



सत्यमेव जयते

भारत सरकार  
GOVERNMENT OF INDIA

# ACCOUNTS AT A GLANCE 2019-2020

श्रम एवं रोजगार मन्त्रालय

MINISTRY OF LABOUR & EMPLOYMENT

मुख्य लेखा नियन्त्रक कार्यालय

OFFICE OF CHIEF CONTROLLER OF ACCOUNTS

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## FOREWORD FROM SECRETARY



सत्यमेव जयते

I am happy to share the 22<sup>nd</sup> edition of **“Accounts at a Glance”** of Ministry of Labour & Employment for the year 2019-20, prepared by the office of Chief Controller of Accounts. This document can be used as a good reference material for taking financial decisions. It is hoped that all Bureau Heads and other senior officers of the Ministry will make good use of this document.

I will like to compliment the CCA and his team on coming up with this informative document.

*Heeralal Samariya*  
28/7/2020  
( Heeralal Samariya )  
Secretary

Ministry of Labour & Employment

# PREFACE



सत्यमेव जयते

I am glad to present the **“ACCOUNTS AT A GLANCE”** of the Ministry of Labour & Employment for the financial year 2019-20.

Our endeavour has always been to highlight the Accounting activities of the Ministry of Labour & Employment by summarizing the useful information from the Annual Appropriation Account, Financial Accounts, Statement of Central Transaction, PFMS Reports and Internal Audit Reports for the Financial Year 2019-2020. An attempt has been made to prepare this edition as concise as possible by the use of data analysis. I hope that this document will provide useful accounting information in a compact, consolidated and holistic form.

**(Sibani Swain)**

**Addl. Secretary & Financial Adviser  
Ministry of Labour & Employment**

# Prologue



It is a pleasure to bring out the 22<sup>nd</sup> edition of **“ACCOUNTS AT A GLANCE”** of Ministry of Labour & Employment (MoLE) for the financial year 2019-20. This is the twenty second release of Accounts at Glance of MoLE after its creation.

This report provides a broad overview of the activities of the Ministry. Information presented is based on Annual Appropriation Accounts, Finance Accounts, the Statement of Central transactions, PFMS Reports and Internal Audit Reports. Best efforts have been made to present the information correctly and logically through tables and graphs to make the document lucid and user friendly. There are twenty three schemes run by the Ministry and expenses incurred in them have been analysed in this report.

I am thankful to Mrs. Sibani Swain, AS & FA, for her encouragement to come up with this publication.

It is my duty to convey my gratitude to Sh. Heeralal Samariya, Secretary, for his continued support and guidance.

Suggestions to improve the contents of the publication, if any, may be forwarded to the undersigned which will be incorporated in the next edition of **“ACCOUNTS AT A GLANCE”**.

(Dr. Ajay Shanker Singh)  
Chief Controller of Accounts  
Ministry of Labour & Employment

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# CHAPTER –I

## INTRODUCTION

**1.1** The Ministry of Labour & Employment is one of the oldest Ministries of the Government of India. The main objective of this Ministry is to protect the interests of workers, poor and deprived sections of the society and to develop and coordinate vocational skill training and employment services. Government is also trying to pay attention to promotion of welfare and providing social security to the labour force both in organized and unorganized sectors, in tandem with the process of liberalization. These objectives are sought to be achieved through enactment and implementation of various labour laws, which regulate the terms and conditions of service and employment of workers. The State Governments are also competent to enact legislations, as labour is a subject in the concurrent list under the Constitution of India.

**1.2** The thrust areas of the ministry are:

- Labour Policy and legislation
- Safety, health and welfare of labour
- Social security of labour
- Policy relating to special target groups such as women and child labour
- Industrial relations and enforcement of labour laws in the Central sphere
- Adjudication of industrial disputes through Central Government Industrial Tribunals cum Labour Courts and National Industrial Tribunals
- Workers' Education
- Labour and Employment Statistics

**1.3** At present, there are 40 labour related statutes enacted by the Central Government dealing with minimum wages, accidental and social security benefits, occupational safety and health, conditions of employment, disciplinary action, formation of trade unions, industrial relations, etc.

### **1.4 VISION**

Decent working conditions and improved quality of life of workers, ensuring India without child labour in hazardous sectors and enhancing employability on a sustainable basis.

### **1.5 MISSION**

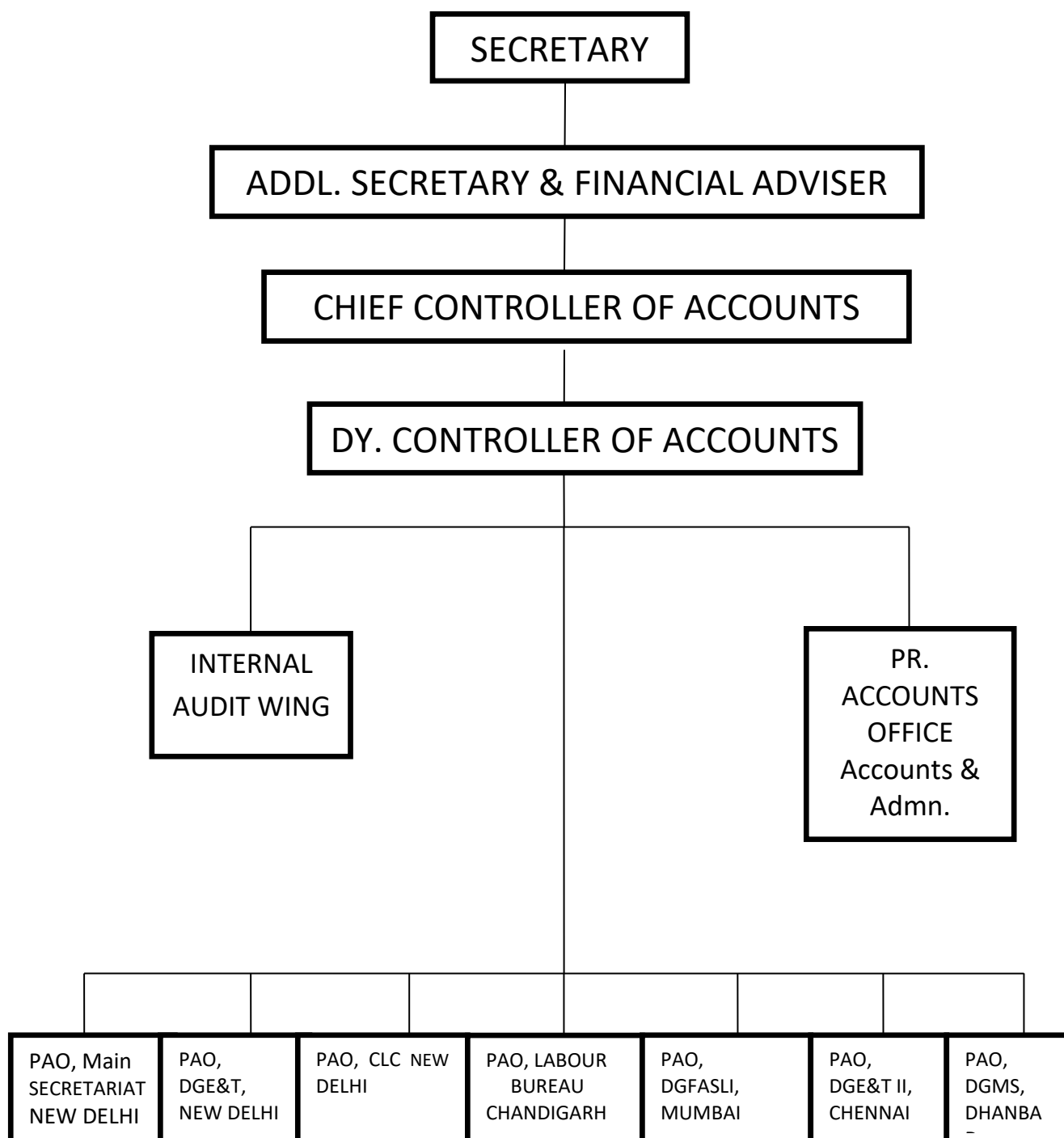
Formulating and Implementing Policies / Programmes / Schemes / Projects for Providing Social Security and Welfare, Regulating Conditions of Work, Occupational Health and Safety of Workers, Eliminating Child Labour from Hazardous Occupations and Processes, Promoting Harmonious Industrial Relations, Ensuring Enforcement of Labour Laws and Promoting Skill Development and Employment Services.



## CHAPTER-II

### ACCOUNTING ORGANISATION OF THE MINISTRY OF LABOUR & EMPLOYMENT

- 2.1** The Secretary is the Chief Accounting Authority of the Ministry and performs duties with the assistance of Additional Secretary & Financial Adviser (AS& FA) and Chief Controller of Accounts. The Accounting Organisation of the Ministry of Labour & Employment is headed by the Chief Controller of Accounts who is assisted by a Dy. Controller of Accounts, 7 Pay and Accounts Offices and a Principal Accounts Office as mentioned below:



## 2.2

### **E-governance**

Major e-initiatives have been taken up by office of the Chief Controller of Accounts as per guidance of CGA are discussed below:-

#### 2.2.1

##### **E-lekha**

E-lekha is an e-governance initiative of the Controller General of Accounts and also the value added integrated services from the COMPACT. It is expected to facilitate control over budget allocation, bring about complete transparency in the working of the PAOs, and speed & accuracy in the compilation of accounts. This web enabled application provides data after a daily closing is affected on the COMPACT server at the end of each day at each PAO. It also facilitates the monitoring and management of Fiscal health of the several Ministries and Departments of the Government of India. The Core Accounting Solutions (CAS) would provide an accounting software solution for the Civil Accounts Organization with the specific objective of leveraging the existing IT capability and application software functionalities for developing an integrated accounting system for all levels of usage with seamless interface and data communication; Providing a structured plan for connectivity issues linking the PAOs with PrAOs, CGA and external entities wherever possible; Minimizing the transaction costs and reduce cheque float time by adopting electronic payment systems; and Ensuring a secure single point data capture of transaction data thereby eliminating duplication of work and data inconsistency.

#### 2.2.2

##### **Benefits of e-Lekha :**

- Status of bills
- Compiled Payment and Receipt data
- Major Head-wise Expenditure and Receipts
- Budget V/s Expenditure with various combinations
- Grant wise Central Transactions
- Cheque Reconciliation
- Status of Pension cases
- Maintenance of GPF ledgers

#### 2.2.3

##### **Features & Requirements:**

- Internet connectivity at each PAO for daily account abstract upload.
- Data Access through user Authentication.
- Day closing and generation of complied abstract for each PAO
- Simple user interface to update data at Central Database Server from each PAO.

## 2.3

### **E-payment system**

The Office of the Controller General of Accounts (CGA), Department of Expenditure, Ministry of Finance has developed a fully secured Government e-payment system for direct credit of dues from the Government of India into the account of beneficiaries using digitally signed electronic advice (e-advice) through the 'Government e-payment Gateway' (GePG). GePG is a portal which enables the successful delivery payment services from Pay & Accounts Offices (PAOs) for online payment into beneficiaries' accounts in a seamless manner under a secured environment. GePG serves as middleware between COMPACT (Computerized Payment and Accounts) application at PAOs and the Core Banking Solution (CBS) of the agency banks/RBI to facilitate paperless transaction, reducing overall transaction cost and promoting green banking. The digitally signed e-advice uploaded by the PAOs on

GePG portal are downloaded by the concerned banks to credit the beneficiaries' accounts through CBS/NEFT/RTGS as applicable. The e-payment system saves time and efforts in effecting payments and facilitates elimination of physical cheques and their manual processing. Further the constraints of manual deposit of cheque by the payees into their bank account have also eliminated. The system also has online reconciliation of transactions and efficient compilation of payment accounts. E-payment system became operational w.e.f. 1<sup>st</sup> April, 2012 in all the Pay & Accounts Offices of this Ministry. As per the guidelines issued by the Office of the CGA the payments of ` 5000/- and above presently are being made through e-payment system to the contractors, suppliers, grantee, loaner institutions, Government servants (other than salary) etc.

## **2.4 Public Financial Management System (PFMS)**

Initially Public Financial Management System (PFMS) started as a Plan scheme named CPSMS of the Planning Commission in 2008-09 as a pilot in four States of Madhya Pradesh, Bihar, Punjab and Mizoram for four Flagship schemes e.g. MGNREGS, NRHM, SSA and PMGSY. In December, 2013 the Union Cabinet approved the national roll out of PFMS for all States.

The mandate given to PFMS by Cabinet decision is to provide:-

- A financial management platform for all plan schemes, a database of all recipient agencies, integration with core banking solution of banks handling plan funds, integration with State Treasuries and efficient and effective tracking of fund flow to the lowest level of implementation for plan scheme of the Government.
- To provide information across all plan schemes/ implementation agencies in the country on fund utilization leading to better monitoring, review and decision support system to enhance public accountability in the implementation of plan schemes.
- To result in effectiveness and economy in Public Finance Management through better cash management for Government transparency in public expenditure and real-time information on resource availability and utilization across schemes. The roll-out will also result in improved programme administration and management, reduction of float in the system, direct payment to beneficiaries and greater transparency and accountability in the use of public funds.

Expenditure management and fund utilisation through PFMS (EAT) module: After completion of registration process, the Agencies can login to PFMS portal and can create Maker and Checker type users to use Expenditure-Advance-Transfer modules (EAT module) for transferring funds or advances to lower level Agencies and e-payments to vendors, employees and beneficiaries for financial MIS. This is an extremely important functional module of PFMS for monitoring the ultimate utilisation of funds.

### **2.4.1 Objectives of PFMS:**

1. Establishment of an efficient fund management system:
2. Establishment of an effective expenditure information network:
3. Reforms in the area of Public Financial Management:
4. Public disclosure:

The scheme is being implemented through a web based application developed and deployed by the O/o Controller General of Accounts which leverages its well established accounting and financial reporting application viz. COMPACT & e-Lekha and the interfaces developed with the banking system. All Ministries / Departments are required to register the details of agencies / individual beneficiaries receiving grants from Government of India on the PFMS application along with their bank account details.

**2.4.2 In respect of Ministry of Labour & Employment, PFMS is implemented in the Ministry and payments are routed through PFMS portal. There were 21 schemes in Ministry during 2018-19**

S. No.	Names of the Schemes	B.E. (Rs. in crores)
1	Bima Yojana for Unorganised Workers [3597]	50.00
2	Creation of National Platform of Unorganized Workers and allotment of an Aadhaar seeded identification numbers [3062]	50.00
3	Employees Pension Scheme, 1995 [2256]	4,900.00
4	Labour and Employment Statistical System (LESS) [0601]	45.00
5	LABOUR WELFARE SCHEME ADMINISTRATION [3599]	113.56
6	LABOUR WELFARE SCHEME EDUCATION [3596]	50.35
7	LABOUR WELFARE SCHEME HEALTH [3600]	12.51
8	LABOUR WELFARE SCHEME HOUSING [3598]	65.84
9	Machinery for Better Conciliation, Preventive Mediation, Effective Enforcement of Labour Laws, Chief Labour Commissioner [0594]	32.11
10	National Child Labour Project including grants in aid to voluntary agencies and reimbursement of assistance to bonded labour [0598]	120.00
11	Social Security for Plantation Workers in Assam [3083]	35.00
12	STRENGTHENING OF ADJUDICATION MACHINERY AND HOLDING OF LOK ADALATS [0593]	10.00
13	Strengthening of DGFASLI organization and OSH in factories, ports and docks [0605]	11.00
14	Strengthening of System and Infrastructure of Directorate General of Mines Safety (SSID) [0603]	13.01
15	COACHING AND GUIDANCE FOR SC, ST AND OTHER BACKWARD CLASSES [0586]	22.00
16	EMPLOYMENT PROMOTION SCHEME [3348]	13.90
17	NATIONAL CAREER SERVICE [9499]	109.80
18	PRADHAN MANTRI ROJGAR PROTSHAN YOJANA [2024]	1,652.09
19	ESTABLISHMENT EXPENDITURE LABOUR AND EMPLOYMENT [3468]	288.48
20	CENTRAL BOARD FOR WORKERS EDUCATION [0596]	90.00
21	NATIONAL LABOUR INSTITUTE [0606]	15.35
	<b>TOTAL</b>	<b>7700.00</b>

There are 23 schemes in Ministry of Labour & Employment for the financial year 2019-20. Some of these schemes are also on boarded in DBT.

S. No.	Names of the Schemes	B.E. (Rs. in crores)
1	BIMA YOJANA FOR UNORGANISED WORKERS [3597]	17.01
2	CREATION OF NATIONAL PLATFORM OF UNORGANIZED WORKERS AND ALLOTMENT OF AN AADHAAR SEEDER IDENTIFICATION NUMBERS [3062]	1.00
3	EMPLOYEES PENSION SCHEME, 1995 [2256]	4,500.00
4	INCENTIVE FOR ENTITIES FOR PROVIDING MATERNITY BENEFITS [3672]	0.10
5	LABOUR AND EMPLOYMENT STATISTICAL SYSTEM (LESS) [0601]	22.00
6	LABOUR WELFARE SCHEME EDUCATION [3596]	12.09
7	LABOUR WELFARE SCHEME HOUSING [3598]	6.41
8	LABOUR WELFARE SCHEMES [2254]	145.50
9	MACHINERY FOR BETTER CONCILIATION, PREVENTIVE MEDIATION, EFFECTIVE ENFORCEMENT OF LABOUR LAWS, CHIEF LABOUR COMMISSIONER [0594]	23.60
10	NATIONAL CHILD LABOUR PROJECT INCLUDING GRANTS IN AID TO VOLUNTARY AGENCIES AND REIMBURSEMENT OF ASSISTANCE TO BONDED LABOUR [0598]	100.00
11	PRADHAN MANTRI KARAM YOGI MAANDHAN [3705]	750.00
12	PRADHAN MANTRI SHRAM YOGI MAANDHAN [3704]	500.00
13	SEEDING AND AUTHENTICATION OF AADHAAR NUMBER OF ALL INSURED PERSONS UNDER ESI DATABASE [3706]	0.10
14	SOCIAL SECURITY FOR PLANTATION WORKERS IN ASSAM [3083]	19.90
15	STRENGTHENING OF DGFASLI ORGANIZATION AND OSH IN FACTORIES, PORTS AND DOCKS [0605]	18.50
16	STRENGTHENING OF SYSTEM AND INFRASTRUCTURE OF DIRECTORATE GENERAL OF MINES SAFETY (SSID) [0603]	13.00
17	COACHING AND GUIDANCE FOR SC, ST AND OTHER BACKWARD CLASSES [0586]	18.00
18	EMPLOYMENT PROMOTION SCHEME [3348]	15.79
19	NATIONAL CAREER SERVICE [9499]	50.00
20	PRADHAN MANTRI ROJGAR PROTSHAN YOJANA [2024]	4,500.00
21	ESTABLISHMENT EXPENDITURE LABOUR AND EMPLOYMENT [3468]	381.09
22	CENTRAL BOARD FOR WORKERS EDUCATION [0596]	78.00
23	NATIONAL LABOUR INSTITUTE [0606]	12.00
	<b>TOTAL:</b>	<b>11184.09</b>

## DIRECT BENEFIT TRANSFER

**2.5** The office of the Controller General of Accounts (CGA), Department of Expenditure, and Ministry of Finance has developed a fully secured Government DBT for direct credit of dues from the Government of India into the account of beneficiaries. CGA has issued a guideline for payment directly to beneficiaries' accounts from Central Ministries/ Departments vide their letter no. F.No. 10(5)Misc/TA/2012-526, dated 19.02.2013 which is mentioned below:-

- A. Process at Program Divisions (PDs):
- B. Process for DDOs
- C. Process for PAOs

**2.5.1** There are 411 Schemes of 56 Ministries under DBT approved by the Government of India, wherein 7 schemes of Ministry of Labour & Employment are covered under DBT :

- 1) Labour welfare Scheme –Education [3596]
- 2) Labour welfare Scheme –Housing [3598]
- 3) National Child Labour Project Including Grants In Aid To Voluntary Agencies And Reimbursement Of Assistance To Bonded Labour [0598]
- 4) Social Security For Plantation Workers In Assam [3083]
- 5) Coaching And Guidance For SC, ST and Other Backward Classes [0586]
- 6) Employment Promotion Scheme [3348]
- 7) Central Board Of Workers Education[0596]

**2.5.2** The payment under **DBT** in respect of the following schemes during the **FY 2019-20** are as under:-

S.No.	Name of the scheme	Total number of beneficiaries	Total amount disbursed under DBT (Rs. in crores)
1.	National Child Labour Project including grants in aid to voluntary agencies and reimbursement of assistance to bonded labour [0598]	47,141	9.57
2.	Social Security for Plantation Workers in Assam [3083]	27,493	51.74
3.	Labour Welfare Scheme-Housing [3598]	4,148	27.58
4.	Labour Welfare Scheme-Education [3596]	1,35,185	16.41
5.	Coaching And Guidance For SC, ST And Other Backward Classes [0586]	3,500	2.49
6.	Employment Promotion Scheme [3348]	400	1.55
7.	Central Board For Workers Education [0596]	1,46,147	6.03

**2.5.3** PAOs make payments on behalf of different divisions of the Ministry against the bill presented to them by non-cheque drawing DDOs after pre-check.



## NATIONAL PENSION SYSTEM

**2.6** The **National Pension System (NPS)** is a defined-contribution-based pension system launched by the Government of India with effect from 1 January 2004. As a first step towards instituting pension reforms, the Government of India moved from a defined-benefit pension to a defined-contribution-based pension system. Apart from offering a wide gamut of investment options to employees, this scheme helps the Government of India to reduce its pension liabilities. Unlike existing pension fund of the Government of India that offered assured benefits, NPS has defined contribution and individuals can decide where to invest their money. The scheme is structured into two tiers:

**Tier-I account:** This NPS account does not allow premature withdrawal and is available to all citizens from 1 May 2009.

**Tier-II account:** This NPS account permits withdrawal for exceptional reasons only, prior to the retirement age.

**2.6.1** The details at the end of financial year 2014-2015 of PAO/CDDO/DDO & Subscribers registered with NPS in the Ministry of Labour & Employment are as under:

- 1 No. of PAO/CDDO registered
- 2 No. of DDO registered
- 3 No. of Subscribers registered
- 4 No. of SCF uploads
- 5 Amount of SCF which have got matched & Booked

**2.6.2** The details at the end of financial year 2019-20 of PAO/CDDO/DDO & Subscribers registered with NPS in the Ministry of Labour & Employment are as under:-

<b>1</b>	No. of PAO registered	<b>7</b>
<b>2</b>	No. of CDDO registered	<b>55</b>
<b>3</b>	No. of NCDDO registered	<b>138</b>
<b>4</b>	No. of Subscribers registered	<b>1393</b>
<b>5</b>	No. of SCF uploads	<b>9467</b>

**2.6.3** Since 1 April 2008, the pension contributions of Central Government employees covered by the National Pension System (NPS) are being invested by professional Pension Fund Managers in line with investment guidelines of government applicable to non-Government Provident Funds. A majority of state governments have also shifted to the defined contribution based National Pension System from varying dates. Twenty-nine state/UT governments have notified the NPS for their new employees. As per the existing arrangement, subscribers are allotted PRAN No. by respective office and contributions are remitted through DDO and PAO channel. All beneficiary details, contribution details and gaps in subscriptions are regularly reported by NSDL and it is reviewed by AS & FA. CCA also monitors the NPS MIS.

## EXPENDITURE, ADVANCE & TRANSFER (EAT)

- 2.7.1.** To achieve the target framed by Finance Secretary, Department of Expenditure, M/o Finance regarding Universal Rollout of Public Financial Management System (PFMS) for Central Sector (CS) Schemes, Chief Controller of Accounts, Ministry of Labour and Employment immediately created a Public Financial Management System (PFMS) Monitoring Cell headed by Sr. Accounts Officer and consisting three members to impart trainings and to assist all Program Divisions to achieve the target as per time schedule in Ministry of Labour and Employment.
- 2.7.2.** During this process, Chief Controller of Accounts explained the importance of EAT Module to all the Bureau Heads and discussed the status and structure of all the 23 schemes of M/o Labour and Employment **(16 - Central Sector Schemes; 4 - Centrally Sponsored Schemes; 2 are Other Central Expenditure Schemes & 1 -Establishment & Expenditure of Labour & Employment).**
- 2.7.3.** Out of the remaining 16 Central Sector Schemes following Schemes / Autonomous bodies have also been on-boarded on PFMS Portal for EAT Module in first phase.
- Social Security for Plantation Workers in Assam [3083].
  - Grants to Central Board of Workers Education [0596]
  - Grants to National Labour Institute [0606]
  - National Child Labour Project including Grants-in-Aid to Voluntary Agencies and reimbursement of Assistance of Bonded Labour (0598)
- 2.7.4** All the schemes were reviewed thoroughly. Hierarchy and Components in consultation with Program Division have been reviewed and created on PFMS Portal.
- 2.7.5** To achieve target in time, several trainings were provided to the concerned Agencies at various places throughout country at Guwahati, INGAF New Delhi, CIRTES Noida, IIWE Mumbai, VVGNI Noida, Chandigarh and at RTCs.

### PRESENT STATUS of implementation of EAT Module in MoLE :

S.No	Scheme name	Total no. of active agencies	Active agencies on EAT module (till date)	Agencies not on EAT module
1	National Child Labour Project Including Grants In Aid To Voluntary Agencies And Reimbursement Of Assistance Of Bonded Labour [0598]	111	111	0
2	Social Security For Plantation Workers In Assam [3083]	5	5	0
3	Grants To Central Board Of Workers Education[0596]	52	52	0
4	Grants To National Labour Institute[0606]	1	1	0

## CHAPTER-III

### ACCOUNTS HIGHLIGHTS OF THE MINISTRY OF LABOUR & EMPLOYMENT

**3.1** Annual Accounts are prepared by O/o CCA and after the approval of Secretary as Chief Accounting Authority, it is sent to CGA. CGA compiles it for the entire India and thereafter it is laid in the Parliament. Process is detailed in Annexure VI. The Budget of Ministry of Labour & Employment was presented to Parliament under **Grant no. 62 in 2019-20**. Revenue and Capital components of the budget are show in the table below:-

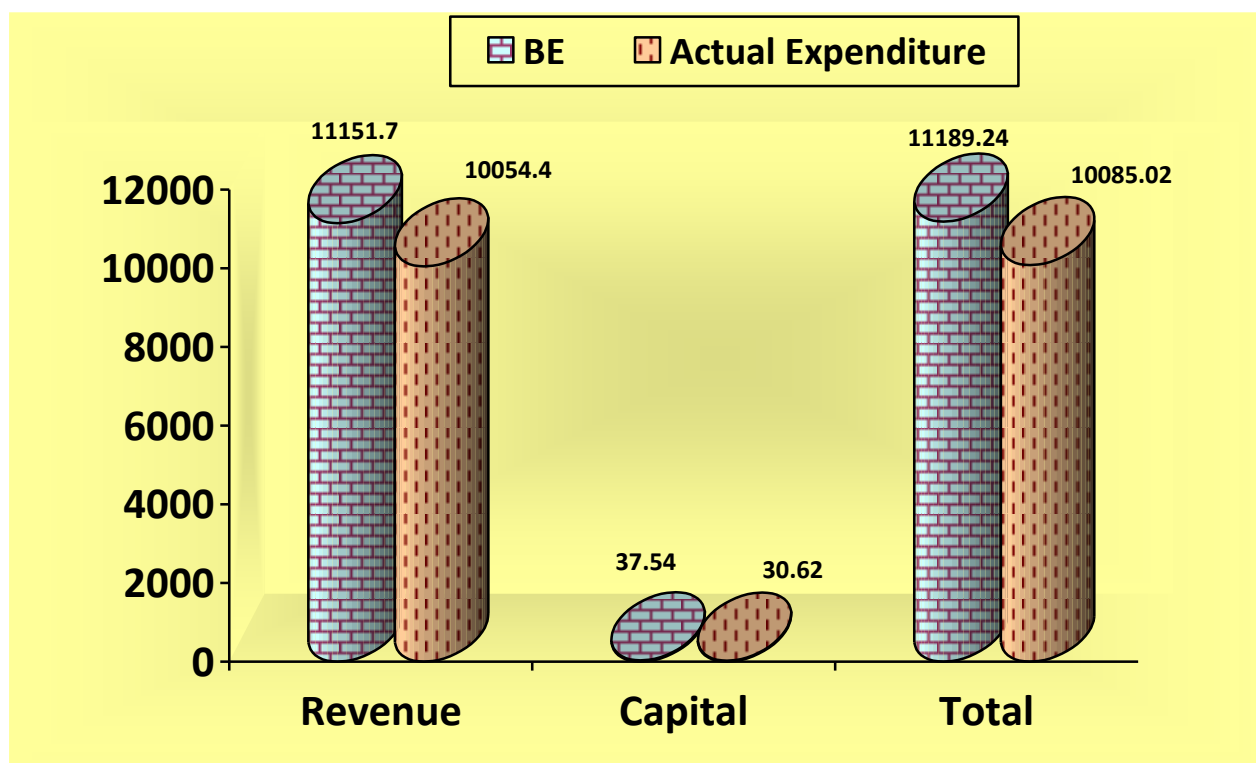
#### Outlay and Expenditure of Plan and Non-Plan during the Year 2019-20 (Rs. in Crores)

	Budget Estimates	Actual Expenditure	% Actual Expenditure
1. Revenue Account	11151.65		
2. Supplementary Grant	0.05		
3. Total (1+2)	11151.70	10054.40	90.16
4. Capital Account	32.44		
5. Supplementary Grant	5.10		
6. Total (4+5)	37.54	30.62	81.56
7. Total (3+6)	11189.24	10085.02	90.13
<b>Grand Total (7)</b>	<b>11189.24</b>	<b>10085.02</b>	<b>90.13</b>

**Fig-1**

**Revenue & Capital Expenditure 2019-20**

*(Rs. in Crores)*



## Receipts of the Ministry 2019-2020

### TAX REVENUE

(Rs. in Crores)

SL.NO.	PARTICULARS	AMOUNT
1.	Corporation Tax	3.36
2.	Taxes on Income other than Corporation Tax	30.06
3.	Union Excise Duties	0.0
	<b>Total</b>	<b>33.42</b>

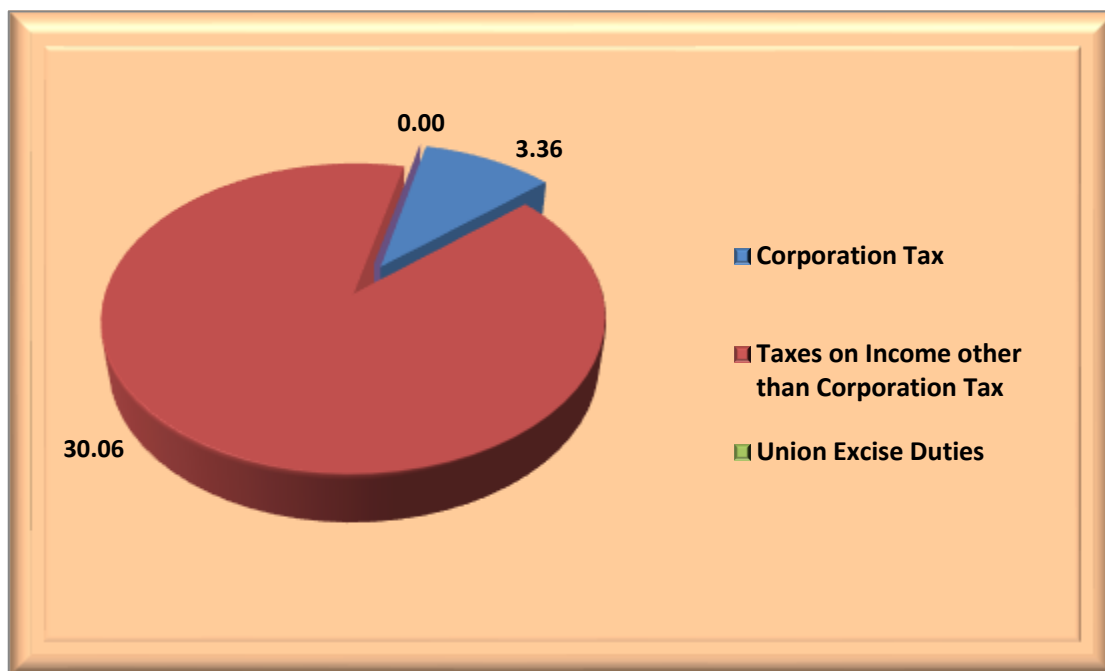
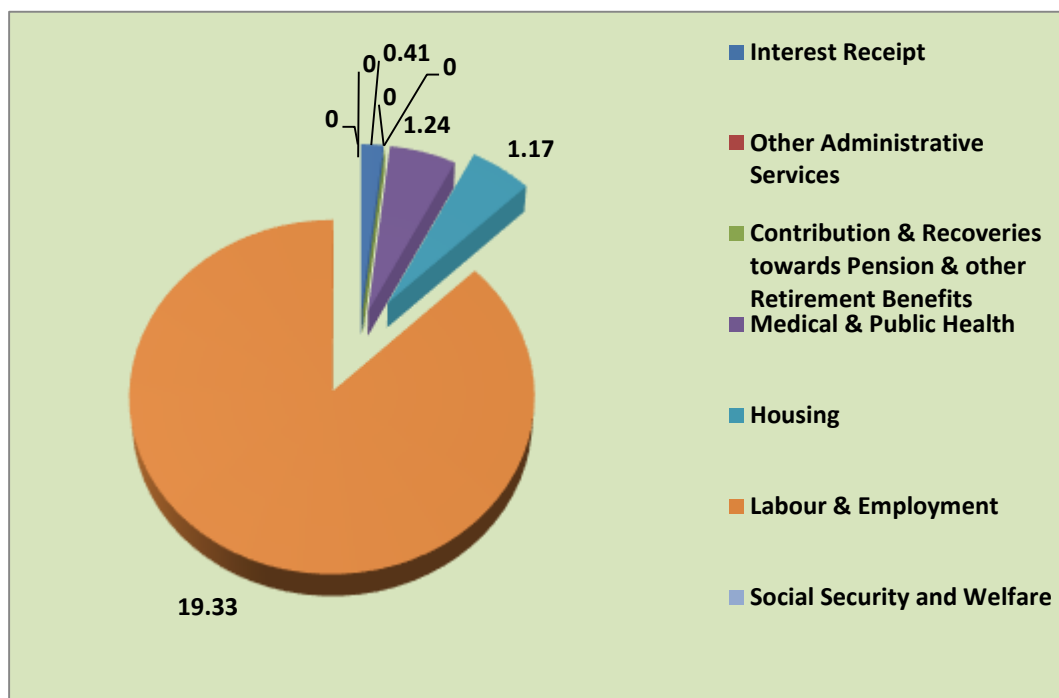
### NON-TAX REVENUE

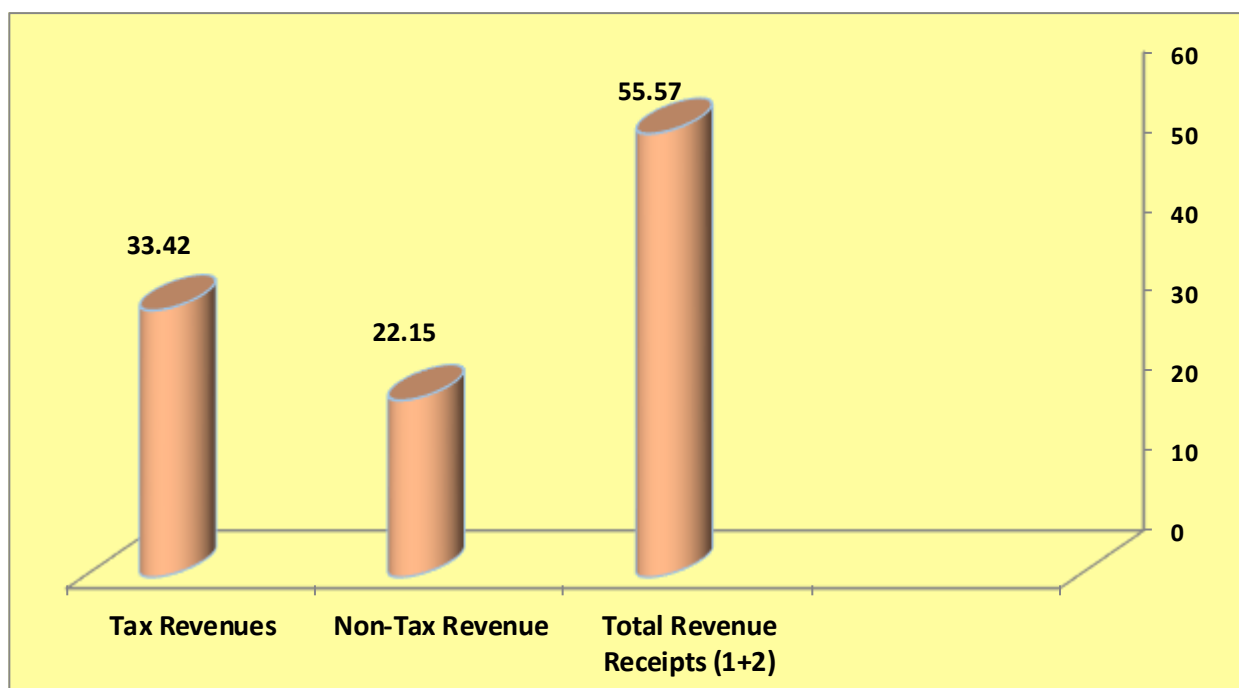
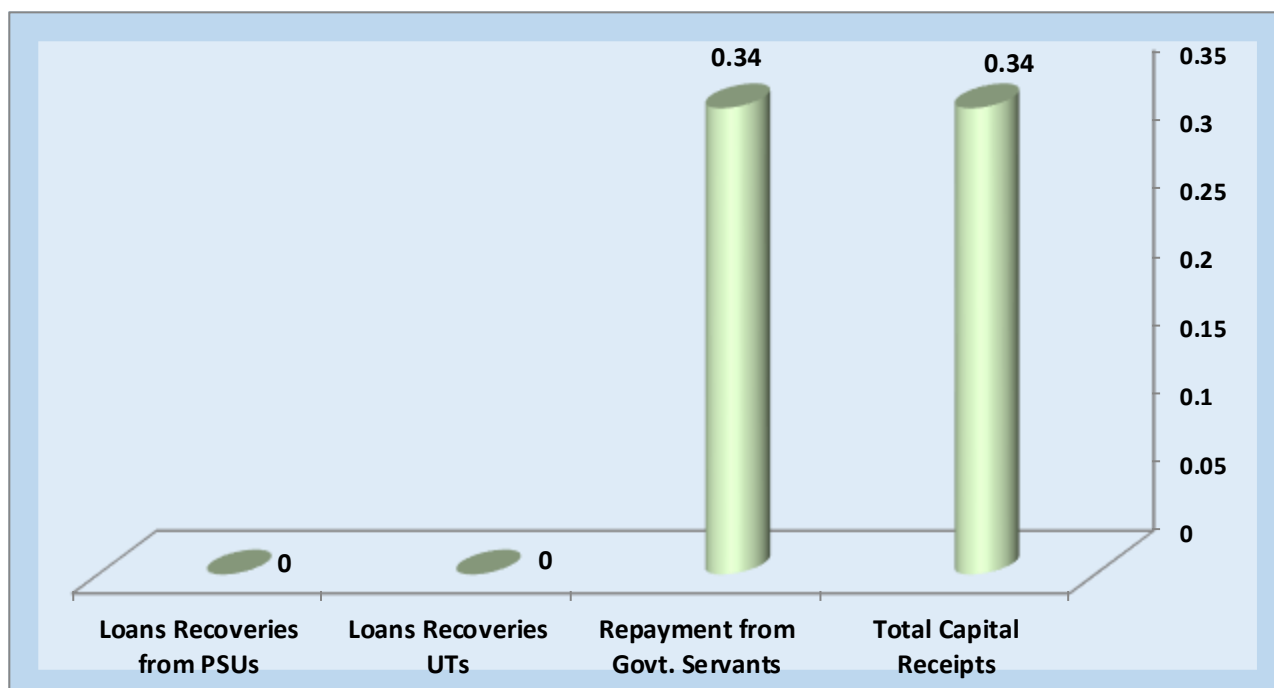
(Rs. in Crores)

SL.NO.	PARTICULARS	AMOUNT
1.	Interest Receipt	0.41
2.	Other Administrative Services	0.01
3.	Contribution & Recoveries towards Pension & other Retirement Benefits	0.02
4.	Miscellaneous General Services	2.99
5.	Medical & Public Health	1.24
6.	Housing	1.17
7.	Labour & Employment	19.33
8.	Social Security and Welfare	0
	<b>TOTAL</b>	<b>25.17</b>

(Rs. in Crores)

RECEIPTS		
1.	<b>Tax Revenues</b>	33.42
2.	<b>Non-Tax Revenue</b>	25.17
3.	<b>Total Revenue Receipts (1+2)</b>	<b>58.59</b>
<b>Other Receipts</b>		
4.	<b>Loans Recoveries from PSUs</b>	..
5.	<b>Loans Recoveries UTs</b>	..
6.	<b>Repayment from Govt. Servants</b>	0.34
7.	<b>Total Capital Receipts (4+5+6)</b>	<b>0.34</b>
	<b>TOTAL RECEIPTS (3+7)</b>	<b>58.93</b>

**Fig-2****Tax Revenue (2019-20)***(Rs. in Crores)***Fig-3****Non Tax Revenue (2019-20)***(Rs. in Crores)*

**Fig-4****Tax Revenue, Non-Tax Revenue & Total Revenue Receipts 2019-20***(Rs. in Crores)***Fig-5****Other Receipts 2019-20***(Rs. in Crores)*



## Activity wise Analysis of Outlay and Expenditure

### 3.2

The functions of the Ministry are divided into two broad categories viz., Labour, Employment. In terms of budget nearly 50 % of Plan budget and 75 % of non plan budget is spent on organized workers. Actual Expenditure vis-à-vis Budget Estimates in respect of these three activities are shown below under Plan and Non Plan separately:-

### Activity wise Analysis of Outlay and Expenditure - Revenue

(Rs. in Crores)

	2019-20				
	B.E.	R.E.	Actual Exp.	% of Actual Exp. Over BE	% of Actual Exp. Over RE
<b>Labour Revenue</b>	7024.02	7668.42	6576.01	93.62%	85.75%
<b>Employment Revenue</b>	4127.63	3478.13	3478.39	84.27%	100%
<b>Total</b>	11151.65	11151.70	10054.40	90.16%	90.16%
<b>Grand Total (A)</b>	11151.65	11151.70	10054.40	90.16%	90.16%

### Activity wise Analysis of Outlay and Expenditure – Capital

(Rs. in Crores)

	2019-20				
	B.E.	R.E.	Actual Exp.	% of Actual Exp. Over BE	% of Actual Exp. Over RE
<b>Labour Capital</b>	24.18	27.28	20.55	84.98%	75.32%
<b>Employment Capital</b>	8.26	10.26	10.07	1211.5%	98%
<b>Total</b>	32.34	37.54	30.62	94.68%	81.56%
<b>Grand Total(B)</b>	32.44	37.54	30.62	94.68%	81.56%
<b>Grand Total(A+B)</b>	11184.09	11189.24	10085.02	90.17%	90.13%

## Outlay and Expenditure – Revenue and Capital

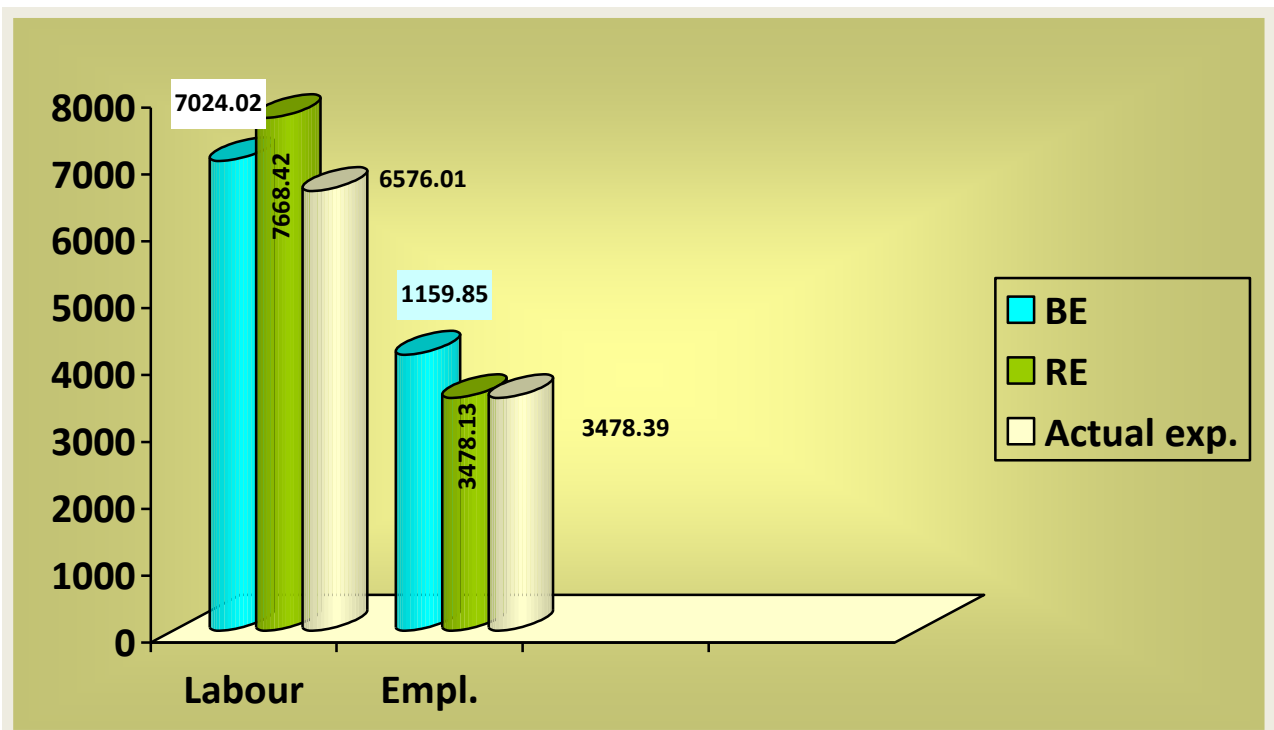
(Rs. in Crores)

	2019-20				
	B.E.	R.E.	Actual Exp.	% of Actual Exp. Over BE	% of Actual Exp. Over RE
<b>Labour Revenue</b>	7024.02	7668.42	6576.01	93.62%	85.75%
<b>Capital</b>	24.18	27.28	20.55	84.98%	75.32%
<b>Total</b>	<b>7048.2</b>	<b>7695.7</b>	<b>6596.56</b>	<b>93.59%</b>	<b>85.71%</b>
<b>Employment Revenue</b>	4127.63	3478.13	3478.39	84.27%	100%
<b>Capital</b>	8.26	10.26	10.07	1211.5%	98%
<b>Total</b>	<b>4135.89</b>	<b>3488.39</b>	<b>3488.46</b>	<b>84.34%</b>	<b>100%</b>
<b>Grand Total</b>	<b>11184.09</b>	<b>11189.24</b>	<b>10085.02</b>	<b>90.17%</b>	<b>90.13%</b>

**Fig-6**

### Activity Wise Analysis of Outlay and Expenditure 2019-20 (Revenue)

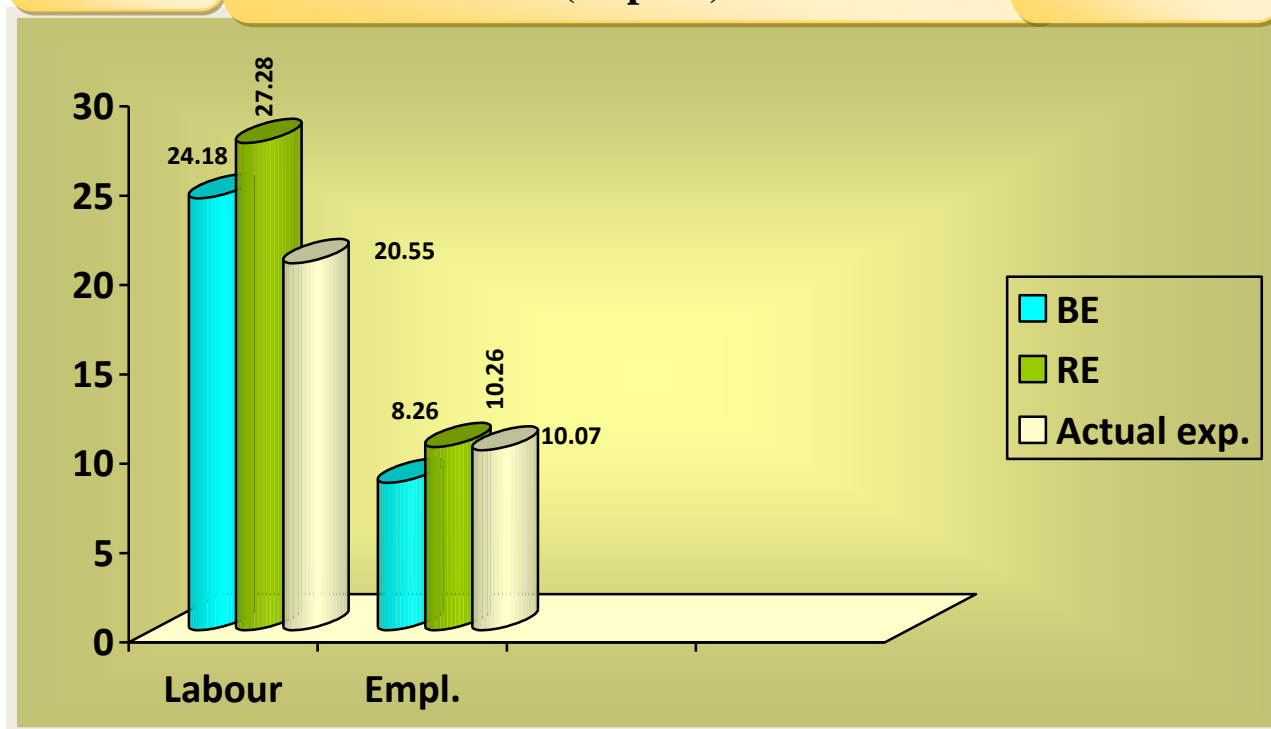
(Rs. in Crores)



**Fig-7**

**Activity Wise Analysis of Outlay and Expenditure  
2019-20  
(Capital)**

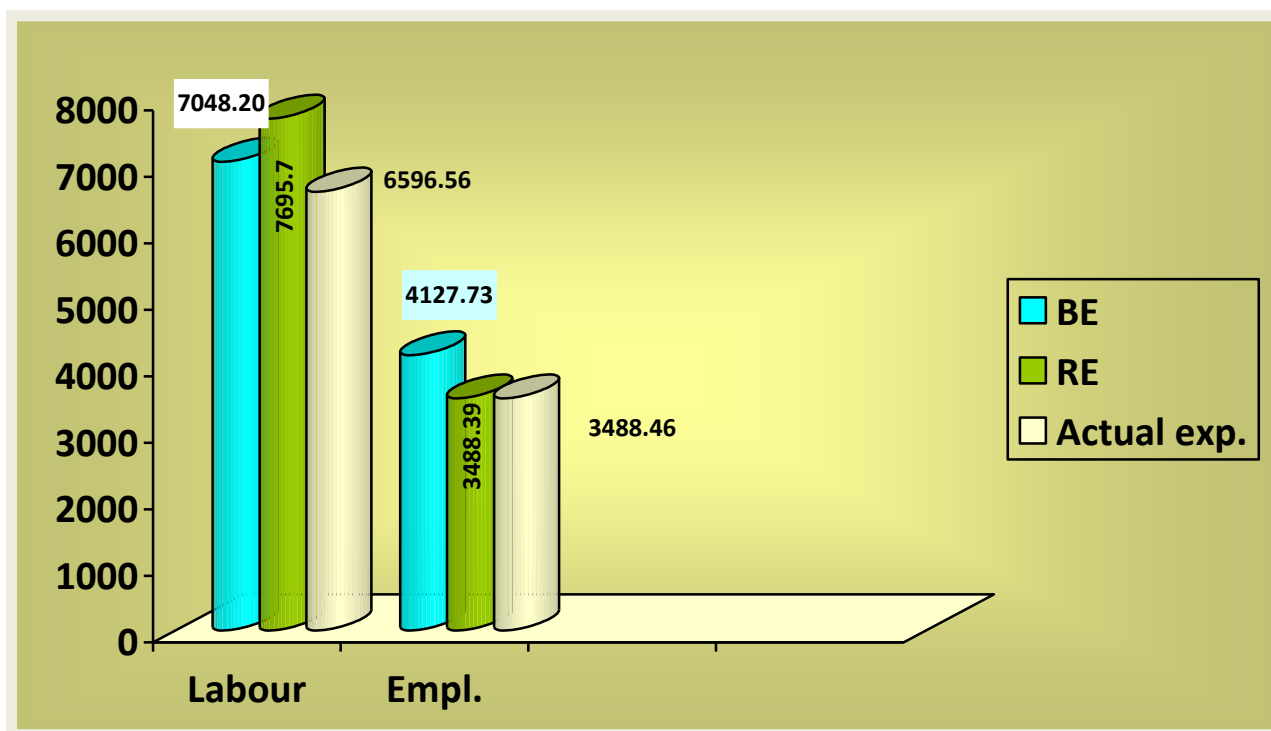
*(Rs. in Crores)*



**Fig-8**

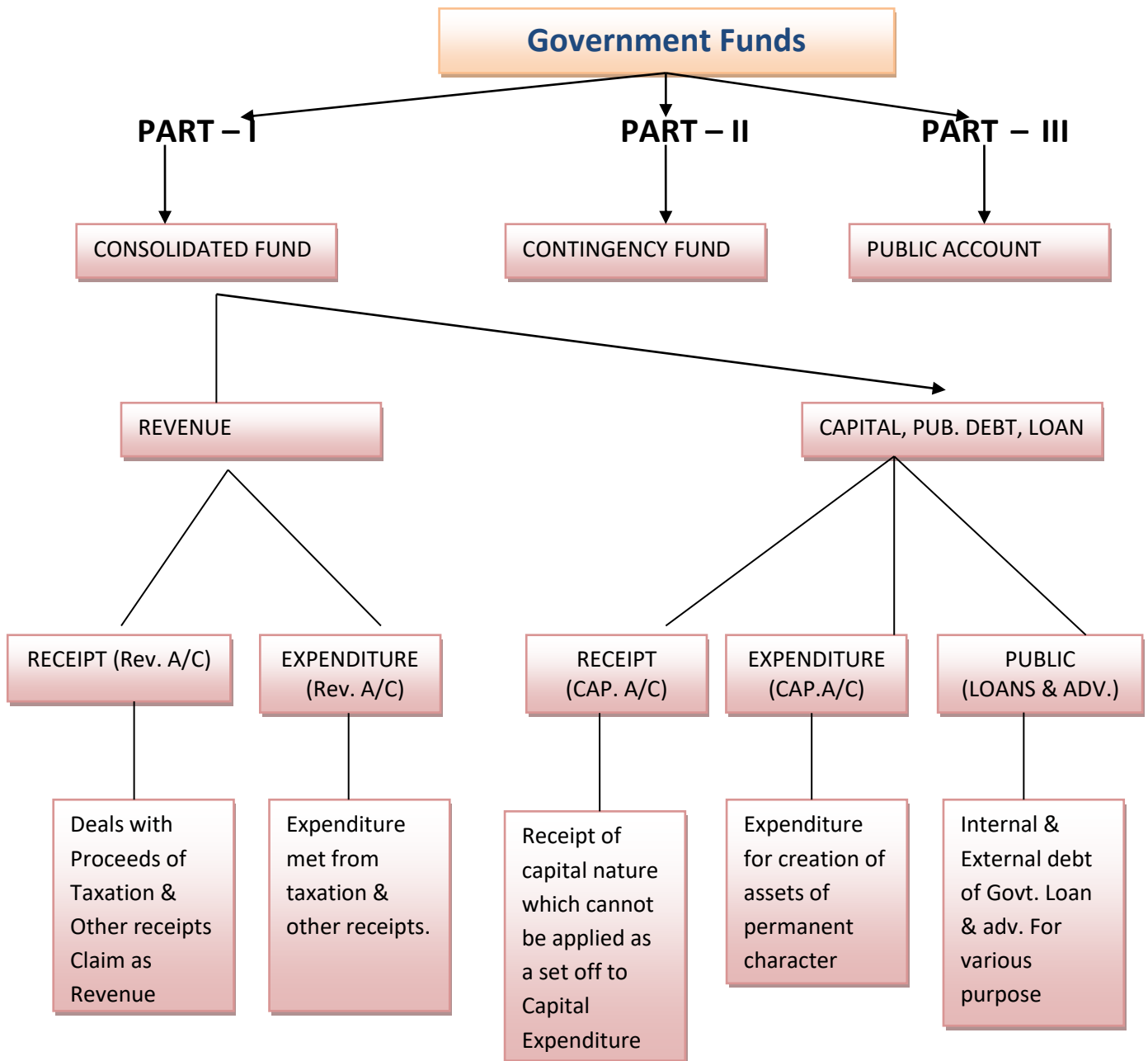
**Activity Wise Analysis of Outlay and Expenditure  
2019-20  
(Revenue & Capital)**

*(Rs. in Crores)*



## FUNDS FLOW

**3.3** Government accounts are kept in three Parts viz. Consolidated Fund of India, Contingency Fund and Public Account as depicted below:-



There was no transaction relating to Contingency Fund during 2019-2020. Transactions pertaining to CFI and Public Account are as follows:-

### 3.4 Table showing Flow of Funds during 2019-2020

(Rs. in Crores)

RECEIPTS (Cr)	AMOUNT	DISBURSEMENT (Dr)	AMOUNT
<b>CONSOLIDATED FUND OF INDIA</b>		<b>CONSOLIDATED FUND OF INDIA</b>	
<b>REVENUE</b>	0.00	<b>REVENUE</b>	0.00
Tax Revenues	33.43	General Services	17076.08
Other Administrative Services	1.24	Social Services	10022.57
Housing	1.17	Economic Services	0.00
Labour And Employment	19.343	Grants-in-aid (State & UTs)	25.90
Interest Receipts	0.40		
Other Receipts	3.02	<b>CAPITAL</b>	
		General Services	0.00
<b>CAPITAL</b>		Social Services	1.01
Loan Recoveries	0.34	Economic Services	0.00
		Loans and Advances	0.34
<b>TOTAL (CFI)</b>	<b>58.93</b>	<b>TOTAL (CFI)</b>	<b>27125.90</b>
<b>PUBLIC ACCOUNTS</b>		<b>PUBLIC ACCOUNTS</b>	
Provident Fund	3465.27	Provident Fund	93.49
Deposits And Advances	17362.57	Deposits And Advances	31.27
<b>OTHER ACCOUNTS</b>		<b>OTHER ACCOUNTS</b>	
Remittances	0.00	Remittances	0.00
Reserve Funds	0.00	Reserve Funds	0.00
Suspense And Misc.	6480.58	Suspense And Misc.	116.69
<b>TOTAL (Public Accounts)</b>	<b>27308.42</b>	<b>TOTAL (Public Accounts)</b>	<b>241.45</b>
<b>TOTAL RECEIPTS</b>	<b>27367.35</b>	<b>TOTAL DISBURSEMENTS</b>	<b>27367.35</b>

**Figures are based on SCT figures and include transaction pertaining to Grant No. 60 of Ministry of Labour & Employment and other composite grants.**

### 3.5 Sector wise details of Public Account: 2019-20

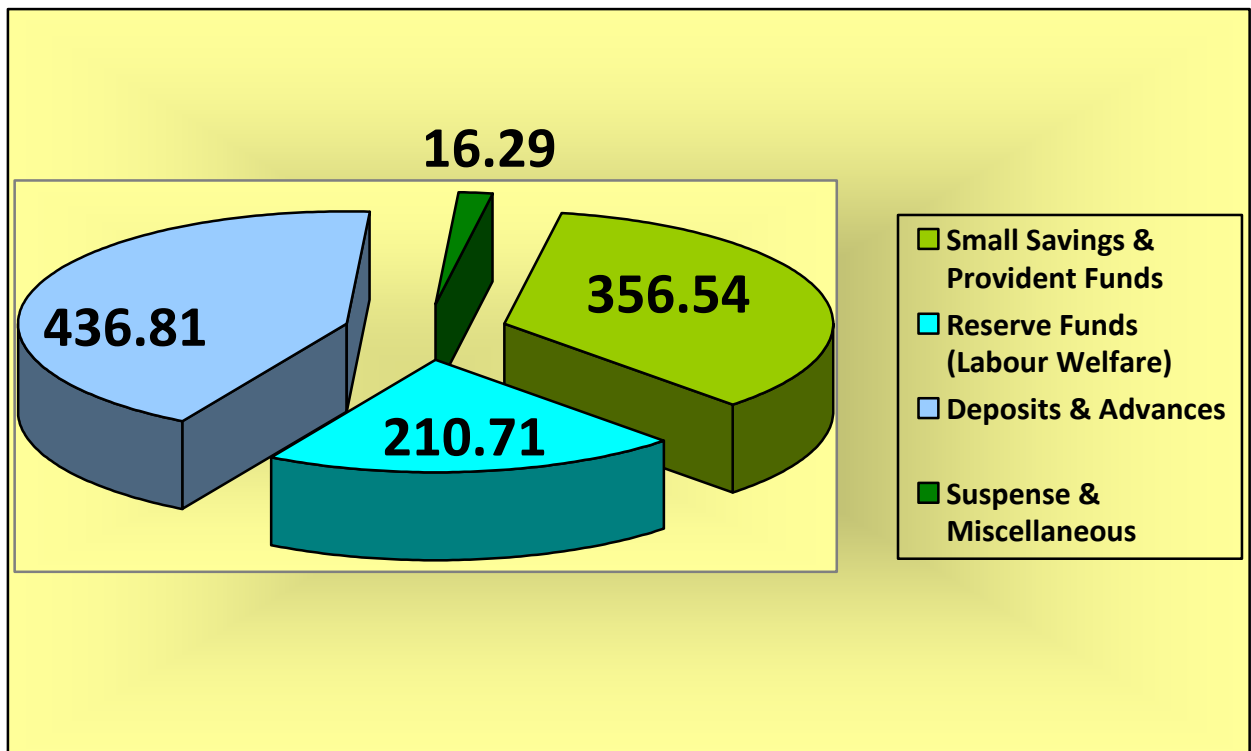
(Rs. in Crores)

Sector	Opening Balance as on 1-4-2019	Receipt during the year	Payment during the Year	Closing Balance as on 31-3-2020
Small Savings & Provident Funds	347.39	100.88	91.73	356.54
Reserve Funds (Labour Welfare)	210.71	0	0	210.71
Deposits and Advances	386.68	81.4	31.26	436.81
Suspense & Miscellaneous	24.29	-8.14	0.00	16.29

**Fig-9**

**Sector wise details of Public Account**  
(Closing balance) : 2019-20

(Rs. in Crores)





### Special Deposits of ESIC

**3.6** The position of Special Deposits of Employees' State Insurance Corporation (ESIC) during the year 2019-2020 is given below:

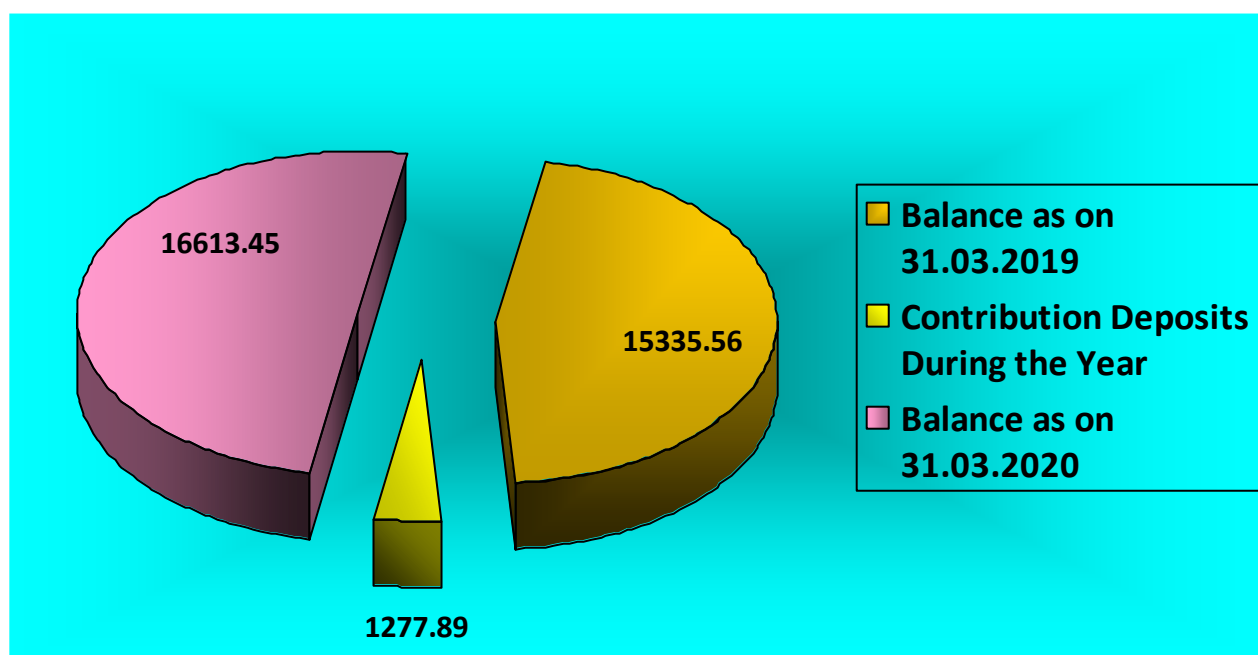
*(Rs. in Crores)*

Scheme	Balance as on 31.03.2019	Contribution Deposits during the year	Outflow during the year	Balance as on 31.03.2020
Employees' State Insurance Corporation (ESIC)	15335.56	1277.89	0	16613.45
<b>Total</b>	<b>15335.56</b>	<b>1277.89</b>	<b>0</b>	<b>16613.45</b>

**Fig-10**

#### Trend of Growth of Employees' State Insurance Corporation Deposits

*(Rs. in Crores)*



## Special and Other Deposits of EPFO

**3.7** The position of Special Deposits of Employees' Provident Fund Organisation (EPFO) during the year 2019-2020 is given below:

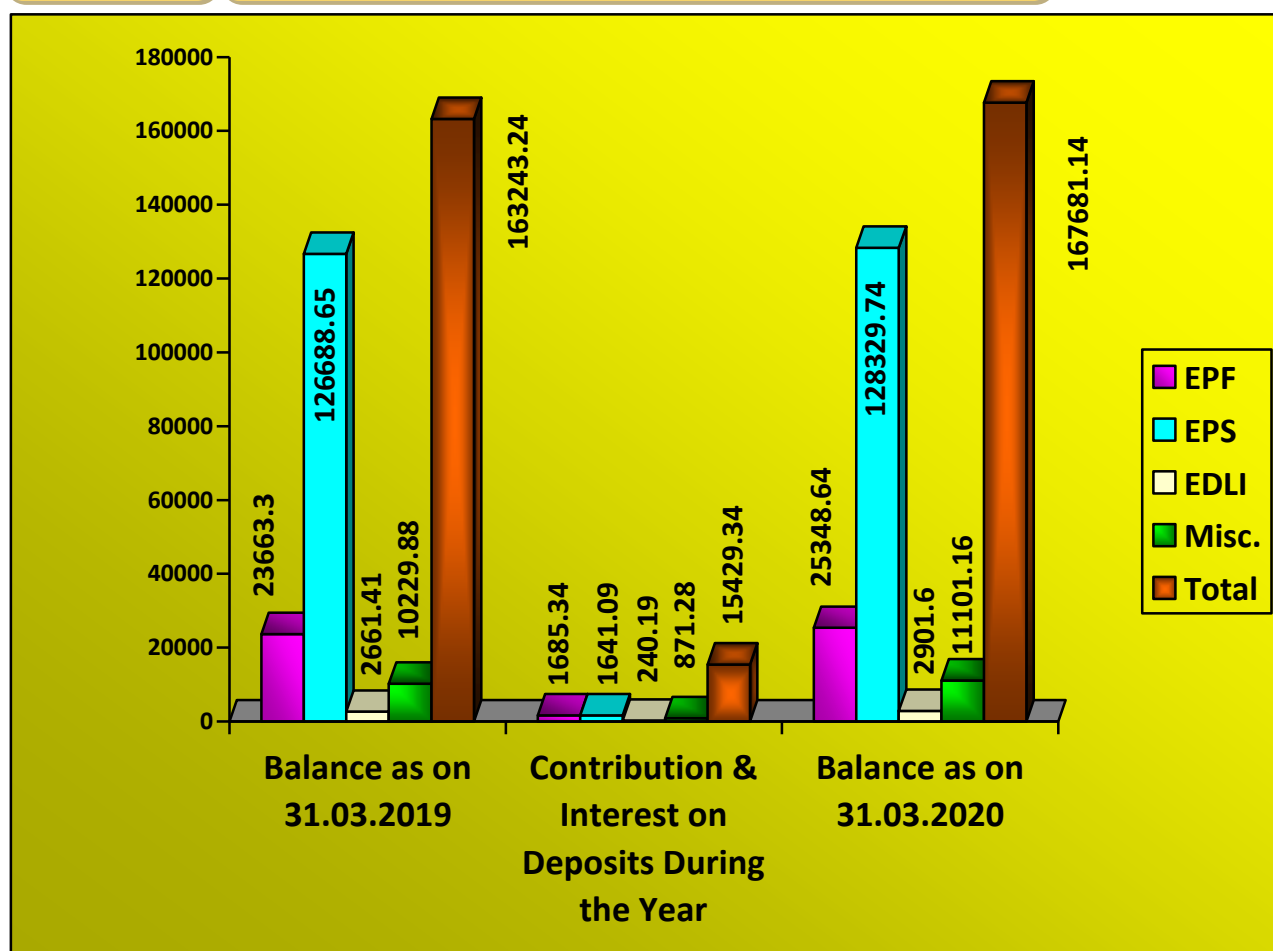
(Rs. in crores)

Scheme	Balance as on 31.03.2019	Contribution & Interest on Deposits during the year	Outflow during the year	Balance as on 31.03.2020
Employees' Provident Fund Scheme (EPF)	23663.30	1846.00	0.00	25509.30
Employees' Pension Scheme (EPS)	126688.65	1641.09	0.00	143098.74
Employees' Deposit Linked Insurance (EDLI)	2661.41	240.19	0.00	2901.60
Miscellaneous Deposits	10229.88	871.28	0.00	11101.16
<b>Total</b>	<b>163243.24</b>	<b>4598.56</b>	<b>0.0</b>	<b>182610.80</b>

**Fig-11**

### Trend of Growth of Interest on Deposits of EPFO

(Rs. in Crores)



### Reserve Funds (Welfare)

3.8 In order to carry out the statutory requirement under various Mines Labour welfare Funds Acts, Beedi Workers Welfare Fund Act, Cinema Workers Welfare Fund Act; Welfare Funds have been constituted. Cess is collected on Beedi, Iron ore, Limestone, Dolomite, Mica and Feature Films in order to run welfare schemes by the Ministry of Labour & Employment. After financing the welfare schemes, whatever excess collection is done during the year, is passed on to Welfare Funds. The collection of cess and its transfer to the Welfare Funds is accounted for in the Budget. All the five Welfare Funds are under Public Account. Thus, cess collected under the revenue receipt head is transferred from the Consolidated Fund of India to Welfare Funds under Public Account.

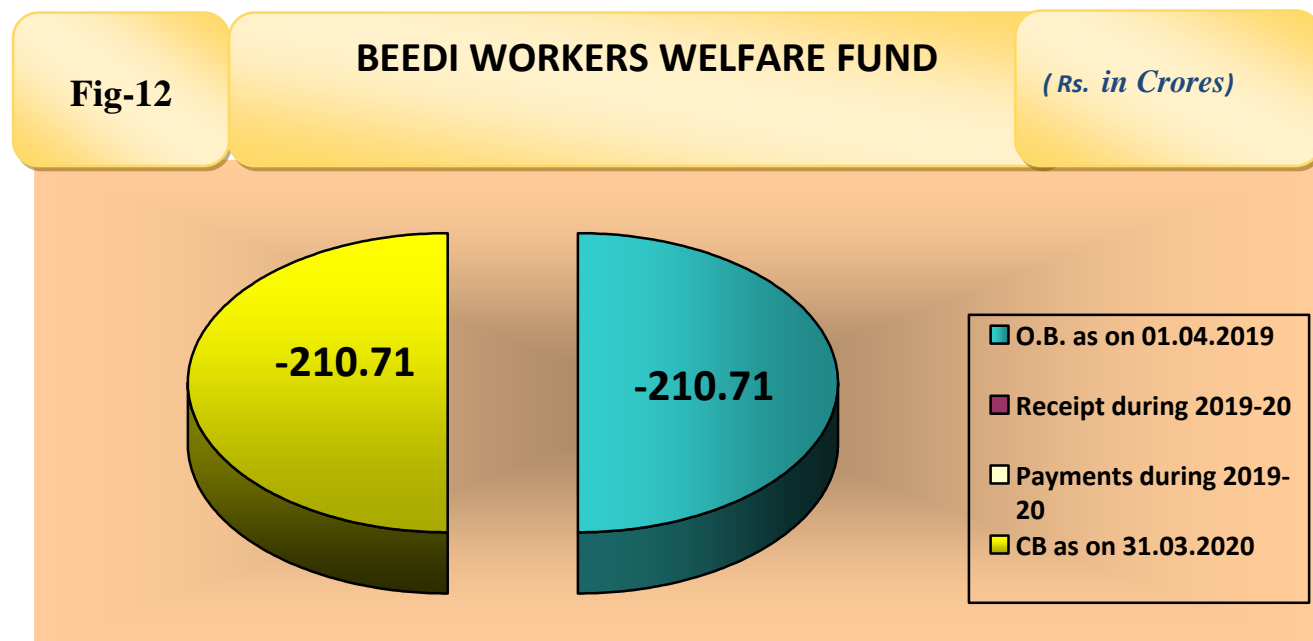
#### Position of Welfare Funds for the year 2019-2020 :

(Rs. in crores)

S.No.	Name of Fund	OB as on 1-4-2019	Receipt during 2019-2020	Payment during 2019-2020	CB as on 31-3-2020
1	Mica Mines Labour Welfare Fund	0.00	0.00	0.00	0.00
2	Iron ore, Manganese ore and Chrome ore Mines Labour Welfare Fund	0.00	0.00	0.00	0.00
3	Limestone & Dolomite Labour Welfare Fund	0.00	0.00	0.00	0.00
4	Beedi Workers Welfare Fund	-210.71	0	0	-210.71
5	Cine Workers Welfare Fund	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>-210.71</b>	<b>0.0</b>	<b>0.0</b>	<b>-210.71</b>

3.8.1 Receipts during the year shown into Public Account MH 8229- Development & Welfare Fund by transferring the cess collected under 0038 collected by the Ministry of Information & Broadcasting, Central Board of Direct Taxes and Labour & Employment and some undisbursed amount of Scholarship, Medical & Housing directly deposited by the CDDO's.

#### Welfare Fund wise Balance on 31-3-2020



## Trend of Growth of Welfare Funds during last Five Years

(Rs. in Crores)

Fund/Year	2015-16	2016-17	2017-18	2018-19	2019-20
Mica Mines Labour Welfare Fund	336.99	0.00	0.00	0.00	0.00
Iron ore, Manganese ore and Chrome ore Mines Labour Welfare Fund	0.00	0.00	0.00	0.00	0.00
Limestone & Dolomite Labour Welfare Fund	0.00	0.00	0.00	0.00	0.00
Beedi Workers Welfare Fund	-172.58	-210.98	-210.71	-210.71	-210.71
Cine Workers Welfare Fund	7.38	0.00	0.00	0.00	0.00

### Deduct Recoveries

**3.9** Certain items of expenditure are recovered and adjusted in accounts as reduction of expenditure, e.g. all expenditure on labour welfare activities related to medical facility, housing, supply of drinking water, education on beneficiaries and recreation of workers is recovered from reserve funds created by way of cess imposed on the manufactures of Beedi, Minerals, etc. and is shown as deduct recovery in the accounts. Total expenditure booked under deduct recoveries during 2019-20 was **Nil** under both Revenue Section and under Capital Section respectively.

### Contribution to International Organizations

**3.10** During 2019-20, Ministry of Labour & Employment paid Rs. 24.35 Crores for India's contribution towards membership of various organizations. The details are as follows:

(Rs. in Crores )

<b>1.</b>	<b>India's Contribution to the I. L.O.A</b>	<b>24.27</b>
<b>2.</b>	<b>Subscription for India's membership to International Social Security Association</b>	<b>0.08</b>

### 3.11 Position of Outstanding Balances Relating to Various Suspense Heads during 2019-2020

(Rs. In thousands)

S.No.	Head of Account	Opening Balance on 01-04-2019	Receipt during the year	Payment during the year	Closing Balance on 31.03.2020
1.	PAO Suspense	2475 Dr.	4595	-653	-2773 Dr.
2.	Suspense Account (Civil)	-17069 Dr.	1459	0	-18528 Dr.
3.	Reserve Bank Suspense (CAO)	0	0	0	0
4.	PSB Suspense	-871871 Cr.	253055	20721	-639537 Cr.
5.	PF Suspense	2 Dr.	0	0	2 Dr.

## CHAPTER-IV

### EXPENDITURE ANALYSIS

**4.1** Total budget of the Ministry of Labour & Employment for 2019-2020 was Rs. 11189.24 crores including Supplementary Grants. Against this budget, the actual expenditure was incurred to the tune of Rs. 10085.02 crores (Total),

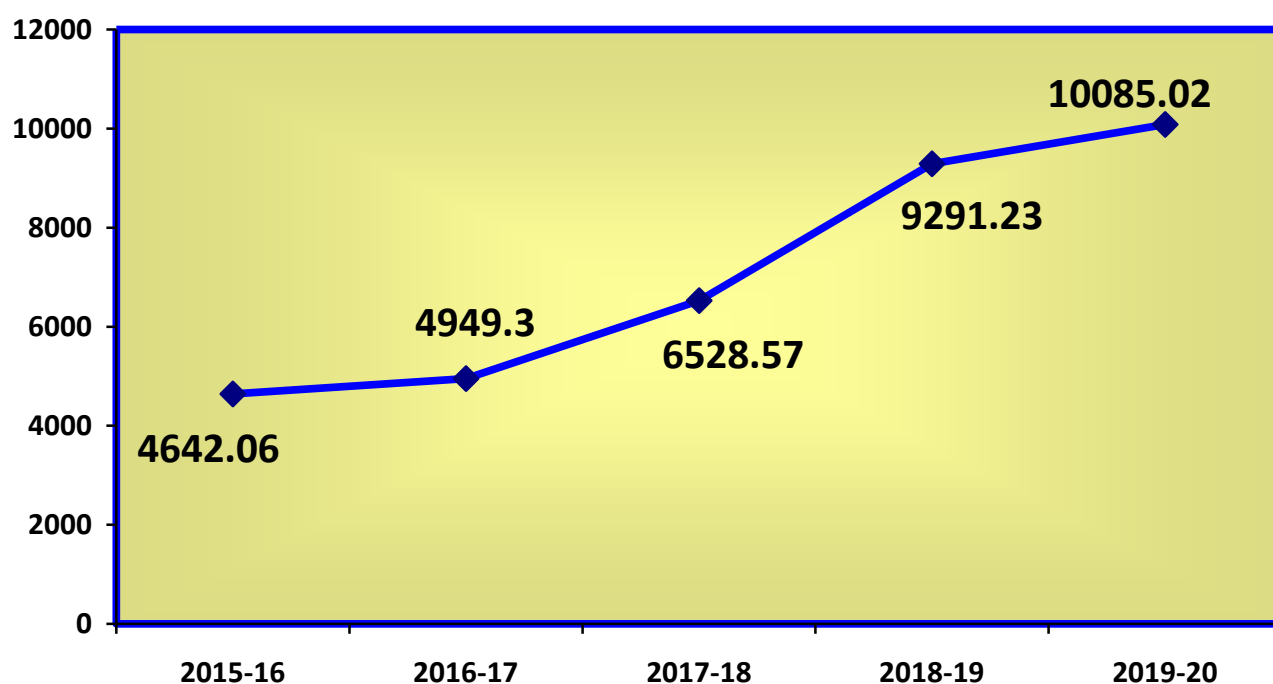
#### **4.1 (A)** Trend of expenditure during last five years

<i>(Rs. in Crores)</i>				
Period/F.Y.	B.E.	R.E.	Expenditure	% of Expenditure over BE
2015-16	5361.37	4835.08	<b>4642.06</b>	86.58
2016-17	6242.60	5174.08	<b>4949.30</b>	79.28
2017-18	7378.38	6592.90	<b>6528.57</b>	88.48
2018-19	7700.00	9765.28	<b>9291.23</b>	120.67
2019-20	11184.09	11189.24	<b>10085.02</b>	90.17

**Fig-13**

**Trend of expenditure during last five years**

*(Rs. in Crores)*



**4.1 (B)**
**Trend of Scheme-wise Expenditure during Last 3 years:**
*(Rs. in Crores)*

S.No.	Name of Scheme	B.E 2017-18	R.E. 2017-18	Exp. 2017-18	% of Exp. w.r.t. B.E. 2017-18	B.E 2018-19	R.E. 2018-19	Exp. 2018-19	% of Exp. w.r.t. B.E. 2018-19	B.E 2019-20	R.E. 2019-20	Exp. 2019-20	% of Exp. w.r.t. B.E. 2019-20
1	Establishment Exp.	310.00	270.16	262.81	84.78	288.48	274.32	270.46	94.14	381.09	392.04	368.57	96.71
2	Labour and Employment Statistical System	68.00	37.26	32.33	47.55	45.00	31.00	32.36	71.91	22.00	21.50	15.92	72.36
3	Strengthening of Adjudication machinery and holding of Lok Adalats	10.00	7.00	5.76	57.61	10.00	6.50	6.04	60.40	SCHEME CLOSED FROM 2019-20			
4	Machinery for better conciliation (CLC)	20.00	30.20	10.62	53.12	32.11	14.00	12.29	41.26	23.60	34.97	15.46	65.51
5	Strengthening of DGFASLI organisation and OSH in factories, ports and docks.	17.00	5.00	3.07	18.07	11.00	9.00	6.35	62.82	18.50	15.20	4.74	25.62
6	Development of Regional Labour Institute Faridabad as National Centre of Excellence	5.26	2.50	2.11	40.19	SCHEME CLOSED FROM 2018-19							

7	Establishment of Regional Labour Institute at Shillong for North East Regions	0.04	0.01	0.00	SCHEME CLOSED FROM 2018-19								
8	Strengthening of Infrastructure Facilities and core functions of DGMS	17.00	8.12	4.37	25.71	13.01	12.00	7.53	79.09	13.00	13.00	8.97	69.00
9	Labour Welfare Schemes	380.00	198.97	207.31	54.55	242.26	241.44	236.89	97.78	164.00	147.00	135.01	82.32
10	Social Security Cards for Unorganised Workers	100.00	0.35	0.35	0.35	50.00	1.00	0.96	1.92	1.00	1.00	0.15	15.00
11	Bima Yojana for Unorganised Workers	SCHEME STARTED IN 2018-19				50.00	0.10	49.49	98.98	17.01	190.00	190.00	1116.99
12	Employees Pension Scheme	4771.18	5111.18	5111.18	107.13	4900.00	4900.00	4900.00	100.00	4500.00	6075.52	5096.67	113.26
13	Social Security Scheme for Plantation Workers in Assam	50.00	110.00	110.00	220.00	35.00	22.00	22.00	62.86	19.90	19.90	19.04	95.68
14	National Child Labour Project	160.00	106.62	96.99	60.62	120.00	93.50	93.18	77.65	100.00	79	77.48	77.48
15	Central Board for workers education	90.00	74.10	71.50	79.45	90.00	70.00	74.58	82.87	78.00	113.00	113.00	144.87
16	National Labour Institute	15.00	11.27	11.00	73.33	15.35	10.00	10.59	68.99	12.00	12.00	12.00	100.00
17	Vocational Rehabilitation Centres for Handicapped ( Employment Promotion Schemes	13.90	6.50	5.08	6.55	13.90	8.01	6.72	55.61	15.79	17.79	6.68	42.31



18	Pradhan Mantri Rojgar Protsahan Yojna	1000.00	500.00	479.79	47.98	1652.09	4000.00	3498.39	211.80	4500.00	3400.00	3400.00	75.56
19	Coaching and Guidance Centres for SC, ST and other weaker sections	26.00	18.35	17.98	69.15	22.00	18.00	17.41	79.14	18.00	18.00	14.93	82.94
20	National Carrier Service (State)	70.00	55.50	35.54	50.77	83.00	31.15	30.91	37.53	40.93	42.61	38.01	92.87
21	National Career Service (Centrally Sponsored)	55.00	21.81	26.78	48.69	26.80	7.56	7.55	28.17	9.07	23.39	25.91	285.67
<b>Grand Total</b>		<b>7178.38</b>	<b>6574.90</b>	<b>6494.57</b>	<b>90.47</b>	<b>7700.00</b>	<b>9749.58</b>	<b>9283.70</b>	<b>120.57</b>	<b>11184.09</b>	<b>11189.24</b>	<b>10085.02</b>	<b>90.17</b>

## 4.2 Scheme wise Outlay and Expenditure during 2019-20

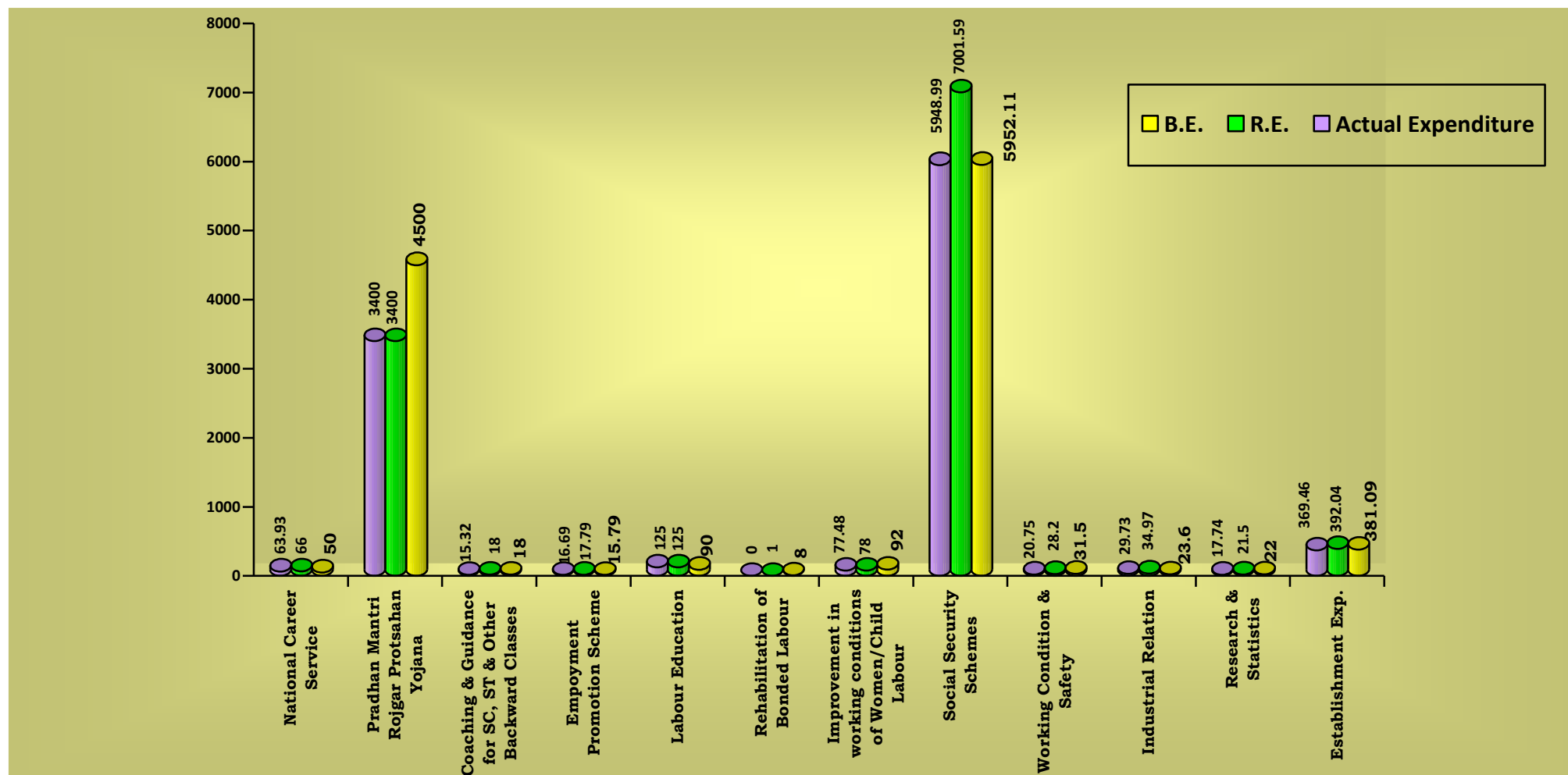
(Rs. in Crores)

Schemes	% Share in BE 2019-20	BE 2019-20	RE 2019-20	Actual Expenditure 2019-20	% of actual Exp. over BE	% of Actual Exp. over RE
Establishment Exp.	3.41	381.09	392.04	369.46	96.95	94.24
Research and Statistics	0.20	22.00	21.50	17.74	80.64	82.51
Industrial Relation	0.21	23.60	34.97	29.73	125.97	85.02
Working Conditions and Safety	0.28	31.50	28.20	20.75	65.87	73.58
Social Security Schemes	53.22	5952.11	7001.59	5948.99	99.95	84.97
Improvement in Working Conditions of Women/Child Labour	0.82	92.00	78.00	77.48	84.22	99.33
Rehabilitation of Bonded Labour	0.07	8.00	1.00	0.00	0.00	0.00
Labour Education	0.80	90.00	125.00	125.00	138.89	100.00
Employment Promotion Scheme	0.14	15.79	17.79	16.69	105.70	93.82
Coaching and Guidance for SC, ST and Other Backward Classes	0.16	18.00	18.00	15.32	85.11	85.11
Pradhan Mantri Rojgar Protshan Yojana	40.24	4500.00	3400.00	3400.00	75.56	100.00
National Career Service	0.45	50.00	66.00	63.93	127.86	96.86
<b>Grand Total</b>		<b>11184.09</b>	<b>11189.24</b>	<b>10085.02</b>	<b>90.17</b>	<b>90.13</b>

Fig-14

## SCHEMEWISE OUTLAY &amp; EXPENDITURE DURING 2019-20

(Rs. in Crores)



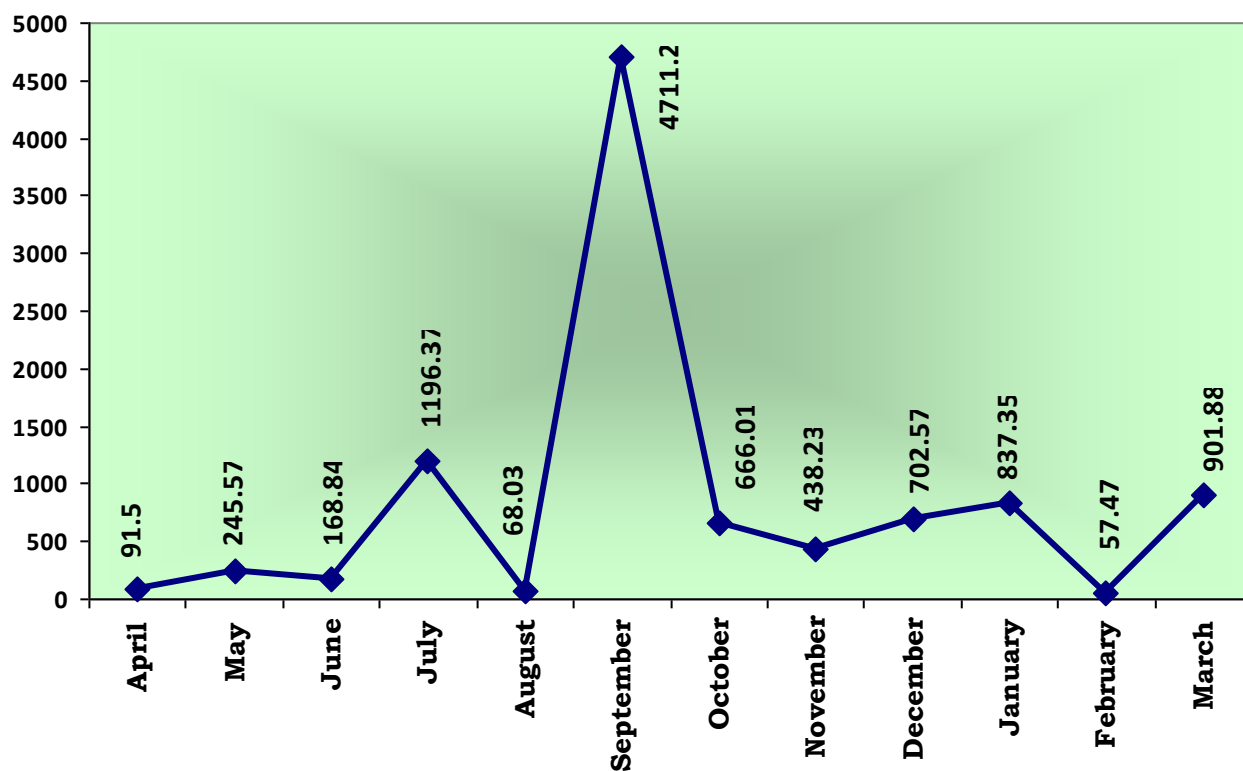
### 4.3 Month wise Trend of Expenditure during 2019-20

Months	Total
April	91.5
May	245.57
June	168.84
July	1196.37
August	68.03
September	4711.2
October	666.01
November	438.23
December	702.57
January	837.35
February	57.47
March	901.88
<b>Total</b>	<b>10085.02</b>

Fig-15

Month wise Trend of Expenditure during 2019-2020

(Rs. in Crores)



## CHAPTER – V

### RECEIPT ANALYSIS

**5.1** Ministry of Labour & Employment is mainly a spending Ministry. Receipts of the Ministry consist of receipt under labour laws, examination fee under the Mines Act. Services and service fees, fees under contract labour, sale proceeds of dead stock waste, books and publication, sale proceeds of articles produced by institutes and leave salary contribution etc.

During the years 2015-16, 2016-17, 2017-18, 2018-2019 and 2019-20 total revenue receipt were Rs. 38.70, Rs. 20.11 crores, Rs. 7.62 crores, Rs.39.39 and Rs. 58.59 respectively.

#### Trend of Total Receipts and Revenue Receipts under Labour & Employment during last five years

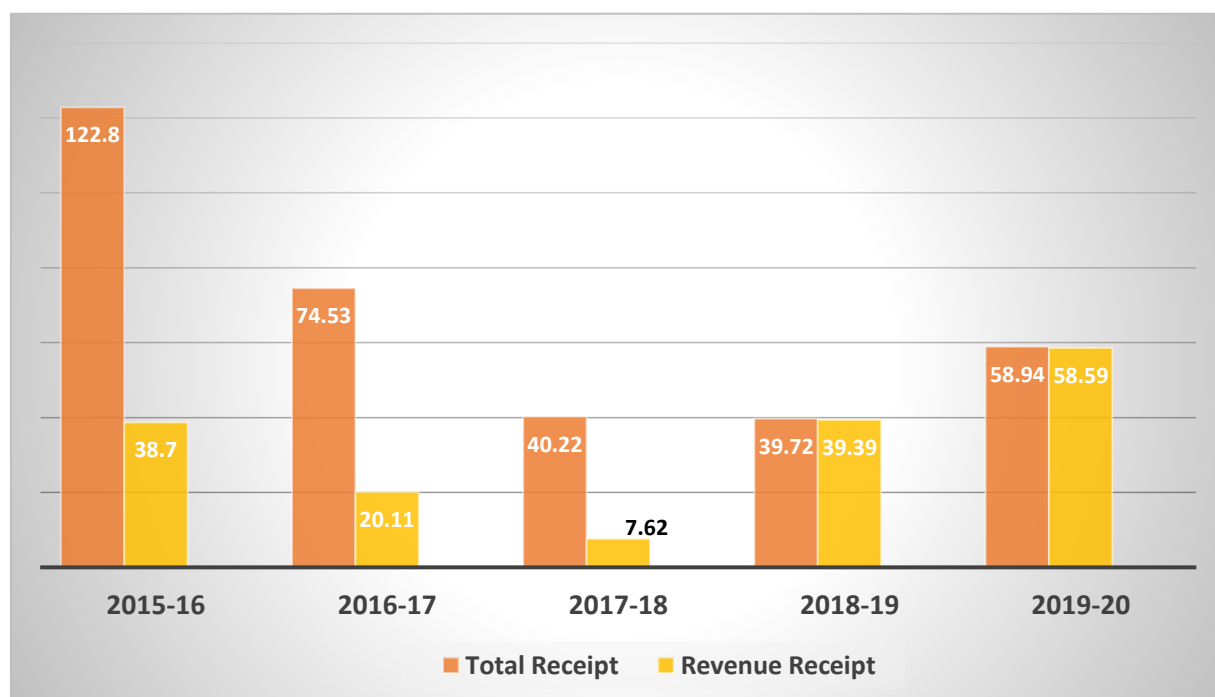
(Rs. in Crores)

Financial Year	2015-16	2016-17	2017-18	2018-19	2019-20
Total Receipt	122.80	74.53	40.22	39.72	58.94
Revenue Receipt	38.70	20.11	7.62	39.39	58.59

Fig-16

**Trend of Total Receipts and Revenue Receipts under Labour & Employment during last five years**

(Rs. in Crores)



The total receipt of the Ministry of Labour & Employment in the Consolidated Fund of India during the year 2019-2020 amounted to Rs. 58.94 crores. This consists of Rs.58.59crores on the Revenue Account and Rs.0.35crores from Loans and advances.

**5.2** The total revenue comprises of Rs.33.42crores tax revenue and Rs.25.17 crores non-tax revenue. The major contribution towards revenue receipt was from:

- (a) 0021 Taxes on Income other than Corporate Tax
- (b) 0038 Cess on Commodities and Service
- (c) 0070 Other Administrative Services
- (d) 0230 Labour and Employment
- (e) 7610 Loans to Government Servants

<i>(Rs. in Crores)</i>					
SECTOR	2015-16	2016-17	2017-18	2018-19	2019-20
<b>REVENUE RECEIPTS</b>					
<b>Tax Revenue</b>	80.33	51.15	29.32	<b>31.33</b>	<b>33.42</b>
<b>Other Administrative Services</b>	0.00	0.01	0.00	<b>0.00</b>	<b>0.00</b>
<b>Housing</b>	1.11	1.04	1.11	<b>1.21</b>	<b>1.16</b>
<b>Labour &amp; Employment</b>	38.70	20.11	7.62	<b>5.09</b>	<b>19.33</b>
<b>Interest Receipts</b>	0.75	0.85	0.66	<b>0.56</b>	<b>0.41</b>
<b>Other Receipts</b>	0.87	0.72	1.10	<b>1.2</b>	<b>4.27</b>
<b>Total</b>	<b>121.76</b>	<b>73.88</b>	<b>39.81</b>	<b>39.39</b>	<b>58.59</b>
<b>% increase/ decrease over previous year</b>	<b>34.24</b>	<b>-39.32</b>	<b>-46.12</b>	<b>-1.00</b>	<b>48.74</b>
<b>CAPITAL RECEIPTS</b>					
<b>Public Sector Undertaking State &amp; UTs Government Servants</b>	<b>1.04</b>	<b>0.65</b>	<b>0.41</b>	<b>0.33</b>	<b>0.34</b>
<b>Total</b>	<b>1.04</b>	<b>0.65</b>	<b>0.41</b>	<b>0.33</b>	<b>0.34</b>
<b>% increase/ decrease over previous year</b>	<b>-6.31</b>	<b>-37.5</b>	<b>-36.92</b>	<b>-19.51</b>	<b>3.00</b>
<b>GRAND TOTAL</b>	<b>122.8</b>	<b>74.53</b>	<b>40.22</b>	<b>39.73</b>	<b>58.93</b>
<b>% increase/ decrease over previous year</b>	<b>33.75</b>	<b>-39.31</b>	<b>-46.04</b>	<b>-1.21</b>	<b>48.32</b>

## CHAPTER-VI

### GRANTS –IN-AID

During the year 2019-2020, grants-in-Aid worth Rs.5027.05 crores were given to State Governments, UTs, Autonomous Bodies/Institutions and various Non-Government Organizations for implementing various programmes of Ministry of Labour & Employment. Grants in Aid to State Governments is given under the schemes viz. Skill Development Initiative, Externally Aided Project for reforms and Improvement in Vocational Training Services, Upgradation of 1396 ITI's, Skill Development of 34 District affected by Left Wing Extremism and Rehabilitation of Bonded Labour. Grants in aid to Autonomous Institutions are mainly given to V.V. Giri National Labour Institute and Central Board of Workers' Education, National Instructional Media Institute at Chennai and the expenditure incurred on research, workers' education etc. Grants in aid to NGOs for rehabilitation and development of Child / Women Labour. The details are as under:

#### Comparison of Grants-in-aid given between 2018-19 and 2019-20

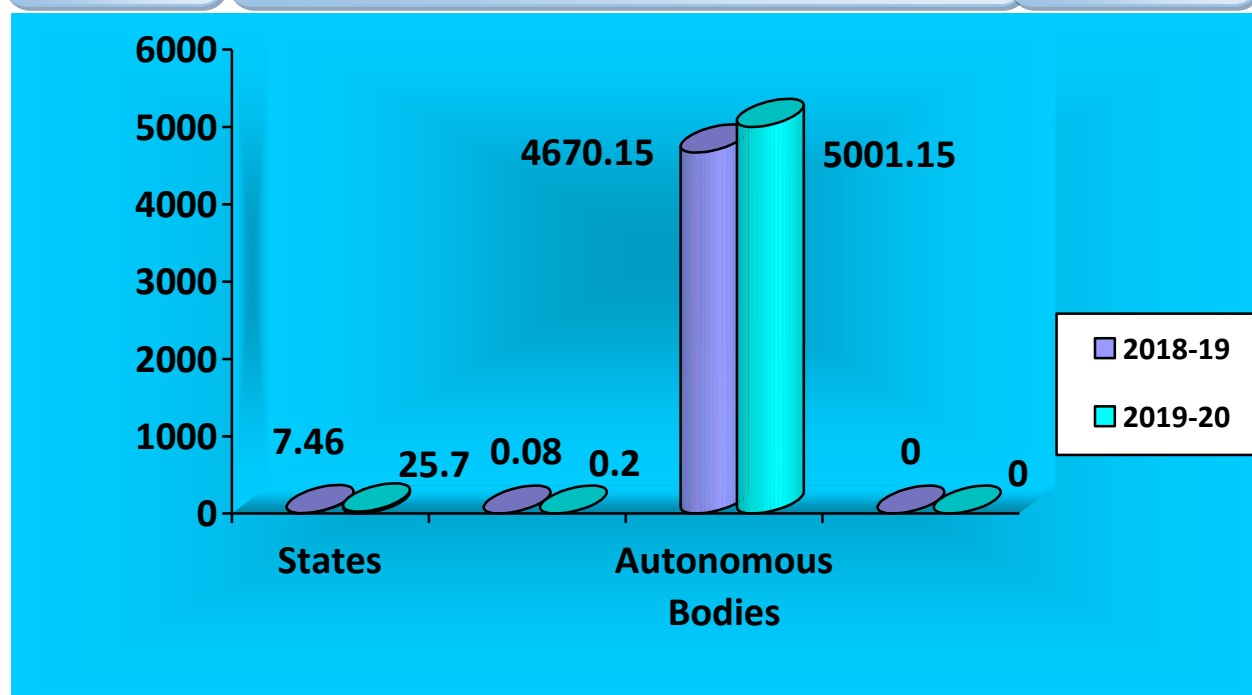
*(Rs. in Crores)*

Grantee	2018-19	2019-20
States	7.46	25.7
UTs	0.08	0.20
Autonomous Bodies	4670.15	5001.15
NGOs & Project Societies	0	0
<b>Total</b>	<b>4677.69</b>	<b>5027.05</b>

**Fig-17**

#### Comparison of Grants-in-aid given between 2018-19 and 2019-20

*(Rs. in Crores)*



## CHAPTER-VII

### UTILIZATION CERTIFICATES

7.1 In accordance with the provision contained in Rule 212 of General Financial Rules 2005, a Certificate of Utilization of grants is required to be furnished in respect of grants released to Autonomous Bodies, Non-Government Institutions, and other Organizations etc.

7.2 In respect of Non-Recurring Grants to an Institution or Organization, a certificate of actual utilization of the grants received for the purpose for which it was sanctioned in Form GFR-19A, should be insisted upon in the order sanctioning grants-in-aid. The utilization certificates are required to be submitted to the sanctioning Authority within 12 months of the closure of the financial year of sanction of the grants.

7.3 In respect of Recurring Grants, Ministry or Department concerned should release any amount sanctioned for the subsequent financial year only after receipt of utilization certificates on provisional basis in respect of the grants of the preceding financial year. Release of Grants-in-Aid in excess of 75% of the total amount sanctioned for the subsequent financial year shall be done only after the Utilization Certificates and the Annual Audited Statement relating to Grants-in-Aid released in the preceding year is submitted.

### MONITORING OF UTILIZATION CERTIFICATES

7.4 The Grants-in-Aid are released to various Grantee Organizations for various Labour Welfare Activities across the country in accordance with Rule 206 to 2015 of General Financial Rules. The Utilization Certificates are received in Pay & Accounts Office from the concerned Division of the Ministry in Form GFR-19(A), who in turn receive it from grantee institutions.

7.5 The office of Controller of Accounts is vigorously monitoring the outstanding utilization certificates from various divisions. The information regarding pending utilization certificate are being forwarded to all Bureau Heads and also discussed in Senior Officers meeting chaired by Secretary for necessary updation.

**Year-wise break-up of outstanding utilization certificates is given below:**

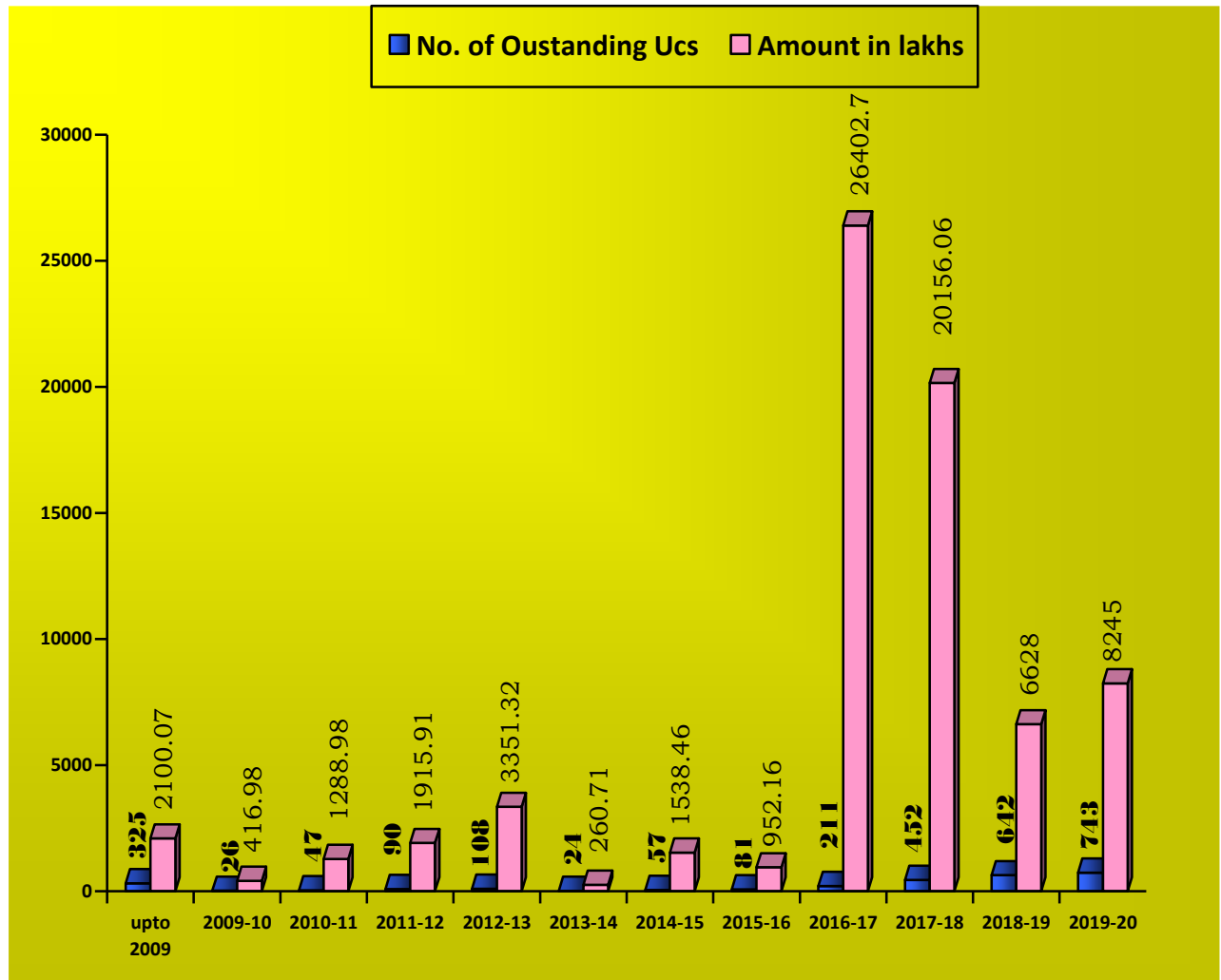
Year of sanction of grants	(Rs. in lakh)	
	Outstanding UCs	
	No.	Amount
Up to 2009	325	2100.07
2009-10	26	416.98
2010-11	47	1288.98
2011-12	90	1915.91
2012-13	108	3351.32
2013-14	24	260.71
2014-15	57	1538.46
2015-16	81	952.16
2016-17	211	26402.70
2017-18	452	20156.06
2018-19	642	6628.00
2019-20	743	8245.00
<b>Grand Total</b>	<b>2806</b>	<b>73256.35</b>



**Fig-18**

**Trend of Outstanding Utilization Certificates**

*(Rs. in Crores)*



## CHAPTER –VIII

### INTERNAL AUDIT

#### 8.1 OBJECTIVES AND SCOPE OF AUDIT

The office of Chief Controller of Accounts conducts audit of various institutions like Vocational Rehabilitation Centers for Physically Handicapped, Regional Vocational Training Institute, Coaching-cum-Guidance Centre for SC/ST, ATIs, FTIs, CTIs, RLIs, CGITs, WCs, IDs, Dy CLC@s, DGMS, Labour Bureau offices, Central Board for Workers Education, NCLPs etc. which run under the various schemes of Govt. While auditing the records of these institutions, care is taken to watch whether guidelines provided in the schemes are being followed or not. Audit parties also evaluate achievements vis-à-vis target fixed under these schemes and proper utilization of the equipments purchased.

#### 8.2 METHODOLOGY

In accordance with the audit objectives and the Government of India, Internal Audit Standards, the audit is carried out in three phases: the planning phase, the conduct phase, and the reporting phase.

During the planning phase, the auditors proceed with a thorough review of documents provided by the department to gain an understanding of the overall legislative and policy framework, as well as the processes relevant to the audit scope. Preliminary interviews were conducted with departmental corporate and regional personnel to gain greater knowledge of management controls and processes, and to identify key risks associated with the delivery of the program.

During the conduct phase, the audit team selects documents; conducted interviews, choose the samples by various methods like test check method, defined period method, through audit method etc. and check the records provided by the units.

Findings for each line of enquiry is then, summarized and the audit report is prepared on the lines of the format provided by Controller General of Accounts.

#### 8.3 SANCTIONED AND WORKING STRENGTH OF INTERNAL AUDIT

	Sanctioned strength	In position
Group 'A'	1	1
Group 'B'	4	2
Group 'C'	3	2

Department wise and year wise details of outstanding paras as on 31.03.2020															
S. No.	Name of Office	Prior-2000	2000-05	2006-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Total
1	CGIT	6	23	39	8	23	11	4	3	3	10	0	31	0	161
2	CBWE	0	7	11	10	5	16	0	17	7	9	56	23	0	161
3	DGLB	0	1	2	1	0	0	0	0	1	0	7	14	17	43
4	DGFASLI	0	1	8	7	6	0	1	3	0	3	13	25	41	108
5	DGMS	2	0	3	4	2	1	0	4	0	15	0	21	23	75
6	MS	4	22	14	3	4	0	5	0	14	0	15	0	13	94
7	DGE	2	16	69	39	41	3	0	9	4	6	32	26	62	309
8	DGLW	4	20	18	13	8	7	12	60	0	0	21	42	20	225
9	CLC	15	48	110	65	95	8	60	15	33	21	25	104	78	677
10	NLI	0	0	3	0	0	3	0	2	0	0	10	6	18	42
11	BOA	0	0	1	0	3	0	0	0	0	0	0	6	0	10
12	ATEPFO	0	0	0	0	0	0	0	0	0	1	3	7	0	11
13	PAO	1	5	11	13	0	8	8	1	5	9	23	14	31	129
	<b>TOTAL:</b>	<b>34</b>	<b>143</b>	<b>289</b>	<b>163</b>	<b>187</b>	<b>57</b>	<b>90</b>	<b>114</b>	<b>67</b>	<b>74</b>	<b>205</b>	<b>319</b>	<b>303</b>	<b>2045</b>

## CHAPTER – 9

### ANNEXURES & ABBREVIATION

#### Annexure-I

#### **Attached and Subordinate Offices under the Ministry of Labour & Employment**

The Ministry has four attached Offices, nineteen subordinate offices, five autonomous organizations, twenty two adjudicating bodies and an arbitration body as listed below:

#### **Attached Offices**

- \* Director General, Employment & Training, New Delhi
- \* O/o the Chief Labour Commissioner (Central), New Delhi
- \* Labour Bureau, Chandigarh
- \* Director General Factory Advice

#### **Autonomous Organizations**

- \* Employees State Insurance Corporation, New Delhi
- \* Employees Provident Fund Organisation, New Delhi
- \* V.V. Giri National Labour Institute, Noida.
- \* Central Board for Worker's Education
- \* National Instructional Media Institute, Chennai

#### **Subordinate Offices**

- \* Director General, Mines Safety, Dhanbad
- \* Office of the Welfare Commissioner, Allahabad, Bengaluru, Ajmer, Bhubaneshwar, Kolkata, Karma (Jharkhand), Nagpur, Hyderabad, Jabalpur, Ahmedabad, Patna, Raipur, Dehradun, Guwahati, Tirunelveli, Chandigarh & Kannur(Kerala)

#### **Adjudication Bodies**

- \* Central Govt. Industrial Tribunal cum Labour Court No. 1 Dhanbad & Mumbai.

- \* Central Govt. Industrial Tribunal cum Labour Court No. 2 Dhanbad (Jharkhand) & Mumbai

#### **Arbitration Body**

- \* Board of Arbitration (JCM), New Delhi

- \* Central Govt. Industrial Tribunal cum Labour Court, Asansol, Nagpur, Lucknow, Kolkata, Jabalpur, New Delhi-I & II, Jaipur, Chandigarh, I & II, Kanpur, Bengaluru, Chennai, Hyderabad, Bhubaneshwar, Cochin, Guwahati, Ahmedabad

**Principal Accounts Office**

**The functions of Principal Accounts Office are listed below:**

- a) Consolidation of monthly accounts of the Ministry in the manner prescribed by Controller General of Accounts (CGA).
- b) Preparation and submission of annual Appropriation Accounts of the Grant of the Ministry, Statement of Central Transactions and material for Finance Account of Union Government (Civil) to the Controller General of Accounts.
- c) Payment of loans and grants to State Governments through Reserve Bank of India (and wherever this office has a drawing account, payment thereof to Union Territory Governments/ Administrations).
- d) Rendition of advice on finance & accounts matters to the Ministry.
- e) Supply of Cheque Books to PAOs and cheque drawing DDOs through concerned PAO.
- f) Maintenance of liaison with CGA and accredited bank for verification and reconciliation of all receipts and payments made on behalf of the Ministry through the accredited bank.
- g) Reconciliation of Cash Balances of the Ministry.
- h) Issuing sanctions to agent Ministries on behalf of various wings of the functional Ministry for carrying out certain activity required by the functional Ministry.
- i) Coordination of the functioning of all Pay and Accounts Offices in Delhi and Outstation under the Ministry of Labour & Employment.
- j) Administration related job i.e. transfer, posting, promotion, training of the staff of entire accounting organization of the Ministry of Labour & Employment.
- k) DDO functions in respect of officers and staff of the accounting organization of the Ministry of Labour & Employment in Delhi.

***Under the focal Point Bank Scheme introduced from 1.5.1989, Union Bank of India is the Accredited Bank of the Ministry of Labour & Employment.***

**Functions of PAOs**

In addition to the payment function, the Pay and Accounts Offices maintain account of advances under various types of Debt and Deposit heads including Provident Fund, authorize pension payment on retirement and compile the accounts on monthly basis and submit the same to Principal Accounts Office.

**Compilation and Computerization of Accounts**

Monthly accounts are compiled by PAOs for the transactions carried out during the month by the PAO as well as the DDOs under its payment control on computer in COMPACT Software.

On the basis of accounts received from PAOs, Principal Accounts Office compiles the accounts for the Ministry as a whole in a package called 'CONTACT' as well as on E-lekha. The monthly account so compiled is sent to the CGA's office online on E-lekha. A chart depicting flow of Accounting Information is given in **Annexure IV** to this Chapter and an overview of accounting operations is given in **Annexure V** to this Chapter.

**Cheque Drawing DDOs**

There are 67 Cheque Drawing DDOs in the Ministry of Labour & Employment. As a general rule in departmentalized system of payment, all payments are to be made only by the Pay and Accounts Offices of the Ministry after proper pre-check. However, as a partial exception to this rule, certain departmental officers of the offices which are not located at the same station as DDO are permitted to draw funds direct from the local branches of the Public Sector Bank accredited to the concerned Ministry by means of cheques against LOC issued by PAOs. The cheques can be drawn for payment of pay and allowances (including TA and medical claims both advances and final bill) and office contingencies. They are also authorized to make payments by cheque of the claims of the following categories after sanction of the competent authority to the advance is obtained. A copy of the same should be sent to the Pay and Accounts Office: -

- (a) Advances from the Provident Fund for all categories.
- (b) Withdrawals from G.P. Fund and final withdrawals of accumulations in the Fund for MTS government servants.
- (c) All short terms loans and advances to government servants (i.e. those recoverable in less than 70 installments.

Bill for all other kinds of Payment viz. Retirement / Terminal Benefits, long term loans and advances and for withdrawal from Provident Fund (in respect of Government Servants other than MTS) are to be presented to the Pay and Accounts office concerned for pre-check and payment. The cheque drawing DDOs submit weekly list of payments to PAOs along with paid vouchers.

PAO wise Cheque Drawing and Non-Cheque Drawing DDO in the different divisions of Ministry of Labour & Employment is given in **Annexure VII** to this Chapter.

**Merged DDO Scheme**

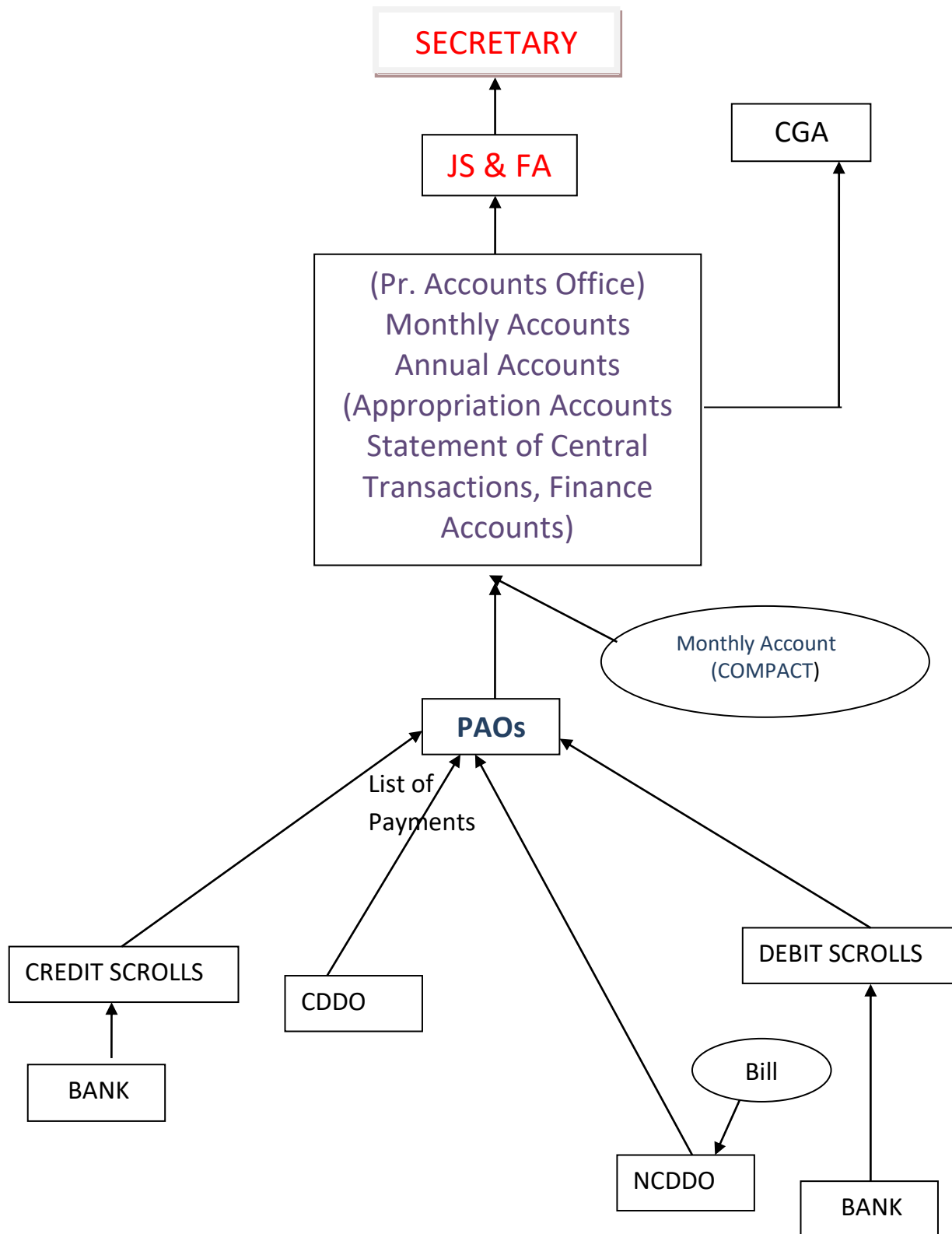
The Merged DDO Scheme came into being in terms of the instructions contained in Ministry of Finance, Department of Expenditure O.M. No. F.1 (4-E (Coord)/86 dated 12.02.1986. Under this scheme, the functional and day-to-day administrative control of the Cash Branch/DDO at the secretariat level in each Ministry/Department except the Ministry of External Affairs, would vest in the respective Pr.CCA/CCA/CA.

Under this scheme, DDO is responsible for preparation of bills mentioned below:-

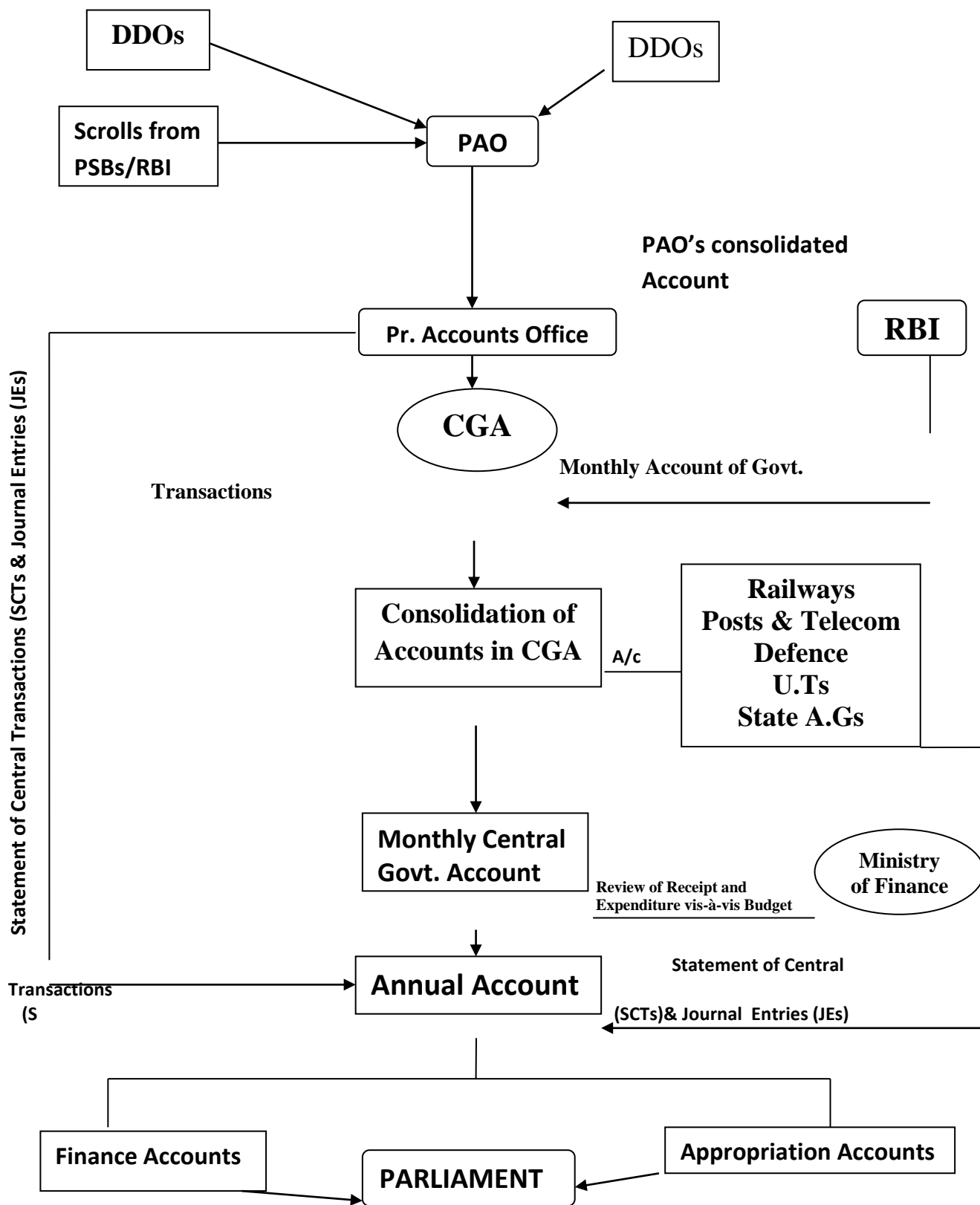
- 1. Payment of Pay and Allowances in respect of Ministry's Staff.
- 2. Payment of Grants-in-aid to Grantee Institutions.
- 3. Payment of Long term and Short term advances to the staff of the Ministry.
- 4. Payment of Contingent Bills in respect of expenditure incurred by the Ministry.
- 5. Payment of TA & LTC bills.
- 6. Payment of Medical Reimbursement Bills.

Merged DDO is also responsible for maintenance of G.P. Fund accounts and issue of GPF statements in respect of Ministry's staff.

## Flow of Accounting Information



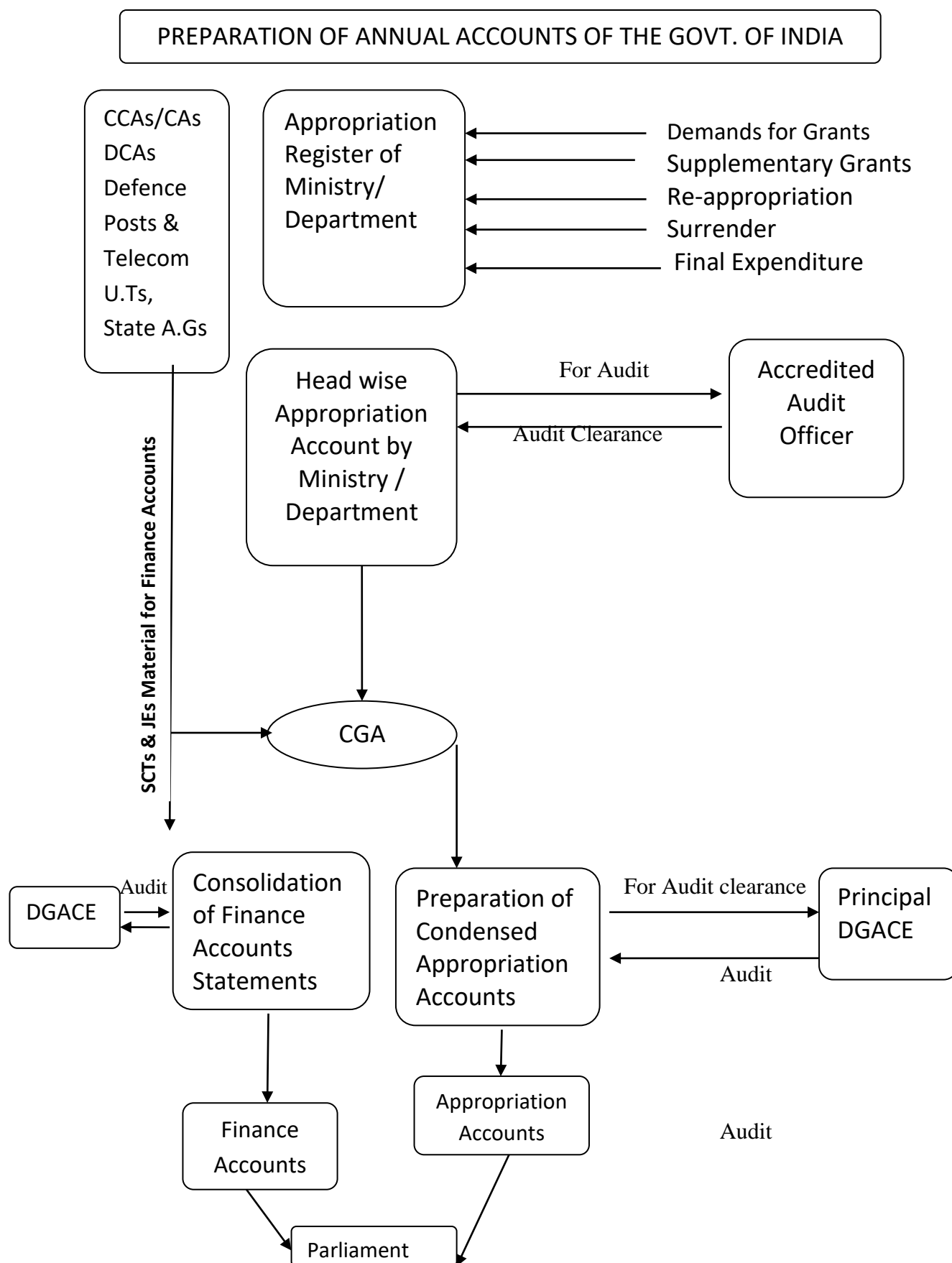
## Accounting Operations – An Overview



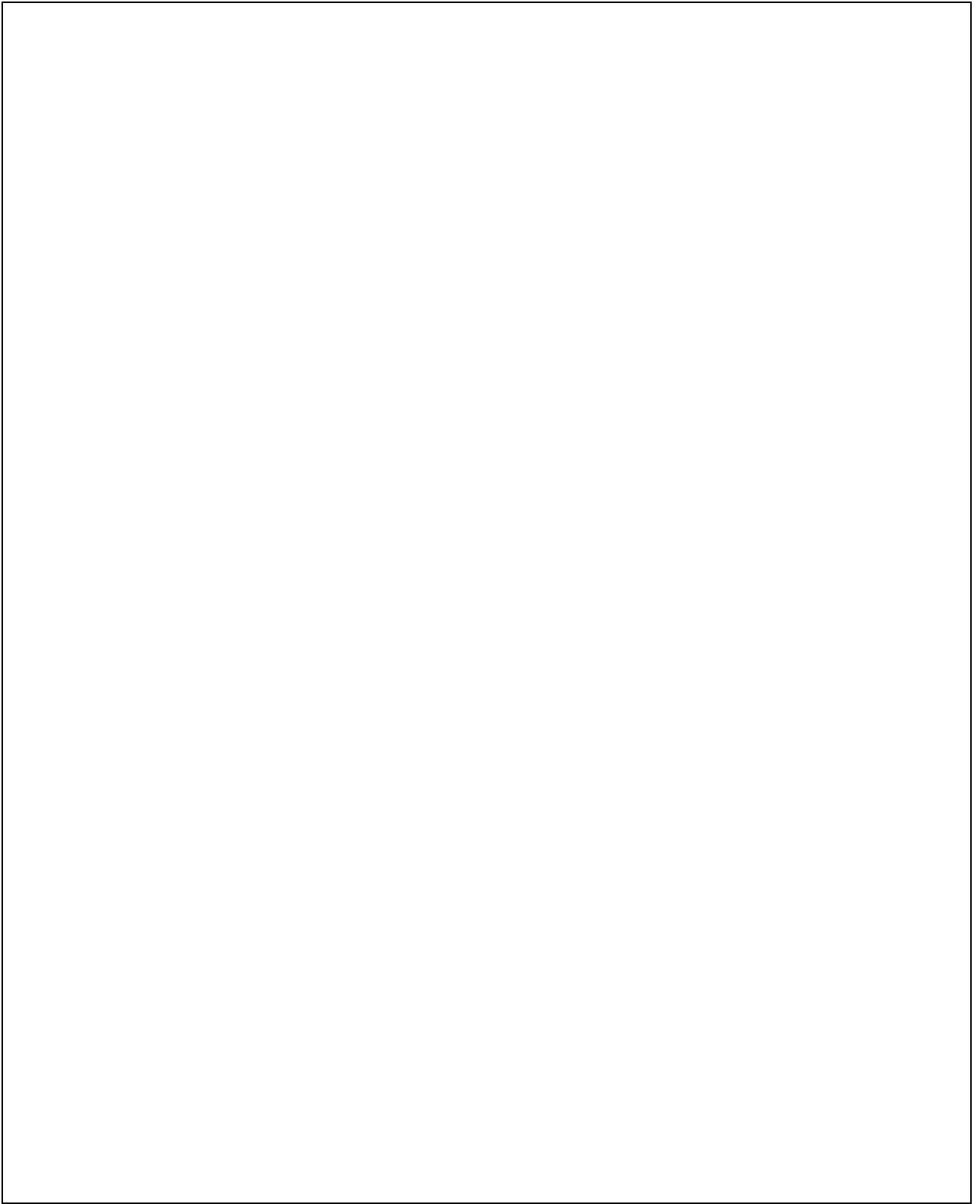


**ANNUAL ACCOUNTS**

At the close of each financial year, the Principal Accounts Office compiles Appropriation accounts, material for Union Finance Accounts and Statement of Central Transactions. The process of preparation of Annual Accounts of the Government of India is presented graphically below :-



PAO's	No. of Cheque drawing DDOs	No. of NCDDOs submitting bills to PAOs	No. of NCDDOs submitting bills to CDDO
Main Secretariat	12	26	1
DGET, New Delhi	4	31	6
DGET II, Chennai	13	22	6
Chief Labour Commissioner (CLC), New Delhi	14	5	16
Labour Bureau, Chandigarh	4	5	1
Director General Factory Advice Service and Labour Institute, Mumbai	4	11	1
Director General of Mines Safety, Dhanbad.	4	7	0
<b>Total</b>	<b>55</b>	<b>107</b>	<b>31</b>



## Grants in Aid to States

## Annexure-VIII

During the year 2019-20, Grants in aid to States was given for Centrally Sponsored Plan Scheme under Rehabilitation of Bonded Labour, National Career Service rendered by the Central and State Government. The State-wise break up is given below:

(Rs. in Lakhs)

Name of the State	Rehabilitation of Bonded Labour	National Career Services
	(1)	(2)
Andhra Pradesh	0	86
Arunachal Pradesh	0	0
Assam	0	44.25
Bihar	0	151.01
Chhattisgarh	0	51.09
Chandigarh	0	0
Daman & Diu	0	0
Delhi	0	0
Goa	0	2.75
Gujarat	0	35.26
Himachal Pradesh	0	0
Haryana	0	20.30
Jammu & Kashmir	0	112.99
Jharkhand	0	97.35

Karnataka	0	95.34
Kerala	0	66.60
LADAKH	0	0
Madhya Pradesh	0	29.70
Maharashtra	0	384.74
Meghalaya	0	0
Mizoram	0	37.56
Nagaland	0	31.39
Odisha	0	84.61
Puducherry	0	20.84
Punjab	0	21.58
Rajasthan	0	329.85
Sikkim	0	0
Tamil Nadu	0	206.61
Telangana	0	250.70
Tripura	0	34.27
Uttar Pradesh	0	301.47
Uttrakhand	0	20.21
	0	74.36
<b>Total Release</b>	<b>0</b>	<b>2590.83</b>

**STATEMENT OF OUTSTANDING INTERNAL AUDIT PARAS FOR  
DIFFERENT DEPARTMENTS OF MINISTRY OF LABOUR AS ON 31.03.2020**

S.No.	Name of Office	Number of outstanding paras as on 01.04.2019	Number of paras added upto 31.03.2020	Number of paras settled upto 31.03.2020	Number of outstanding paras as on 31.03.2020
1	Main Sectt.	81	13	0	94
2	D.G., Labour Welfare	218	57	50	225
3	Board Arbitration	10	0	0	10
4	CGITs	161	12	12	161
5	DGET	260	98	49	309
6	CLC	650	205	178	677
7	DGFASLI	70	44	6	108
8	D.G.M.S	59	35	19	75
9	D.G.L.B.	27	17	1	43
10	ATEPFO	11	0	0	11
11	NLI Noida	31	18	7	42
12	CBWE's	163	13	15	161
13	PAOs	101	31	3	129
<b>Total</b>		<b>1842</b>	<b>543</b>	<b>340</b>	<b>2045</b>

**ABBREVIATION**

1	ATI	<b>Advance Training Institute</b>
2	AWC	Assistant Welfare Commissioner
3	ALC	Assistant Labour Commissioner (Central)
4	CGIT	Central Govt. Industrial Tribunal-cum-Labour Court
5	CLC (C)	Chief Labour Commissioner (Central)
6	CLI	Central Labour Institute
7	CIRTES	Central Institute of Research and Training of Educational Services
8	CSTARI	Central Staff Training and Research Institute
9	DDO's	Drawing and Disbursing Officers
10	DA	Dearness Allowance/Daily Allowance
11	DCCM	District Collector and Chairman
12	DGET	Director General Employment and Training
13	DGLW	Director General, Labour Welfare
14	DGMS	Director General of Mines Safety
15	Dy. DGMS	Deputy Director General of Mines Safety
16	DGLB	Director General, Labour Bureau
17	DGFASLI	Director General, Factory Advice Services and Labour Institutes
18	FTI	Foreman Training Institute
19	GFR	General Financial Rules
20	G.I.A	Grants-in-aid
21	HRA	House Rent Allowance
22	HBA	House Building Allowance
23	IDS	Inspectorate of Dock Safety
24	LSDM	Limestone & Dolomite Mines Workers
25	LEO	Labour Enforcement Officer
26	NCLPS	National Child Labour Project Societies
27	NGO's	Non Government Organizations
28	NLI	National Labour Institute
29	NVTI	National Vocational Training Institute
30	NICSI	National Industrial Consumer Services Institute
31	PD	Protector Director
32	PAO/Pr.AO	Pay & Accounts Office/ Principal Accounts Office
33	RVTI (W)	Regional Vocational Training Institute for Women
34	RLI	Regional Labour Institute
35	RDAT	Regional Directorate of Apprenticeship Training
36	RLC (C)	Regional Labour Commissioner (Central)
37	RRT	Rent, Rates and Tax
38	SREO	Sub-Regional Employment Officer
39	TA/TPA	Travelling Allowance/Transport Allowance
40	VRC	Vocational Rehabilitation Centre
41	WA	Welfare Administrator
42	WC	Welfare Commissioner
43	UBI	Union Bank of India

## CHAPTER - X

### DIRECTORY OF ACCOUNTING ORGANISATION OF MINISTRY OF LABOUR & EMPLOYMENT

S.No	Name	Designation	Office	Contact	E-Mail
1	Sh. Heeralal Samariya	Secretary	Room No. 104. S.S.Bhawan, New Delhi	011-23473119	secy-labour@nic.in
2	Smt. Sibani Swain	AS & FA	Room No. 112, S.S. Bhawan, New Delhi	011-23711495	asfa-mole@gov.in
3	Dr. Ajay Shankar Singh	CCA	R. No. 614 S.S. Bhawan, New Delhi	011-23717867	cca-mole@gov.in
4	Sh. Rajiv Kumar Khurana	Sr.A.O.	Pr.A.O.(HQ ), New Delhi	011-23718010	khurana.rajiv@gov.in
5	Sh. Punit Kumar	Sr.A.O.	Pr.A.O. (A/C), New Delhi	011-23766127	pp.prabhu@gov.in
6	Sh. Vijay Dadu	Sr.A.O.	IAW-I, New Delhi	011-23473100	vijaydadu.17@gov.in
7	Smt. Sunita Sarkar	Sr.A.O.	PAO-MS Delhi	011-23359852	paomslabour@yahoo.co.in
8	Sh. Bejay Kaul	Sr.A.O.	PAO-DGE Delhi	011-23355748	pao.dge514-mole@gov.in
9	Smt. Parveen Sethi	Sr.A.O.	PAO-CLC	011-23731528	paoclc-labour@gov.in
10	Sh. R.K. Gulati	Sr.A.O.	PAO-LB, Chandigarh	0172-2703767	gulatirk.1965@gov.in
11	Smt. Vijayalakshmi Kailaje	Sr.A.O.	PAO-DGFASLI Mumbai	022-24071506	pao.dgfasli@nic.in



12	Sh. Santosh Kumar	A.O.	PAO-DGMS, Dhanbad	0326-2221017	santosh.kr77@gov.in
13	Smt. M. Ahila	Sr.A.O.	PAO-DGE-II, Chennai	044-22501896	ahila.m@gov.in
14	Sh. R.K. Chandna	Sr.A.O.	DGLW	011-23070786	chandnark@yahoo.co.in
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