organization of M/o Law & Justice, Supreme Court of India started with the computerization of accounting functioning by the O/o Controller General of Accounts, M/o Finance. The software titled COMPACT has been used in the Pay & Accounts offices for computerization of a monthly consolidated account. In this Ministry all four PAOs, voucher level computerization is done using the software COMPACT. All the stages like pre-check, cheque writing, cheque review, scrolls, Transfer Entries and consolidation is being done by using this package. From the month of November-2008 onwards the monthly account has been submitted to the O/o CGA after PAO wise adjustment of Put through Statement with online acceptance by the Pr. Account's office. Window based applications like Microsoft Word and Excel are also used for preparation of Head-wise Appropriation accounts, Material of Union Government Finance Account (Civil) and monthly expenditure and receipt statements for submission to Ministry and for other MIS purposes.

#### **COMPACT (PAO 2000) :**

Multi-user software for use at the Pay & Accounts Office level has been inducted to replace the existing IMPROVE software. This software has been developed with a view to computerize the work in all Pay & Accounts offices.

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

#### **Pr.AO to e-lekha Package :**

This is single user software titled as "Pr.AO to e-lekha package" for use in the Pr. Accounts Offices. Principal Accounts Office uploads the budget Estimates of Detailed Demand for Grants, Supplementary Grants and Re-appropriation Orders to e-lekha website with the help of this software.

## **DEFINED CONTRIBUTION PENSION SCHEME**

A new Pension Scheme called “Defined Contribution Pension Scheme” introduced by the Government of India w. e. f. 01-01-2004 has been implemented in the Ministry. All the PAOs and CDDOs are to remit the subscribers contribution to the trustee bank of NSDL and upload the subscriber contribution filed to the NSDL website regularly.

## **RECENT INITIATIVES ON E- PAYMENT**

The e-payment system in all Pay & Accounts Offices of Ministry of Law & justice ,Supreme Court of India 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.

### **I. Government e-payment Gateway (GePG)**

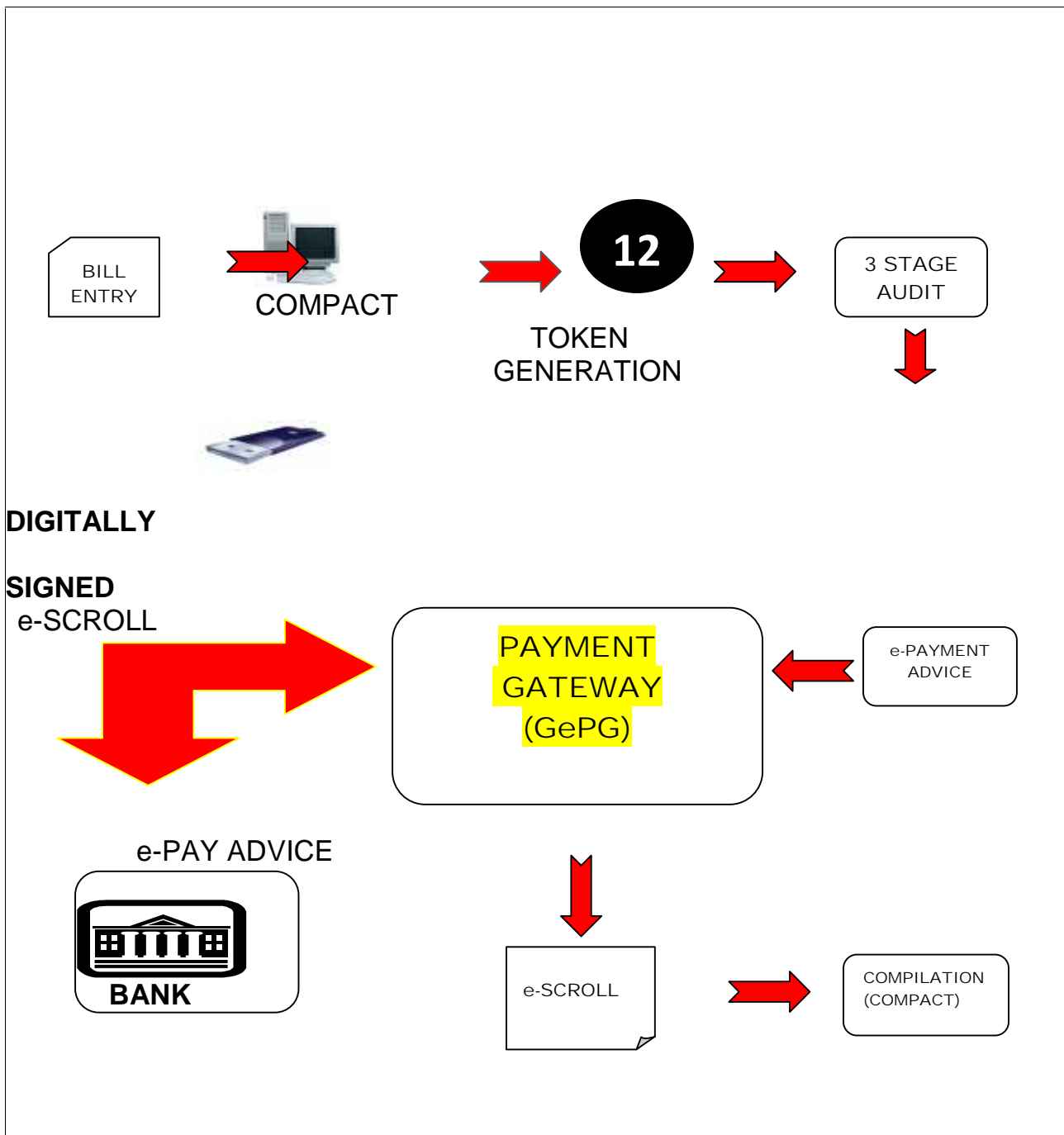
Government e-payment Gateway (GePG) is a portal which enables the successful delivery of payment services from Pay & Accounts Offices for online payment transactions. The portal is developed by the Office of CGA and has got STQC certification from Department of Information & Technology. The GePG serves 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.



**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.

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