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Appendix II-A

(Refers to paragraph 2.3)

**Details of revenue and capital expenditure under
minor head '800-Other Expenditure' in 2009-10**

(₹ in crore)

Sl. no.	Major head	Expenditure under minor head 800- Other Expenditure	Total expenditure under the Major head	Percentage of "Other Expenditure" to "Total Expenditure"
1.	2070-Other Administrative Services	901.09	1286.07	70
2.	2217-Urban Development	659.93	1116.51	59
3.	2225-Welfare of SC, ST and OBCs	299.49	528.47	57
4.	2250-Other Social Services	33.31	33.86	98
5.	2416-Agricultural Financial Institutions	2831.00	2350.64	120
6.	2711-Flood Control and Drainage	150.35	151.37	99
7.	2801-Power	5189.53	7774.11	67
8.	2885-Other Outlays on Industries and Minerals	300.08	301.68	99
9.	3053-Civil Aviation	1080.95	1126.70	96
10.	3275-Other Communication Services	2891.36	5315.01	54
11.	3475-Other General Economic Services	211.24	401.06	53
12.	4070-Capital outlay on other Administrative Services	62.30	65.58	95
13.	4211-Capital Outlay on Family Welfare	1.59	1.59	100
14.	4402-Capital Outlay on Soil and Water Conservation	17.19	18.44	93
15.	4403-Capital Outlay on Animal Husbandry	7.06	9.73	73
16.	4405-Capital Outlay on Fisheries	14.22	21.54	66
17.	4407-Capital Outlay on Plantations	15.00	15.00	100
18.	4702-Capital Outlay on Minor Irrigation	3.44	5.59	61
19.	4859-Capital Outlay on Telecommunication & Electronic Industries	9.73	11.73	83
20.	5275-Capital Outlay on other Communication Services	268.75	273.61	98
21.	5403-Capital Outlay on Oceanographic Research	25.60	26.53	96
22.	5453-Capital Outlay on Foreign Trade	595.50	551.50	108
23.	5455- Capital Outlay on Meteorology	147.62	171.40	86
24.	5475- Capital Outlay on other General Economic Services	183.40	206.10	89
Total		15899.73	21763.82	

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Appendix II-B
(Refers to Paragraph 2.10)
Summarised financial results of Departmentally Managed Government Undertakings

(₹ in lakh)

Sl. No.	Name of the Undertaking	Period of Accounts	Government Capital	Block Assets (Net)	Depreciation to date	Profit(+) Loss(-)	Interest on Government Capital	Total return	%age of total return to mean Capital	Remarks
MINISTRY OF AGRICULTURE										
1.	Delhi Milk Scheme	2009-10	3968.33	23375.79	2790.61	(-) 3808.41	194.65	(-) 3613.76	NA	NA
2.	Ice-cum Freezing Plant, Kochi	2008-09	382.15	1656.28	73.42	(-)101.34	59.23	111.78	Nil	
DEPARTMENT OF ATOMIC ENRGY										
3.	Nuclear Fuel Complex Hyderabad	2008-09	55183.87	32317.60	23066.73	(-)6330.35	4776.15	(-)1554.20	(-)2.91	Provisional
4.	Heavy Water Plant, Mumbai	2004-05								Format of Proforma account is yet to be approved
MINISTRY OF DEFENCE										
5.	Canteen Stores Department	2007-08	48.00	2942.68	3500.69	8080.89	8807.21	16888.1	17.3	97608.94*
MINISTRY OF FINANCE										
6.	Government Alkaloid Works, Neemuch	2008-09	656.74	421.45	235.29	(+)759.40	652.44	1411.84	18.14	7784.65*
7.	Government Alkaloid Works, Ghazipur	2009-10	654.08	297.61	358.60	38.65	121.87	160.52	11.09	1447.43*
8.	Government Opium Factory, Ghazipur	2009-10	444.26	435.75	316.00	(-)306.97	240.47	(-)66.5	(-) 2.33	2855.89*

* Mean Capital

* Mean Capital

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Summarised financial results of Departmentally Managed Government Undertakings

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Sl. No.	Name of the Undertaking	Period of Accounts	Government Capital	Block Assets (Net)	Depreciation to date	Profit(+) Loss(-)	Interest on Government Capital	Total return	%age of total return to mean Capital	Remarks
9.	Government Opium Factory, Neemuch	2008-09	1665.32	978.27	680.76	(+)2088.52	00.00	2088.52	173.35	1204.7*
MINISTRY OF HEALTH AND FAMILY WELFARE										
10.	Central Research Institute, Kasauli	2004-05	906.87	251.03	99.81	124.24	137.04	549.86	38.44	
11.	Government Medical store Depot, Kolkata	2007-08	1972.85	48.87	35.79	(-) 40.99	67.18	26.19	2.75	952.84*
12.	Government Medical store Depot, Hyderabad	2008-09	3403.52	87.64	6.18	(-)94.57	Calculation of interest has not been done	4087.59	120.09	
13.	Government Medical store Depot, Karnal	2007-08	89.42	17.22	1.33	(-) 66.87	-	322.63	-	
14.	Government Medical store Depot, New Delhi	2008-09	29.86	21.19	133.74	(+)527.97		(+)527.97	1768.31	
15.	Vegetable Garden of Central Institute of Psychiatry, Kanke, Ranchi	2009-10	0.31	0.26	-	0.64	0.12	0.81	75.61	
MINISTRY OF INFORMATION AND BROADCASTING										
16.	Film Division	2001-02	3830.07	3821.30	2090.65	(-) 1718.34	455.54	-	-	

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Summarised financial results of Departmentally Managed Government Undertakings

(₹ in lakh)

Sl. No.	Name of the Undertaking	Period of Accounts	Government Capital	Block Assets (Net)	Depreciation to date	Profit(+) Loss(-)	Interest on Government Capital	Total return	%age of total return to mean Capital	Remarks
MINISTRY OF NEW AND RENEWABLE ENERGY										
17.	Indian Renewable Energy Development Agency Ltd	2009-10	53960	4312.32	1515.04	7268.77 (profit after tax)	1454.00	1454.00 (Dividend)	2.74	52980*
MINISTRY OF POWER										
18.	Badarpur Thermal Station, New Delhi	2005-06	42673.00	10445.00	35625.00	3100.00	863.00	3963.00	9.29	BTPS has been merged with NTPC since 30 June 2006
19.	Electricity Department, Andaman and Nicobar Islands	2001-02	17926.41	15464.33	2015.55	(-)55167.01	1718.91	(-) 694.07	(-) 61.40	-
20.	Electricity Department, Lakshadweep	2008-09	11599.68	9307.29	2292.38	(-)4670.00	941.29	614.82		
MINISTRY OF SHIPPING, ROAD TRANSPORT AND HIGH WAYS										
21.	Directorate of Lighthouses and Lightships, Noida	2009-10	21308	21308	9840	4105	527	4632	43.48	
22.	Chandigarh Transport Undertaking	2005-06	9514.45	3776.96	1094.11	(-) 1337.35	400.41	(-) 936.94	(-) 10.06	
23.	State Transport Service, Andaman & Nicobar Islands	2008-09	3438.25	1209.27	1848.35	(-)9917.87	3426.79	(-)2491.08	(-)6.11	

* Mean Capital

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Appendix II-B
(Refers to Paragraph 2.10)
Summarised financial results of Departmentally Managed Government Undertakings

(₹ in lakh)

Sl. No.	Name of the Undertaking	Period of Accounts	Government Capital	Block Assets (Net)	Depreciation to date	Profit(+) Loss(-)	Interest on Government Capital	Total return	%age of total return to mean Capital	Remarks
24.	Andaman Ferry service	2002-03	26092.38	3373.67	5486.23	(-) 32.74	(-) 2553.32	(-) 2586.06	(-) 9.91	-
25.	Goa Ship Yard Ltd	2005-06	1487.00	8927.00	4381.00	2822.00	-	327.00	22.00	
26.	Marine Department (Dockyard) Andaman and Nicobar Islands	2003-04	2884.55	205.10	61.60	(-) 4166.22	(-) 289.41	(-) 4455.63	(-) 154.47	
27.	Shipping Services, Andaman and Nicobar Islands	2003-04	28873.79	10613.10	1695.94	(-) 32275.33	21953.38	(-) 10321.95	(-) 35.75	
MINISTRY OF URBAN DEVELOPMENT										
28.	Department of Publications	2000-01 and onwards	-	-	-	-	-	-	-	Instead of Proforma accounts, the publications department prepares stores accounts which have been audited upto 1999-2000. The Ministry decided in November 2001 to change over the accounting system to commercial pattern of accounts. The department has still not changed over.

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Appendix II-B
(Refers to Paragraph 2.10)
Summarised financial results of Departmentally Managed Government Undertakings

(₹ in lakh)

Sl. No.	Name of the Undertaking	Period of Accounts	Government Capital	Block Assets (Net)	Depreciation to date	Profit(+) Loss(-)	Interest on Government Capital	Total return	%age of total return to mean Capital	Remarks
29.	Government of India Press, Ring Road New Delhi	2008-09	388	NA	18	0	19	NA	NA	
30.	Government of India Press, Rashtrapati Bhavan New Delhi	2007-08	58.24	-	2.72		2.84			
31.	Government of India Press, Nilokheri	2008-09	134	1170	0	0	0	0	0	
32.	Government of India Press, Faridabad	2008-09	873	259	33	0	30	926	106	
33.	Government of India Press, Shimla	2008-09	29	12	1	0	0	1	3.9	
34.	Government of India Press, Coimbatore	2008-09	0	0	130	0	0	0	0	
35.	Government of India Text Book Press, Bhubaneswar	2008-09	249	39	1	0	0	281	112	
36.	Government of India Text Book Press, Mysore	2008-09	0	57	0	0	0	80	0	
37.	Government of India Press, Kolkata	2007-08	79	18	5	-	3	4	0.05	

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Appendix II-B
(Refers to Paragraph 2.10)
Summarised financial results of Departmentally Managed Government Undertakings

(₹ in lakh)

Sl. No.	Name of the Undertaking	Period of Accounts	Government Capital	Block Assets (Net)	Depreciation to date	Profit(+) Loss(-)	Interest on Government Capital	Total return	%age of total return to mean Capital	Remarks
38.	Government of India Press, Koratty	2007-08	222	131	11	-	40	1588	363	
39.	Government of India Press, Nasik	2007-08	868	534	280	-	43	1235	-	
40.	Government of India Press, Aligarh	2007-08	314	162	163	-	15	928	-	
41.	Government of India Text Book Press, Chandigarh	2007-08	6865	182	92	-	12	547	100	
42.	Government of India Press, Gangtok	2007-08	4	7	-	-	-	4	5	
43.	Government of India Press, Satragachi	2006-07	52	0	6	0	2	24	5	

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Appendix II-C
(Refers to Paragraph 2.11)
Statement of losses and irrecoverable dues written off/waived during 2009-10

(₹ in lakh)

Name of Ministry/ Department	Write off of losses and irrecoverable dues due to									
	Failure of system		Neglect/fraud etc.		Other reasons		Waiver of recovery		Ex-gratia Payment	
	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
Agriculture (ICAR)					17	5.02				
Atomic Energy					16	52.27				
Commerce					1	105.00				
Election Commission					1	0.02				
Mines					1	0.03				
Urban Development									41	78.99
Rural Development					5	0.05				
Petroleum & Natural Gas					1	0.41				
Labour & Employment, DGEST					1	0.29				
Rajya Sabha					2	0.23				
CBEC					21	10.67	3	0.10		
Information Technology					3	2.87				
A & N Administration									2	3.00
Space					2	2.97				
Science & Technology					12	1.68				
Defence (BRO & CSD)	8	7.33	16	8.24	66	181.34				
Post & Telecommunication			14	16.59	22	6.16	3	0.09	61	2.83
Power					1	0.07	6	0.26	22	17.00
Water Resources					8	0.93				
Total	8	7.33	30	24.83	180	370.01	12	0.45	126	101.82

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Appendix-II-D

(Refers to Paragraph 2.13.1)

Outstanding Amount of suspense account for purchases abroad (since 2001)

(₹ in thousand)

Sl. No.	Name of the Importer	No. of Loans	Amount
1.	Road & Building Deptt. Gujarat	1	1104
2.	Tamilnadu State Electricity Board	1	5198
3.	Mysore Cement Ltd.	1	4326
4.	Ministry of Railways	2	8399
5.	Pyrites Phosphates & Chemicals Ltd.	2	249513
6.	Rail Coach Factory Kapurthala	1	1895
7.	Railway Board	2	13119
8.	Rail coil spring	1	7111
9.	Ministry of Water Resources	3	9793
10.	Pawan Hans Ltd.	1	574384
11.	Department of telecommunication	6	14737
12.	The Fertilizers & Chemicals Travancore Ltd.	1	341
13.	Indian Farmers Fertilizer Cooperative Ltd	3	14257
14.	Lady Harding Medical college & Associated Hospital	1	9962
15.	Ministry of Health & Family welfare	1	136
16.	Minerals & Metals Trading Corporation	1	14444
17.	Ministry of Home Affairs, New Delhi	1	2255
18.	Ministry of Road Transport and Highways	4	289762
19.	Ministry of Road Transport and Highways-Technical	2	4082
20.	Cochin Port Trust	1	3648
21.	Delhi Electric Supply Undertaking, Delhi	1	78009
22.	Bhillai Steel Plant	1	1200
23.	Coal India Limited (WB)	1	231832
24.	CMAL-DL	1	348
25.	Jhanjra Bhilai Steel Plant	1	906
26.	OIL and Natural Gas Commission	3	59427
27.	Andhra Pradesh State Electricity Board	1	47476
28.	Helicopter Corporation of India	1	672356
29.	KRIBHCO Rain Farmin & Eastern & Western Ghat Project	2	7079
30.	Districty Poverty Initiative Project	1	14630
31.	Government of India, Dis-investment Commission	1	17805
Total			2359534

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**Appendix II-E
(Refers to Paragraph 2.13.2)**

Adverse balances under Debt, Deposit and Remittances heads

(₹ in thousands)

Sl No	Head of Account (Major/Minor Head)		Balance as on 31.3.2010		Period from which balances became adverse
Statement No. 13					
1.	8115.00.101	Depreciation Reserve Fund - Railway Commercial Lines	Dr.	24377858	2009-10
2.	8117.00.101	Railway Development Fund – Commercial Lines	Dr.	7792829	2009-10
3.	8121.00.103	Railway pension fund – Commercial Lines	Dr.	11257942	2009-10
4.	8121.00.108	Staff Benefit Fund (Railway Strategic Lines)	Dr.	2462	2009-10
5.	8229.00.200	Other Development & Welfare Fund	Dr.	1479005	2007-08
6.	8231.00.102	Railway Safety Fund (Strategic)	Dr.	1	2004-05
7.	8336.00.101	Security Deposits	Dr.	6098	2007-08
8.	8443.00.111	Other Departmental Deposits	Dr.	848125	2006-07
9.	8445.00.104	Railway Deposits – Trust Interest Account	Dr.	198265	2005-06
10.	8445.00.800	Railway Deposits – Other Deposits	Dr.	1124688	2005-06
11.	8446.00.800	Postal Deposits – Other Deposits	Dr.	165644	2005-06
12.	8448.00.102	Deposits of Local Funds – Municipal Funds	Dr.	3	2007-08
13.	8448.00.104	Deposits of Local Funds – Funds of Insurance Association of India	Dr.	291	Pre 1976-77
14.	8451.00.101	Bhopal Gas Leak Disaster Relief Fund –Claims and Relief Fund	Dr.	9296337	2005-06
15.	8451.00.102	Bhopal Gas Leak Disaster Relief Fund – Claims and Relief Fund Investment Account	Cr.	9202162	2005-06
16.	8550.00.101	Civil Advances – Forest Advances	Cr.	9344	1995-96
17.	8670.00.110	Electronic Advances	Dr.	409057	2008-09
18.	8671.00.104	Departmental Balances – Defence	Cr.	41438	2004-05

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**Appendix II-E
(Refers to Paragraph 2.13.2)**

Adverse balances under Debt, Deposit and Remittances heads

(₹ in thousands)

Sl No	Head of Account (Major/Minor Head)			Balance as on 31.3.2010	Period from which balances became adverse
Statement No. 14					
19.	6002-207	Loans from the European Economic Community	Dr.	552932	2000-01
20.	6002-208	Loans from the Government of France	Dr.	19721779	2000-01
21.	6002-226	Loans from the Agency for International Development USA	Dr.	29729759	1995-96
22.	6002-227	Loans from Government of USA under PL-480 convertible local currency credits	Dr.	12761314	1995-96
23.	8013-01-101	Deposit Scheme for Retiring Government Employees, 1989	Dr.	620407	2007-08
Statement No. 15					
24.	6202.01.203	University & Higher Education	Cr.	1568	2004-05
25.	6215.02.800	Other Loans	Cr.	16936	2001-02
26.	6216-80-190	Loans to Public Sector and other Undertakings	Cr	2	2008-09
27.	6225.01.800	Other Loans	Cr.	829	1994-95
28.	6245.01.101	Gratuitious Relief	Cr.	830	1986-87
29.	6245.02.101	Gratuitious Relief	Cr.	2157	1997-98
30.	6402.102	Soil Conservation	Cr.	7354	1995-96
31.	6402.203	Land Reclamation and Development	Cr.	592	2007-08
32.	6404.800	Other Loans	Cr.	4099161	2004-05
33.	6405.106	Mechanisation of fishing crafts	Cr.	405	2006-07
34.	6425.108	Loans to other cooperatives	Cr.	3842580	2003-04
35.	6515.102	Community Development	Cr.	65	1986-87
36.	6801.201	Hydel Generation	Cr.	3068415	2004-05
37.	6801.205	Transmission and Distribution	Cr.	897583	2005-06
38.	6851.102	Small Scale Industries	Cr.	3120	2006-07
39.	6857.01.190	Loans to Public Sector and other Undertakings	Cr.	335320	2006-07
40.	7052.02.101	Loans to SDFC	Cr.	2941224	2002-03
41.	7425.800	Other loans	Cr.	3074	2005-06
Loans and Advances to State Governments.					
42.	7601.07	Karnataka	Cr.	4805	2006-07
43.	7601.07	Kerala	Cr.	1213	2006-07

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Appendix II-E
(Refers to Paragraph 2.13.2)

Adverse balances under Debt, Deposit and Remittances heads

(₹ in thousands)

Sl No	Head of Account (Major/Minor Head)		Balance as on 31.3.2010		Period from which balances became adverse
Advance to foreign Governments					
44.	7605.052	Loans to Govt. of Turkmenistan	Cr.	1,23,35	2008-09
45.	7605.053	Loans to Govt. of Khyrgyztan	Cr.	305	2007-08
46.	7605.058	Loans to Govt. of Uzbekistan	Cr.	123161	2007-08
Loans to Government servants etc					
47.	7610.203	Advances for purchase of other conveyances	Cr.	48498	2004-05
Statement No.16					
48.	8001-00-103	Fixed and Time Deposits	Dr.	48	2005-06
49.	8002-00-101	Post Office Certificates	Dr.	1505353	1999-2000
50.	8002-00-103	Treasury Saving Deposit Certificates	Dr.	6962	1976-77
51.	8002-00-105	Bank Series	Dr	189	2007-08

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Appendix II-F

(Refers to Paragraph 2.13.2)

(i) List of adverse balances in selected Pr. AOs

(₹ in thousand)

Name of the Department	Sl No	Head of Accounts	Amount	
Controller of Aids Accounts & Audit	1.	6002- External Debt 207- EEC	552932 Dr.	
	2.	6002- External Debt 208- France	19722406 Dr.	
	3.	6002- External Debt 226- USAID	29729759 Dr.	
	4.	6002- External Debt 227- USA PL 480	12761314 Dr.	
	Total 6002- External Debt (Sl No 1to4)		62,76,64,11	
Department of Economic Affairs	5.	7052-02-101-Loans for Shipping-Coastal shipping- Loans to SDFC	2941224 Cr	
	6.	7605-Advance to Foreign Governments-052 Tukmenistan	12336 Cr.	
	7.	7605-Advance to Foreign Governments-053 Kyrghyztan	305 Cr.	
	8.	7605-Advance to Foreign Governments-058 Uzbekistan	123161 Cr.	
	9.	8002-Saving certificates-104-Defence Savings certificates	95 Dr.	
	10.	8112-Special Deposits and Accounts-117-Deposits of Unit Trust of India	808 Dr.	
	11.	8013-Other Deposits and Accounts -101-Deposits scheme for retiring Govt. employees, 89	619979 Dr.	
	12.	8342-Other Deposits-117-Defined contribution pension scheme for Govt. employees	2475 Dr.	
	13.	8342-Other Deposits-120-Misc.Deposits	1090203 Dr.	
	14.	8443-Civil Deposits-103-Security deposits	3741 Dr.	
	Ministry of Health & Family Welfare	15.	8342-Other Deposits-117-Defined contribution pension scheme for Govt. employees	5699 Dr.
	CBDT	16.	7610-Loans to Govt. Servants-203-Advance for purchase of other conveyance	872 Cr.
	MEA	17.	7610-Loans to Govt. Servants-202-Advance for purchase of Motor conveyance	655 Cr.
		18.	8443-Civil Deposits-113-Deposits for purchase abroad etc.	193987 Dr.
	19.	8443-Civil Deposits-117-Deposits for work done for public bodies or private individuals	260257 Dr.	

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Appendix II-F

(Refers to Paragraph 2.13.2)

(ii) Adverse balances noticed in Pr. AOs but not reflected in consolidated Finance Accounts

(₹ in thousands)

Name of the Department	SI No	Head of Accounts	Amount
Department of Economic affairs	1	8002-Saving Certificates 104-Defence Savings certificates	95 Dr
	2	8002-Saving certificates 117-Deposits of Unit Trust of India	808 Dr
	3	8342-Other Deposits 117-Defined Contribution Pension Scheme for Govt. Employees.	2475 Dr
	4	8342-Other Deposits 120-Misc.Deposits	1090203 Dr
	5	8443-Civil Deposits 103-Security Deposits	3741 Dr
Ministry of Health & Family Welfare	6	8342.00.117-Defined Cont. Pension Scheme For Govt. Employees	5699 Dr
Ministry of External Affairs	7	7610.00.202-Advance for Purchase of Motor Conveyance.	655 Cr
	8	8443.00.113-Deposits for Purchase abroad etc.	193987 Dr
	9	8443.00.117-Deposits for workdone for Public Bodies for Private Individuals	260257 Dr

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Appendix V-A
(Refers to paragraph 5.1)
Total Liability of the Union Government

(₹ in crore)

Year	Internal Debt	External Debt		Public Account*		Total Liability	
		At historical rate	At current rate	Small Savings, Provident Fund etc.	Reserve Fund & Deposits	At historical rate	At current rate
2002-03	1020689	59612	196068	251293	80126	1411720	1548176
2003-04	1141706	46125	184203	241349	92376	1521556	1659634
2004-05	1275971	60877	191271	263048	92989	1692885	1823279
2005-06	1389758	94243	194199	275380	109462	1868843	1968799
2006-07	1544975	102716	201233	307546	131295	2086532	2185049
2007-08	1799651	112031	210104	339815	126787	2378284	2476357
2008-09	2019841	123046	264059	427553	128682	2699122	2840135
2009-10	2328339	134083	249306	463826#	119453#	3045701	3160924

* Public Account liabilities since 1999-2000 exclude the liabilities on account of small savings to the extent invested in Special State Government Securities.

As on 31.3.2010, Public Account liabilities stood at ₹10,67,541 crore, which includes ₹4,82,762 crore invested in Special State Government securities and ₹1,500 crore invested in IIFCL from 2007-08.

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Appendix V-B
(Refers to paragraph 5.6)
Unutilised external assistance – Sector-wise

(₹ in crore)

Sl. No.	Sector	Unutilised external assistance at current rate
1.	Power	7958.87
2.	Roads	11617.47
3.	Social	1571.93
4.	Urban Development	23882.75
5.	Water Resources Management	7195.09
6.	Atomic Energy	3910.62
7.	Agriculture and Rural Development	9557.49
8.	Environment and Forestry	3770.98
9.	Infrastructure sector (General)	5492.86
10.	Others	208.91
11.	Infrastructure sector (Railways)	5201.61
12.	Structure adjustment/Fast disb.	9077.58
13.	Health	4864.68
14.	Industry and Finance	607.18
15.	Energy sector (General)	1475.82
16.	Water Supply and Sanitation	8944.70
Total		105338.54

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APPENDIX-VI-A
(Refers to paragraph 6.4)
Authorisation and disbursements

(₹ in crore)

Nature of disbursements	Original grant/ appropriation	Supplementary grant/ appropriation	Total	Actual disbursements	Saving
A - Civil					
Voted					
I. Revenue	667429.75	81044.43	748474.18	715761.17	32713.01
II. Capital	52991.56	17953.12	70944.68	43030.69	27913.99
III. Loans and Advances	8666.78	2620.60	11287.38	9666.47	1620.91
Total	729088.09	101618.15	830706.24	768458.33	62247.91
Charged					
IV. Revenue	268466.75	49.10	268515.85	255594.04	12921.81
V. Capital	42.17	1.10	43.27	32.85	10.42
VI. Public Debt	1880843.21	1367361.86	3248205.07	3085791.90	162413.17
VII. Loans and Advances	6642.00	2200.00	8842.00	7835.01	1006.99
Total	2155994.13	1369612.06	3525606.19	3349253.80	176352.39
Grand Total	2885082.22	1471230.21	4356312.43	4117712.13	238600.30
Recoveries in reduction of disbursements			131449.43	122438.76	(-) 9010.67
Total Net Provision			4224863.00		
Total Net Disbursement				3995273.37	
B - Posts					
Voted					
I. Revenue	12090.10	432.57	12522.67	13344.83	(+ 822.16)
II. Capital	388.80	0.01	388.81	261.62	127.19
Total	12478.90	432.58	12911.48	13606.45	(+) 694.97
Charged					
III. Revenue	0.10	4.03	4.13	2.11	2.02
IV. Capital	-	0.10	0.10	0.04	0.06
Total	0.10	4.13	4.23	2.15	2.08
Grand Total	12479.00	436.71	12915.71	13608.60	(+) 692.89
Recoveries in reduction of disbursements			322.00	438.94	116.94
Total Net Provision			12593.71		
Total Net Disbursement				13169.66	

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APPENDIX-VI-A
(Refers to paragraph 6.4)
Authorisation and disbursements

(₹ in crore)

Nature of disbursements	Original grant/ appropriation	Supplementary grant/ appropriation	Total	Actual disbursements	saving
C - Defence Services					
Voted					
I. Revenue	90847.25	2732.87	93580.12	94645.46	(+1065.34)
II. Capital	54779.62	-	54779.62	51019.42	3760.20
Total	145626.87	2732.87	148359.74	145664.88	2694.86
Charged					
III. Revenue	23.41	5.96	29.37	23.21	6.16
IV. Capital	44.38	65.77	110.15	92.95	17.20
Total	67.79	71.73	139.52	116.16	23.36
Grand Total	145694.66	2804.60	148499.26	145781.04	2718.22
Recoveries in reduction of disbursements			334.72	292.32	
Total Net Provision			148164.54		
Total Net Disbursement				145488.72	
D – Railways					
Voted	167186.38	5999.23	173185.61	165009.64	8175.97
Charged	139.50	42.71	182.21	192.53	(+10.32)
Total	167325.88	6041.94	173367.82	165202.17	8165.65
Recoveries in reduction of disbursements			61858.02	59062.04	
Total Net Provision			111509.80		
Total Net Disbursement				106140.13	
Total	Voted 1054380.24	110782.83	1165163.07	1092739.30	72423.77
CFI	Charged 2156201.52	1369730.63	3525932.15	3349564.64	176367.51
Grand Total CFI	3210581.76	1480513.46	4691095.22	4442303.94	248791.28
Total recoveries in reduction of expenditure			194364.17	182232.06	11832.11
Total expenditure as per Appropriation Account (CFI)				4260071.88	
Difference with the Figures of Finance Accounts					0.01
Total disbursement from CFI as per Finance Account				4260071.89	

Note: In demands for grants, provision for the charged disbursements is called appropriation and for voted disbursements, it is called grant.

CFI: Consolidated Fund of India

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**APPENDIX-VI-B
(Refers to Paragraph 6.6)
Net savings in Grants/Appropriations**

(₹ in crore)

Grants and Appropriations affected	Unspent provision		Excess		Net saving	
	Revenue	Capital	Revenue	Capital	Revenue	Capital
A - Civil						
Voted	41931.90	29534.90	9218.89	-	32713.01	29534.90
No. of grants	88	72	4	-		
Charged	12921.81	163430.58	-	-	12921.81	163430.58
No. of Appropriations	35	10		-		
B - Posts						
Voted	-	127.19	822.16	-	(+) 822.16*	127.19
No. of grants		1	1	-		
Charged	2.02	0.06	-	-	2.02	0.06
No. of Appropriation	1	1	-	-		
C - Defence Services						
Voted	1549.28	3760.20	2614.62	-	(+)1065.34*	3760.20
No. of grants	3	1	2	-	-	-
Charged	6.76	17.20	0.60	-	6.16	17.20
No of Appropriations	4	1	1	-	-	-
D – Railways						
Voted	4577.45	5505.69	1907.17	-	2670.28	5505.69
No. of grants	7	1	8	-		
Charged	3.31	8.80	19.08	3.36	(+)15.77*	5.44
No of Appropriations	8	1	3	1		

* Excess

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**APPENDIX-VI-C
(Refers to Paragraph 6.7)**

Proportion of Charged and Voted Disbursements under Civil Ministries/Departments

(₹ in crore)

Sl. No	Year	Authorisation			Disbursements			Percentage of	
		Voted	Charged	Total	Voted	Charged	Total	Voted	Charged
1.	1998-99	139083	504105	643188	139488	468679	608167	23	77
2.	1999-2000	157780	512075	669855	148642	453196	601838	25	75
3.	2000-01	173677	530530	704207	160753	405289	566042	28	72
4.	2001-02	218136	481679	699815	201574	473950	675524	30	70
5.	2002-03	230649	547152	777801	213833	504119	717952	30	70
6.	2003-04	254328	564275	818603	231100	599889	830989	28	72
7.	2004-05	278555	703835	982390	252254	724942	977196	26	74
8.	2005-06	330051	1193138	1523189	301269	1288817	1590086	19	81
9.	2006-07	449178	1635986	2085164	415785	1670413	2086198	20	80
10.	2007-08	551115	1894750	2445865	519214	1818879	2338093	22	78
11.	2008-09	780316	2440552	3220868	744116	2404957	3149073	24	76
12.	2009-10	830706	3525606	4356312	768458	3349254	4117712	19	81

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APPENDIX-VII-A
(Refers to paragraph 7.3)

**Statement showing cases of excess expenditure without adequate re-appropriation of funds
(₹ two crore and more)**

					(₹ in crore)
Sl. No.	Minor/Sub-head	Provision	Actual expenditure	Final excess expenditure	
Civil					
2-Department of Agricultural Research and Education					
1.	2415.01.150.05-	O 10.00	4.90	2.45	
	Payment of Net	R (-) 7.55			
	Proceeds of Cess under Agricultural Produce Cess Act, 1940				
4-Atomic Energy					
2.	2852.09.202.01-Fuel	O 696.75	967.70	8.23	
	Fabrication Facilities	S 265.72			
		R (-) 3.00			
11-Department of Commerce					
3.	3453.00.102.01-	O 98.58	98.72	6.07	
	Trade	R (-) 5.93			
	Commissioners				
14-Department of Telecommunications					
4.	3451.00.091.03-	O 265.00	100.00	10.00	
	Centre for	R (-) 175.00			
	Development of Telematics				
5.	2071.01.101.01-	O 1045.00	1493.92	144.43	
	Ordinary Pensions	S 160.67			
		R 143.82			
6.	2071.01.105.02-	O 189.25	277.12	24.02	
	Family Pensions	S 63.85			
19-Ministry of Culture					
7.	2205.00.105.01-	O 39.50	35.26	6.47	
	National Library- Kolkata	R (-)10.71			
8.	4202.04.106.01-	O 5.00	7.13	2.34	
	Buildings	S 4.67			
		R (-) 4.88			
20- Ministry of Defence					
9.	2037.00.102.06-	O 604.37	621.08	16.72	
	Coast Guard	R (-) 0.01			
	Organisation				
10.	2055.00.104.02 –	O 549.93	717.95	149.51	
	Charges paid in	S 12.14			
	respect of J & K	R 6.37			
	Light Infantry				
21-Defence Pensions					
11.	2071.02.101.01-	O 19113.61	30569.31	8175.22	
	Pension and other	S 3327.29			
	Retirement Benefits	R (-) 46.81			

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APPENDIX-VII-A

(Refers to paragraph 7.3)

**Statement showing cases of excess expenditure without adequate re-appropriation of funds
(₹ two crore and more)**

					(₹ in crore)	
Sl. No.	Minor/Sub-head		Provision	Actual expenditure	Final excess expenditure	
12.	2071.02.102.01-	O	635.33	1088.35	325.74	
	Pensions and other	S	87.73			
	Retirement Benefits	R	39.55			
13.	2071.02.103.01-	O	1345.64	2122.06	561.66	
	Pensions and other	S	215.91			
	Retirement Benefits	R	(-)1.15			
31-Ministry of External Affairs						
14.	2061.00.101.01- Management and Establishment	O	1246.32	1375.91	87.87	
		R	41.72			
15.	2061.00.798.03-United Nations Organisations	O	118.59	104.56	3.70	
		R	(-) 17.73			
16.	3605.00.101.10- Aid to Bhutan	O	961.00	1119.72	47.62	
		S	8.00			
		R	103.10			
17.	3605.00.101.11- Aid to Nepal	O	238.00	161.14	11.14	
		R	(-) 88.00			
18.	3605.00.101.17- ITEC Programme	O	70.00	94.61	9.61	
		R	15.00			
19.	4216.01.700.18- External Affairs	O	125.00	83.19	3.19	
		R	(-) 45.00			
34-App.-Interest Payments						
20.	2049.01.103.01- Discount on Treasury Bills- 91 Days Treasury Bills	O	4350.00	2623.35	82.35	
		R	(-) 1809.00			
21.	2049.01.108-182 Days Treasury bills	O	1400.00	830.23	28.23	
		R	(-) 598.00			
22.	2049.01.110- Interest on 364 days Treasury Bills	O	2800.00	1775.60	51.60	
		R	(-)1076.00			
23.	2049.01.115-Interest on Ways & Means Advances	O	405.00	430.92	28.92	
		R	(-) 3.00			
24.	2049.01.200.03- Compensation and other Bonds	O	4897.94	4724.27	63.25	
		R	(-) 236.92			
25.	2049.02.216- Interest on Loans from the IBRD	O	1000.34	572.46	2.04	
		R	(-) 429.92			
26.	2049.03.104.01- General Provident Fund	O	4080.43	3710.24	61.63	
		R	(-) 431.82			
27.	2049.03.104.04- State Railway Provident Fund	O	1241.15	1392.58	24.69	
		R	126.74			

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APPENDIX-VII-A

(Refers to paragraph 7.3)

**Statement showing cases of excess expenditure without adequate re-appropriation of funds
(₹ two crore and more)**

					(₹ in crore)	
Sl. No.	Minor/Sub-head		Provision	Actual expenditure	Final excess expenditure	
28.	2049.03.104.02-Other State Provident Funds	O R	1332.27 35.17	1546.21	178.77	
29.	2049.03.110.01- Bonus for undisbursed Pay of India Ranks	O R	90.19 79.14	301.70	132.37	
30.	2049.05.103-Interest on Railway Development Fund	O R	138.29 (-) 27.94	122.36	12.01	
35-Transfers to State and Union Territory Governments						
31.	2245.80.103.01- Assistance to State from NCCF for calamities of severe nature	O S R	2500.00 1200.00 (-) 1098.48	3261.52	660.00	
37-Repayment of Debt						
32.	6001.00.103.01-91 Days Treasury Bills (Charged)	O S	173548.00 130001.00	305549.00	2000.00	
33.	6001.00.106.30- 8% Savings Bonds,2003(Charged)	O R	6377.00 (-)157.48	6405.58	186.06	
34.	6001.00.108-182 days Treasury Bills (Charged)	O S	38034.00 2516.00	41550.00	1000.00	
39-Pensions						
35.	2071.01.101.01- Ordinary Pensions	O S R	5720.08 3374.00 (-) 18.04	9488.67	412.63	
49-Department of Heavy Industry						
36.	4858.60.190.05- Investment in Instrumentation Ltd.	O S R	2.32 0.02 5.00	45.68	38.34	
53-Police						
37.	4055.00.203.01- Directorate General of Border Security Force	O S R	819.26 0.09 104.80	932.95	8.80	
38.	4055.00.203.02-Indo- Tibetan Border Police	O S R	227.35 0.02 (-) 2.53	260.13	35.29	
54-Other Expenditure of the Ministry of Home Affairs						
39.	2235.60.107.03- Central Government Pension	O R	550.00 114.00	825.01	161.01	

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APPENDIX-VII-A

(Refers to paragraph 7.3)

**Statement showing cases of excess expenditure without adequate re-appropriation of funds
(₹ two crore and more)**

					(₹ in crore)	
Sl. No.	Minor/Sub-head		Provision	Actual expenditure	Final excess expenditure	
64-Ministry of Micro, Small and Medium Enterprises						
40.	2851.00.200.16-Prime Minister's Employment Generation Programme	O	547.80	409.68	2.05	
		R	(-)140.17			
73-Ministry of Planning						
41.	3475.00.800.52-50 th Year Initiative for Planning	O	30.71	9.84	6.90	
		R	(-) 27.77			
42.	5475.00.800.14-Modernisation of Office Systems	O	13.00	9.18	2.02	
		R	(-) 5.84			
87-Ministry of Road Transport and Highways						
43.	3054.02.337.05-Maintenance by Border Roads Wing	O	96.97	99.47	2.50	
44.	3601.01.821.02-Road Works under BRDB	O	1618.01	1173.27	22.27	
		R	(-)467.01			
45.	3601.01.821.04-Expenditure on Security Cover	O	34.11	42.94	8.83	
95-Andaman & Nicobar Islands						
46.	5054.03.337.01 – Andaman Trunk Road	O	13.50	21.10	2.70	
		R	4.90			
100-Department of Urban Development						
47.	2216.05.053.01- Repair & Maintenance of Residential Buildings	O	276.50	297.19	3.21	
		R	17.48			
48.	2216.05.053.02-Construction	O	16.00	13.58	3.58	
		R	(-) 6.00			
49.	2217.05.191.04-Jawahar Lal Nehru National Urban Renewal Mission	O	15.00	8.73	2.73	
		R	(-) 9.00			
103-Ministry of Water Resources						
50.	3451.00.090.16-Ministry of Water Resources	O	21.00	27.51	4.51	
		R	2.00			
51.	2701.80.001.01-Central Water Commission	O	23.00	25.57	2.32	
		R	0.25			
52.	2701.80.002.01-Central Water Commission	O	69.22	82.02	9.84	
		S	2.96			

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APPENDIX-VII-A

(Refers to paragraph 7.3)

**Statement showing cases of excess expenditure without adequate re-appropriation of funds
(₹ two crore and more)**

<i>(₹ in crore)</i>					
Sl. No.	Minor/Sub-head		Provision	Actual expenditure	Final excess expenditure
53.	2701.80.004.01- National Institute of Hydrology	O	5.30	10.04	4.74
54.	2701.80.004.03- Central Water and Power Research Station	O R	31.50 1.80	43.25	9.95
55.	2701.80.006.01- Central Water Commission	O R	21.90 0.45	26.35	4.00
56.	2702.02.005.01- Central Ground Water Board	O R	95.00 8.11	108.81	5.71
57.	2711.01.800.01- Central Water Commission	O R	55.00 5.00	65.35	5.35
Department of Posts					
13-Postal Services					
58.	3201.01.101.01-Circle Offices	O S R	147.76 0.45 36.79	189.34	4.34
59.	3201.01.101.03- Postal Divisions (Voted)	O S R	292.60 1.66 39.82	346.38	12.30
60.	3201.02.101.01- Existing Post Offices	O S R	4224.31 136.39 123.16	4731.67	247.81
61.	3201.02.101.10- Gramin Dak Sevak	O R	2072.84 (-) 406.58	1829.67	163.41
62.	3201.02.101.04- Premium Product Services	O R	87.88 (-) 1.95	88.87	2.94
63.	3201.02.102.02- Gramin Dak Sevak Mail Man	O R	32.00 0.75	39.88	7.13
64.	3201.02.103.06- Others	O R	136.04 11.46	153.47	5.97
65.	3201.02.104.05- Other Items	O R	100.00 (-) 100.00	65.24	65.24
66.	3201.02.104.08- Annual Maintenance	O R	27.00 (-) 15.00	17.50	5.50
67.	3201.03.101.08- Postal Life Insurance Branch Circle Offices	O R	50.60 5.91	58.59	2.08
68.	3201.04.101.01-Cost of Pay & Allowances of Audit Staff	O R	60.00 7.96	71.38	3.42

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APPENDIX-VII-A

(Refers to paragraph 7.3)

**Statement showing cases of excess expenditure without adequate re-appropriation of funds
(₹ two crore and more)**

					(₹ in crore)	
Sl. No.	Minor/Sub-head		Provision	Actual expenditure	Final excess expenditure	
69.	3201.04.102.02 - Postal Accounts Offices Circle	O	220.21	276.14	43.14	
		S	2.07			
		R	10.72			
70.	3201.05.053.03- Building Establishment	O	29.94	36.74	3.74	
		R	3.06			
71.	3201.06.101.05- Payment under CGHS Schemes	O	17.40	20.34	2.84	
		R	0.10			
72.	3201.07.101.01- Superannuation and Retirement allowances	O	1237.00	1519.14	262.14	
		S	13.00			
		R	7.00			
73.	3201.07.101.03- Payment to Pensioners of erstwhile Combined P&T Department	O	0.00	13.36	13.36	
74.	3201.07.102 - Commutated Value of Pension	O	350.00	447.33	24.33	
		S	130.00			
		R	(-) 57.00			
75.	3201.07.104- Gratuities	O	370.00	458.70	31.70	
		S	80.00			
		R	(-) 23.00			
76.	3201.07.108- Leave Encashment Benefits	O	150.00	182.15	13.15	
		S	10.00			
		R	9.00			
77.	3201.07.110- Government Contribution to defined New Pension Scheme	O	13.00	34.31	10.31	
		S	2.00			
		R	9.00			
78.	3201.60.102 – Social Security and Welfare Programme	O	6.00	9.05	3.05	
79.	5201.00.104- Mechanisation and Modernisation of Postal Services (Voted)	O	360.25	241.24	41.22	
		R	(-) 160.23			
Defence Services						
22-Defence Services-Army						
80.	2076.00.101-Pay and Allowances of Army	O	33125.80	36191.25	3065.45	
81.	2076.00.103-Pay and Allowances and Misc. Expenses of Auxillary Forces	O	686.78	704.98	18.20	

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APPENDIX-VII-A

(Refers to paragraph 7.3)

**Statement showing cases of excess expenditure without adequate re-appropriation of funds
(₹ two crore and more)**

<i>(₹ in crore)</i>							
Sl. No.	Minor/Sub-head		Provision	Actual expenditure	Final excess expenditure		
82.	2076.00.104-Pay and Allowances of Civilians	O	2961.13	3132.27	171.14		
83.	2076.00.105-Transportation	O	1468.20	1791.54	323.34		
84.	2076.00.106-Military Forms	O	215.13	218.52	3.39		
85.	2076.00.107-Ex-Servicemen Contributory Health Scheme	O	690.00	891.96	201.96		
86.	2076.00.109-Inspection Organisation	O	557.96	609.13	51.17		
23 – Defence Services- Navy							
87.	2077.00.101-Pay and Allowances of Navy	O S	1600.00 733.32	2656.90	323.58		
88.	2077.00.104 – Pay and Allowances of Civilians	O	1249.80	1314.01	64.21		
89.	2077.00.105 – Transportation	O	225.00	232.54	7.54		
26- Defence Services-Research and Development							
90.	2080.00.101 – Pay and Allowances of Service Personnel	O	156.69	220.34	63.65		
91.	2080.00.102 – Pay and Allowances of Civilians	O	1440.69	1525.66	84.97		
27– Capital Outlay on Defence Services							
92.	4076.01.102 – Heavy and Medium Vehicles	O	831.80	1273.56	441.76		
93.	4076.02.204 – Naval Fleet	O	6840.81	7459.57	618.76		
94.	4076.05.052–Machinery and Equipment	O	3302.89	3802.26	499.37		
Total					21774.78		

**Report of the CAG on
Union Government Accounts 2009-10**

APPENDIX-VII-B

(Refers to paragraph 7.4)

Statement showing savings of ₹100 crore or more under various Grants/appropriations

(₹ in crore)

Sl. No	Grant No. and Controlling Ministry/department	Amount of saving
Civil		
Revenue – Voted		
1.	1-Department of Agriculture & Co-operation	155.13
2.	3-Department of Animal Husbandry, Dairying and Fisheries	333.09
3.	4- Atomic Energy	150.80
4.	5- Nuclear Power Schemes	417.46
5.	7- Department of Fertilisers	550.56
6.	15- Department of Information Technology	883.56
7.	17 -Department of Food and Public Distribution	225.61
8.	31- Ministry of External Affairs	279.72
9.	32- Department of Economic Affairs	308.66
10.	33- Department of Financial Services	1872.72
11.	35 -Transfers to State and UT Governments	5708.01
12.	42- Direct taxes	158.13
13.	46 –Department of Health and Family Welfare	603.64
14.	53 –Police	285.92
15.	56- Ministry of Housing and Urban Poverty Alleviation	276.21
16.	57 -Department of School Education & Literacy	4767.74
17.	58- Department of Higher Education	1552.60
18.	59 - Ministry of Information and Broadcasting	219.75
19.	60- Ministry of Labour and Employment	185.26
20.	62 -Law & Justice	243.48
21.	64 - Ministry of Micro, Small and Medium Enterprises	335.07
22.	69 - Ministry of Panchayati Raj	1003.89
23.	73 - Ministry of Planning	334.23
24.	74 - Ministry of Power	2325.67
25.	80- Department of Rural Development	11142.92
26.	81- Department of Land Resources	380.57
27.	85 –Department of Biotechnology	117.46
28.	86 –Ministry of Shipping	613.26
29.	87- Ministry of Road Transport and Highways	3098.99
30.	90- Ministry of Statistics and Programme Implementation	150.04
31.	92 -Ministry of Textiles	298.08
32.	97- Dadra and Nagar Haveli	718.58
33.	98- Daman and Diu	178.43
Revenue – Charged		
34.	34-Appropriation – Interest Payments	6996.56
35.	35-Transfers to State & UT Governments	4800.00
36.	94-Ministry of Tribal Affairs	1112.65
Capital – Voted		
37.	4-Atomic Energy	109.10
38.	20- Ministry of Defence	424.64
39.	28-Ministry of Development of North Eastern Region	129.44
40.	32-Department of Economic Affairs	12280.57
41.	33-Department of Financial Services	2075.00
42.	36-Loans to Government Servants etc.	120.14
43.	42-Direct Taxes	608.70

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APPENDIX-VII-B

(Refers to paragraph 7.4)

Statement showing savings of ₹100 crore or more under various Grants/appropriations

(₹ in crore)

Sl. No	Grant No. and Controlling Ministry/department	Amount of saving
44.	43- Indirect Taxes	204.86
45.	44-Department of Disinvestment	5379.90
46.	46-Department of Health and Family Welfare	996.18
47.	49-Department of Heavy Industry	168.05
48.	53-Police	2252.10
49.	57-Department of School Education and Literacy	500.00
50.	59-Ministry of Information and Broadcasting	278.08
51.	74-Ministry of Power	336.24
52.	86-Ministry of Shipping	106.33
53.	87-Ministry of Road Transport & Highways	1987.90
54.	89-Department of Space	764.67
Capital – Charged		
55.	35-Transfers to State and UT Governments	1000.94
56.	37-Appropriation - Repayment of Debt	162413.18
Defence Services		
Revenue - Voted		
57.	24-Defence Services – Air Force	564.79
58.	25-Defence Ordnance Factories	553.04
59.	26-Defence Services – Research and Development	431.46
Capital - Voted		
60.	27-Capital Outlay on Defence Services	3760.20
Department of Posts		
Capital - Voted		
61.	13-Postal Services	127.19
Railways		
Revenue -Voted		
62.	10-Operating Expenses – Fuel	150.25
63.	14-Appropriation to Funds – DRF, DF, PF and CF	4301.51
Capital - Voted		
64.	16-Assets- Acquisition, Construction and Replacement – Capital	2020.71
65.	16-Assets- Acquisition, Construction and Replacement – Railway Fund	2815.59
66.	16- Assets- Acquisition, Construction and Replacement – Railway Safety Fund	649.98
Total		260295.19

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APPENDIX-VII-C
(Refers to paragraph 7.5)

**Statement showing persistent savings of ₹100 crore or more under various grants/ appropriations
(₹ in crore)**

Grant No. and controlling Ministry/Department	Year	Savings during the year
Civil-Revenue (Voted)		
5- Nuclear Power Schemes	2007-08	709.46
	2008-09	520.94
	2009-10	417.46
15-Department of Information Technology	2007-08	238.62
	2008-09	257.57
	2009-10	883.56
17- Department of Food and Public Distribution	2007-08	495.87
	2008-09	276.69
	2009-10	225.61
31-Ministry of External Affairs	2007-08	164.43
	2008-09	185.62
	2009-10	279.72
33 – Department of Financial Services	2007-08	1224.47
	2008-09	922.66
	2009-10	1872.72
35 – Transfers to State and Union Territory Governments	2007-08	1481.30
	2008-09	2662.90
	2009-10	5708.01
46 – Department of Health and Family Welfare	2007-08	1467.46
	2008-09	1474.84
	2009-10	603.64
53 – Police	2007-08	285.07
	2008-09	883.98
	2009-10	285.92
57 – Department of School Education & Literacy	2007-08	2668.29
	2008-09	4906.88
	2009-10	4767.74
58-Department of Higher Education	2007-08	2952.13
	2008-09	185.14
	2009-10	1552.60
62 – Law & Justice	2007-08	309.78
	2008-09	159.84
	2009-10	243.48
64-M/o of Micro, Small and Medium Enterprises	2007-08	103.14
	2008-09	136.36
	2009-10	335.07
69-Ministry of Panchayati Raj	2007-08	1082.04
	2008-09	788.10
	2009-10	1003.89
74-Ministry of Power	2007-08	576.21
	2008-09	252.86
	2009-10	2325.67
86-Department of Shipping	2007-08	210.92
	2008-09	154.19
	2009-10	613.26

Report of the CAG on
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APPENDIX-VII-C
(Refers to paragraph 7.5)

**Statement showing persistent savings of ₹100 crore or more under various grants/ appropriations
(₹ in crore)**

Grant No. and controlling Ministry/Department	Year	Savings during the year
87-Ministry of Road Transport and Highways	2007-08	335.62
	2008-09	171.02
	2009-10	3098.99
92- Ministry of Textiles	2007-08	147.35
	2008-09	276.59
	2009-10	298.08
Revenue (Charged)		
34-Appropriation – Interest Payments	2007-08	815.53
	2008-09	6321.66
	2009-10	6996.56
35 – Transfers to State and UT Governments	2007-08	3748.34
	2008-09	7233.77
	2009-10	4800.00
94- Ministry of Tribal Affairs	2007-08	150.53
	2008-09	230.10
	2009-10	1112.65
Capital (Voted)		
20-Ministry of Defence	2007-08	493.83
	2008-09	438.12
	2009-10	424.64
33-Department of Financial Services	2007-08	3710.03
	2008-09	3071.96
	2009-10	2075.00
49-Department of Heavy Industry	2007-08	178.56
	2008-09	157.63
	2009-10	168.05
53 – Police	2007-08	1788.67
	2008-09	2225.51
	2009-10	2252.10
86-Department of Shipping	2007-08	189.74
	2008-09	252.46
	2009-10	106.33
87-Ministry of Road Transport & Highways	2007-08	175.79
	2008-09	400.07
	2009-10	1987.90
89-Department of Space	2007-08	205.85
	2008-09	715.71
	2009-10	764.67
Department of Posts-Capital (Voted)		
Department of Posts	2007-08	141.79
	2008-09	182.31
	2009-10	127.19
Defence Services-Capital (Voted)		
26 – Capital Outlay on Defence Services	2007-08	4417.70
	2008-09	7081.13
	2009-10	3760.20

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APPENDIX-VII-D
(Refers to paragraph 7.7)

Cases where the amounts surrendered were more than the savings

(₹ in crore)

Sl. No	Grant/Appropriation	Total savings	Amount surrendered
Civil			
Revenue – Voted			
1.	14-Department of Telecommunications	87.82*	40.21
2.	31-Ministry of External Affairs	279.72	314.66
3.	35 – Transfers to State and UT Governments	5708.01	6358.02
4.	45-Ministry of Food Processing Industries	60.90	61.25
5.	49-Department of Heavy Industry	79.39	79.63
6.	103-Ministry of Water Resources	50.66	63.26
Capital – Voted			
7.	17-Department of Food and Public Distribution	0.13	0.19
8.	19-Ministry of Culture	22.88	23.40
9.	73-Ministry of Planning	27.47	29.05
Postal Services			
Capital – Voted			
10.	13- Postal Services	127.25	164.14
Defence Services			
Revenue – Voted			
11.	22- Defence Services – Army	2464.11**	838.33
12.	27-Capital Outlay on Defence Services	3760.20	3851.77

*Excess expenditure of ₹87.82 crore.

**Excess expenditure of ₹2464.11 crore.

**Report of the CAG on
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Appendix-VII-E
(Refers to paragraph 7.8)

**Cases where major portion of savings were surrendered on
31 March 2010 and the details of amount lapsed**

(₹ in crore)

Sl. No	Description of Grant	Amount of saving	Amount surrendered	Amount surrendered on 31 st March 2010	Percentage of amount surrendered on 31 st March in comparison with savings	Amount not surrendered and lapsed
CIVIL						
Revenue (Voted)						
1.	1-Department of Agriculture & Co-operation	155.13	118.08	118.08	76	37.05
2.	3-Department of Animal Husbandry, Dairying and Fisheries	333.09	317.07	317.07	95	16.02
3.	17 – Department of Food and Public Distribution	225.61	223.88	223.88	99	1.73
4.	31 – Ministry of External Affairs	279.72	314.66 *	314.66	112	34.94*
5.	32 – Department of Economic Affairs	308.66	213.38	213.38	69	95.28
6.	33-Department of Financial Services	1872.72	1868.29	1868.29	100	4.43
7.	35 – Transfers to State and UT Governments	5708.01	6358.02*	6358.02	111	650.01*
8.	42-Direct taxes	158.13	95.45	95.45	60	62.68
9.	46 – Department of Health and Family Welfare	603.64	363.78	363.78	60	239.86
10.	53 – Police	285.92	Nil.	Nil.	N.A.	285.92
11.	56- Ministry of Housing and Urban Poverty Alleviation	276.21	268.77	268.77	97	7.44
12.	57 – Department of School Education & Literacy	4767.74	4032.70	4032.70	85	735.04
13.	58 – Department of Higher Education	1552.60	1369.76	1369.76	88	182.84
14.	59 - Ministry of Information and Broadcasting	219.75	214.00	214.00	97	5.75
15.	60-Ministry of Labour and Employment	185.26	82.48	82.48	45	102.78
16.	62 – Law & Justice	243.48	180.03	180.03	74	63.45
17.	64 – Ministry of Micro, Small and Medium Enterprises	335.07	318.19	318.19	95	16.88
18.	73 – Ministry of Planning	334.23	311.68	311.68	93	22.55
19.	74 – Ministry of Power	2325.67	2323.20	2323.20	100	2.47

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Appendix-VII-E
(Refers to paragraph 7.8)

**Cases where major portion of savings were surrendered on
31 March 2010 and the details of amount lapsed**

(₹ in crore)

Sl. No	Description of Grant	Amount of saving	Amount surrendered	Amount surrendered on 31 st March 2010	Percentage of amount surrendered on 31 st March in comparison with savings	Amount not surrendered and lapsed
20.	80- Department of Rural Development	11142.92	11139.37	11139.37	100	3.55
21.	81-Department of Land Resources	380.57	380.40	380.40	100	0.17
22.	85 – Department of Biotechnology	117.46	114.40	114.40	97	3.06
23.	86 – Department of Shipping	613.26	545.86	545.86	89	67.40
24.	87 – Ministry of Road Transport and Highways	3098.99	2539.44	2539.44	82	559.55
25.	90 – Ministry of Statistics and Programme Implementation	150.04	94.93	94.93	63	55.11
26.	92 – Ministry of Textiles	298.08	276.77	276.77	93	21.31
27.	97 – Dadra and Nagar Haveli	718.58	695.53	695.53	97	23.05
28.	98 – Daman and Diu	178.43	176.92	176.92	99	1.51
Revenue - Charged						
29.	34 – Appropriation – Interest Payments	6996.56	6744.65	6744.65	96	251.91
30.	35 – Transfers to State & UT Governments	4800.00	4800.00	4800.00	100	--
31.	94– Ministry of Tribal Affairs	1112.65	1112.65	1112.65	100	--
Capital - Voted						
32.	20 – Ministry of Defence	424.64	406.10	406.10	96	18.54
33.	28 – Ministry of Development of North Eastern Region	129.44	129.39	129.39	100	0.05
34.	32 – Department of Economic Affairs	12280.57	12279.77	12279.77	100	0.08
35.	33-Department of Financial Services	2075.00	2075.00	2075.00	100	--
36.	36 – Loans to Government Servants etc.	120.14	88.81	88.81	74	31.33
37.	42 – Direct Taxes	608.70	608.29	608.29	100	0.41
38.	43 – Indirect Taxes	204.86	171.32	171.32	84	33.54
39.	44- Department of Disinvestment	5379.90	5379.90	5379.90	100	--
40.	46 – Department of Health and Family Welfare	996.18	966.03	966.03	100	0.15

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Appendix-VII-E
(Refers to paragraph 7.8)

**Cases where major portion of savings were surrendered on
31 March 2010 and the details of amount lapsed**

(₹ in crore)

Sl. No	Description of Grant	Amount of saving	Amount surrendered	Amount surrendered on 31 st March 2010	Percentage of amount surrendered on 31 st March in comparison with savings	Amount not surrendered and lapsed
41.	49 – Department of Heavy Industry	168.05	168.01	168.01	100	0.04
42.	53 – Police	2252.10	1519.52	1519.52	67	732.58
43.	57 – Department of School Education and Literacy	500.00	500.00	500.00	100	--
44.	59- Ministry of Information and Broadcasting	278.08	277.86	277.86	100	0.22
45.	74-Ministry of Power	336.24	333.59	333.59	99	2.65
46.	86 – Department of Shipping	106.33	102.25	102.25	96	4.08
47.	87– Department of Road Transport & Highways	1987.90	1778.42	1778.42	89	209.48
Capital-Charged						
48.	35 – Transfers to State and UT Governments	1000.94	1000.94	1000.94	100	--
49.	37 – Appropriation - Repayment of Debt	162413.18	4336.99	4336.99	2	158076.19
Defence Services						
Revenue (Voted)						
50.	26 – Defence Research and Development Organisation	431.46	408.18	408.18	95	23.28
Capital (Voted)						
51.	27 – Capital Outlay on Defence Services	3760.20	3851.77*	3851.77	102	--

* The amount surrendered was more than the savings but did not amount to excess as final expenditure was within the authorized provision.

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APPENDIX VII-F

(Refers to paragraph 7.11)

**Significant cases of major appropriation which were injudicious on account of non-utilisation
(Re-appropriation of amount of ₹ one crore and more)**

(₹ in crore)

Sl no.	Number and name of grant	Major Head	Sub-Head	Amount of re-appropriation to the sub-head	Final savings under sub-head after re-appropriation
Civil					
1.	1-Department of Agriculture & Cooperation	2401-Crop & Husbandry	2401.00.107.01-Directorate of Plant Protection, Quarantine and Storage	2.40	3.36
2.	4-Atomic Energy	3401-Atomic Energy Research	3401.00.004.01-Bhabha Atomic Research Centre	4.30	37.26
3.	-do-	4861-Capital Outlay on Atomic Energy Industries	4861.60.204.01-Board of Radiation and Isotope Technology	3.85	5.32
4.	14-Department of Telecommunications	3275-Other Communication Services	3275.00.101.01-Wireless Planning and Coordination	7.84	11.12
5.	16-Department of Consumer Affairs	3456-Civil Supplies	3456.00.001.02-Consumer Protection Cell	4.05	8.73
6.	19-Ministry of Culture	2205-Art and Culture	2205.00.107.20-Modernisation of Museums in Metro Cities	1.60	2.50
7.	20-Ministry of Defence	2052-Secretariat General Services	2052.00.092.03-Defence Estate Organisation	1.19	2.63
8.	-do-	2075-Miscellaneous General Services	2075.00.108.01-Directorate of Canteen Services	6.19	61.47
9.	21-Defence Pensions	2071-Pensions and Other Retirement Benefits	2071.02.103.03-Leave Encashment	1.15	33.57
10.	29-Ministry of Earth Sciences	5403-Capital Outlay on Oceanographic Research	5403.00.800.02-Integrated Coastal & Marine Area Management (ICAMAM)	1.50	1.51
11.	31-Ministry of External Affairs	2061-External Affairs	2061.00.105.01-Central Passport and Emigration Organisation	10.07	21.89

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APPENDIX VII-F

(Refers to paragraph 7.11)

**Significant cases of major appropriation which were injudicious on account of non-utilisation
(Re-appropriation of amount of ₹ one crore and more)**

(₹ in crore)

Sl no.	Number and name of grant	Major Head	Sub-Head	Amount of re-appropriation to the sub-head	Final savings under sub-head after re-appropriation
12.	34-Interest Payments	2049-Interest Payments	2049.03.108.06-Postal Insurance and Life Annuity Fund (Charged)	220.00	278.95
13.	-do-	-do-	2049.03.111.01-Interest on Deposits Scheme for retiring Government employees (Charged)	2.00	5.47
14.	-do-	-do-	2049.03.101.01-Railway Depreciation Reserve Fund (Charged)	37.06	74.27
15.	37-Repayment of Debt	6001-Internal Debt of the Central Government	6001.00.115-14 days Treasury bills	156653.18	160945.82
16.	43-Indirect Taxes	2038-Union Excise Duties	2038.00.101.05-Pay and Accounts Offices (Central Excise) of Principal Chief Controller of Accounts, CBEC	4.09	4.50
17.	-do-	2216-Housing	2216.01.700.03-Maintenance & Repair	1.48	2.59
18.	46-Department of Health and Family Welfare	2210-Medical and Public Health	2210.01.001.03-Directorate General of Health Services	7.76	10.11
19.	-do-	2211-Family Welfare	2211.00.001.02-Expenditure in Union Territories without Legislature	1.72	4.14
20.	-do-	-do-	2211.00.101.01-Expenditure in Union Territories without Legislature	1.55	2.18
21.	-do-	-do-	2211.00.106.01-Activities at Headquarters	1.00	2.98
22.	-do-	-do-	2211.00.106.10-Information, Education and Communication – RCH Project	11.75	11.86
23.	-do-	4210-Capital Outlay on Medical and Public Health	4210.01.103.04-Setting up of Dispensaries/ Hospitals	3.96	4.01

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APPENDIX VII-F

(Refers to paragraph 7.11)

**Significant cases of major appropriation which were injudicious on account of non-utilisation
(Re-appropriation of amount of ₹ one crore and more)**

(₹ in crore)

Sl no.	Number and name of grant	Major Head	Sub-Head	Amount of re-appropriation to the sub-head	Final savings under sub-head after re-appropriation
24.	49-Department of Heavy Industry	6858-Loans for Engineering Industries	6858.60.190.12-Loans to Instrumentation Ltd.	38.36	38.36
25.	51-Ministry of Home Affairs	4070-Capital Outlay on Other Administrative Services	4070.00.800.14-Intelligence Bureau	3.50	5.71
26.	53-Police	2055-Police	2055.00.114.01-Inter-State Police Wireless Scheme	1.33	1.55
27.	54-Other Expenditure of the Ministry of Home Affairs	3601-Grants-in-aid to State Governments	3601.01.146.01-Enhance Compensation for death, injury, damage to properties damaged to uninsured Commercial/Industrial properties in 1984 riot	12.00	14.71
28.	58-Department of Higher Education	2202-General Education	2202.05.001.04-Central Institute of Indian Languages, (Bhartiya Bhasha Sansthan) Mysore and Regional Language Centers	3.56	3.73
29.	-do-	2203-Technical Education	2203.00.112.17-National Institute for Foundry and Forge Technology, Ranchi	3.43	5.00
30.	60-Ministry of Labour and Employment	2230-Labour and Employment	2230.01.109.04-Health	2.55	5.81
31.	64-Ministry of Micro, Small and Medium Enterprises	2851-Village and Small Industries	2851.00.102.80-Upgradation of Data Base	1.09	3.03
32.	87-Ministry of Road Transport and Highways	3451-Secretariate-Economic Services	3451.00.090.11-Ministry of Road and Transport and Highways	4.96	16.15
33.	101-Public Works	2059-Public Works	2059.80.001.02-Execution	5.76	6.55
34.	-do-	4059-Capital Outlay on Public Works	4059.01.051.01-Buildings	3.60	7.63

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**APPENDIX VII-F
(Refers to paragraph 7.11)**

**Significant cases of major appropriation which were injudicious on account of non-utilisation
(Re-appropriation of amount of ₹ one crore and more)**

(₹ in crore)

Sl no.	Number and name of grant	Major Head	Sub-Head	Amount of re-appropriation to the sub-head	Final savings under sub-head after re-appropriation
35.	93-Ministry of Tourism	3452-Tourism	3452.01.102.07-Product/Infrastructure Development for Destination and Circuits	8.00	12.83
36.	103-Ministry of Water Resources	2701-Major and Medium Irrigation	2701.80.800.13-Investigation of Water Resources Development Scheme	2.00	4.99
37.	-do-	2702-Minor Irrigation	2702.02.005.16-Ground Water Management and Regulation	1.98	3.06
Department of Posts					
38.	13- Postal Services	3201-Postal services	3201.02.104.01-Research & Development	2.09	2.68
Defence Services					
39.	22-Defence Services -Army	2076-Defence Services-Army	2076.00.800-Other Expenditure	42.57	70.93
40.	24 – Defence Services - Air Force	2078 – Defence Services – Air Force	2078.00.105 – Transportation	9.76	25.99
41.	25 – Defence Ordnance	2079-Defence Ordnance	2079.00.110-Stores	109.39	203.99
42.	27-Capital Outlay on Defence Services	4076-Capital Outlay on Defence Services	4076.01.050 –Land	6.75	17.79
43.	-do-	-do-	4076.05.111 – Works	1.50	1.82
Total				157253.87	

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APPENDIX VII-G

(Refers to paragraph 7.12)

**Significant cases of major appropriation which were injudicious
on account of final excess under the sub-head**

(Re-appropriation of amount more than ₹ one crore only have been mentioned)

(₹ in crore)

Sl no.	Number and name of grant	Major head	Minor/ Sub-head	Amount of re-appropriation from the Minor/ sub-head	Amount of excess under the Minor/ sub-head after re-appropriation
Civil					
1.	4-Atomic Energy	2852-Industries	2852.09.202.01-Fuel Fabrication Facilities	3.00	8.23
2.	11-Department of Commerce	3453-Foreign Trade and Export Promotion	3453.00.102.01-Trade Commissioners	5.93	6.07
3.	21- Defence Pensions	2071- Pensions and Other Retirement Benefits	2071.02.101.01- Pensions and Other Retirement Benefits	46.81	8175.22
4.	-do-	-do-	2071.02.103.01- Pensions and Other Retirement Benefits	1.15	561.65
5.	34-Appropriation- Interest Payments	2049- Interest Payments	2049.03.115-Interest on Ways & Means Advances (Charged)	3.00	28.92
6.	39-Pensions	2071-Pensions and other Retirement Benefits	2071.01.101.01-Ordinary Pensions	18.04	412.63
7.	53-Police	4055-Capital outlay on Police	4055.00.203.02-Indo Tibetan Border Police	2.53	53.31
8.	54-Other Expenditure of the Ministry of Home Affairs	2235-Social Security and Welfare	2235.60.107.03-Central Government Pension	114.00	161.01
9.	95-Andaman & Nicobar Islands	3054 – Roads and Bridges	3054.04.337.01- District Roads	1.06	2.92
Department of Posts					
10.	13- Postal Services	3201 – Postal Services	3201.07.104.01- Gratuities	23.00	31.70
Defence Services					
11.	23-Defence Services – Navy	2077- Navy	2077.00.105 – Transportation	10.00	17.54
Total				228.52	

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**APPENDIX-VII-H
(Refers to paragraph 7.14)
Position of Original and Supplementary Grants/Appropriations**

(₹ in crore)

Year	Provision	Revenue		Capital					Total
		Voted	Charged	Voted		Charged			
				Capital	Loans & Advances	Public Debt	Capital	Loans & Advances	
2003-04	Original	208340	143833	19634	7086	367079	36	25763	771771
	Supplementary	15888	4744	1862	1517	21702	4	1115	46832
	Percentage	8	3	9	21	6	11	4	6
2004-05	Original	215854	151300	23148	14669	342119	32	28899	776021
	Supplementary	22539	78	599	1744	180366	1	1041	206368
	Percentage	10	-	3	12	53	3	4	27
2005-06	Original	260249	164936	25972	6302	601477	53	1179	1060168
	Supplementary	34784	612	1101	1643	420204	4	4674	463022
	Percentage	13	-	4	26	70	8	396	44
2006-07	Original	310212	176989	33434	5517	1098308	80	5174	1629714
	Supplementary	90637	5146	8800	577	349582	6	702	455450
	Percentage	29	3	26	10	32	8	14	28
2007-08	Original	360510	195865	75302	4831	1611646	4322	238	2252714
	Supplementary	89998	16937	17730	2744	62573	35	3134	193151
	Percentage	25	9	24	57	4	1	1317	9
2008-09	Original	437377	243991	38329	5019	1745575	38	5073	2475402
	Supplementary	285013	113	10158	4419	442593	7	3162	745465
	Percentage	65	-	27	88	25	18	62	30
2009-10	Original	667430	268467	52991	8667	1880843	42	6642	2885082
	Supplementary	81044	49	17953	2621	1367362	1	2200	1471230
	Percentage	12	-	34	30	73	2	33	51

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**Appendix VII-I
(Refers to paragraph 7.15)**

Statement showing unnecessary Supplementary Grant under Minor/sub-heads

(₹ in crore)

Sl. No.	Grant no. and name	Minor head/ Sub-head	Original provision	Supplementary provision	Actual disbursement	Saving	Reasons attributed by the ministry/department
Civil							
1.	1-Department of Agriculture and Co-operation	2435.01.102.01- Strengthening of Agmark Grading Facilities	17.43	1.17	17.22	1.38	Due to economy measures.
2.	4-Atomic Energy	2852.09.200.05- General Services Organisation, Tarapur	24.72	2.13	23.64	3.21	Less requirement of funds towards petrol/diesel, etc.
3.	-do-	3401.00.004.07-Tata Memorial Centre	198.60	6.00	196.09	8.51	Less expenditure on construction activities.
4.	-do-	3401.00.004.09- Research facilities at Srinagar and Gulmarg	7.41	1.41	7.19	1.63	Less expenditure on Pay and allowances, scientific journals & spares /accessories etc.
5.	-do-	3401.00.200.01- Bhabha Atomic Research Centre	153.88	7.46	145.34	16.00	Less expenditure on Pay and allowances, scientific journals and spares/accessories etc.
6.	-do-	3401.00.800.07- Atomic Energy Education Society, Mumbai	47.72	1.92	47.54	2.10	Fewer requirements based on progress of plan projects.
7.	-do-	5401.00.400.02- Variable Energy Cyclotron Centre	61.00	6.86	55.07	12.79	Delay in starting of civil works, less expenditure on foreign expenses and non procurement of equipments, etc.
8.	-do-	5401.00.400.03- AMD-Laboratories and Other Plan Schemes	70.40	11.83	67.57	14.66	Less expenditure on procurement of consumable and spares, slow progress of construction activities, etc.
9.	14-Department of Telecommunications	2071.01.115.01- Ordinary Pensions	5.50	1.74	4.69	2.55	Receipt of less claims than anticipated.
10.	32-Department of Economic Affairs	5466.00.207.02- Maintenance of Value (MOV) Obligation	3653.93	9136.25	3653.93	9136.25	Due to non-requirement of additional funds by International Monetary Fund to maintain the value of currency in terms of SDR's
11.	37-Repayment of Debt	6001.00.105.06- African Development Fund (Charged)	8.98	9.80	8.76	10.02	Saving was due to less issue of securities
12.	-do-	6001.00.106.15-9% Relief Bonds, 1987	1.26	1.05	0.20	2.11	Preference of less claims by bond holders.
13.	-do-	6001.00.106.220- 8.5% Relief Bonds, 2001 (Charged)	79.34	1.23	26.19	54.38	Saving was due to preference of less claims by the bondholders.

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Appendix VII-I
(Refers to paragraph 7.15)

Statement showing unnecessary Supplementary Grant under Minor/sub-heads

(₹ in crore)

Sl. No.	Grant no. and name	Minor head/ Sub-head	Original provision	Supplementary provision	Actual disbursement	Saving	Reasons attributed by the ministry/department
14.	37-Repayment of Debt	6001.00.106.24 – 8% Savings Bonds, 2002	62.58	40.96	61.95	41.59	Saving was due to preference of less claims by the bondholders.
15.	43- Indirect Taxes	2038.00.101.01-Commissionerates	1825.66	15.57	1802.88	38.35	Less proposals for enhancing organisational efficiency under one <i>per cent</i> incremental revenue earning scheme, non-filling up of vacant posts etc.
16.	51-Ministry of Home Affairs	2070.00.119.03-Other Schemes	18.85	1.32	12.95	7.22	Non-filling up of vacant posts, receipt of less medical reimbursement claims, less foreign tours undertaken and economy measures.
17.	54- Other Expenditure of the Ministry of Home Affairs	2245.80.102.14-National Disaster Response Force	223.57	7.90	178.05	53.42	Receipt of less claim from NDR Units and economy measures.
18.	71-Ministry of Personnel, Public Grievances and Pensions	2052.00.090.05-Ministry of Personnel, Public Grievances and Pensions	113.82	3.70	93.74	23.78	Non-release of Corpus funds and Grants-in-aid to Sanskriti School, less release to Welfare Committees and non-receipts of UCs etc.
19.	100-Department of Urban Development	4216.01.700.34-Employment	0.60	1.38	0.59	1.39	Non-receipt of sufficient number of sanction from client department.
20.	101-Public Works	2059.80.001.01-Direction	116.32	4.31	115.45	5.18	Due to non filling up of vacant posts.
Defence Services							
21.	23-Defence Services-Navy	2077.00.104-Pay and Allowances of Civilians (Charged)	1.00	2.50	0.82	2.68	Due to finalisation of lesser number of court cases than anticipated.

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Appendix VII-J

(Refers to paragraph 7.16)

**Statement showing cases of unrealistic budgetary assumptions
(Savings of ₹ ten crore and above and constituting more than 40 per cent
of the budgeted provision)**

(₹ in crore)

Sl. No.	Minor/Sub-head	Budget provision	Actual Disbursement	Saving	Percentage of saving to budget provision
Civil					
Grant No. 2 - Department of Agricultural Research & Education					
1.	2415.80.798.03-Other Programmes	21.00	4.71	16.29	78
Grant No. 3 - Department of Animal Husbandry, Dairying & Fisheries					
2.	2403.00.101.25- Preparedness Control & Containment of Avian Influenza	54.82	12.27	42.55	78
3.	2403.00.104.01- Sheep Breeding and Development	26.70	11.34	15.36	58
4.	2405.00.103.05- Off-shore Fisheries	35.97	18.94	17.03	47
Grant No. 4-Atomic Energy					
5.	2852.09.202.04-Fast Reactor facility	55.00	17.47	37.53	68
6.	2852.09.210.01-TDP-HWB (O&M)	15.00	0.02	14.98	100
Grant No. 8 - Department of Pharmaceuticals					
7.	2852.05.206.10-Pharmaceutical Export Promotion Scheme (PEPS)	48.50	18.63	29.87	62
Grant No. 9-Ministry of Civil Aviation					
8.	5053.80.001.01-Director General of Civil Aviation	23.00	12.18	10.82	47
9.	5053.80.800.01-Civil Aviation Security	13.80	0.52	13.28	96
Grant No. 11-Department of Commerce					
10.	3453.00.800.33-Market Access Initiative – Export Studies	124.00	63.71	60.29	49
Grant No. 12-Department of Industrial Policy & Promotion					
11.	4875.60.190.03-Delhi Mumbai Industrial Corridor Development Corporation	50.00	7.00	43.00	86
Grant No. 15-Department of Information Technology					
12.	2852.07.202.60-Electronics Governance	810.00	328.05	481.95	60
13.	2852.07.202.83-National Knowledge Network	540.00	240.00	300.00	56
Grant No. 16- Department of Consumer Affairs					
14.	3475.00.106.08- Strengthening of Weights and Measures Infrastructure	14.72	4.54	10.18	69
Grant No. 17- Department of Food & Public Distribution					
15.	2408.01.800.01-Subsidy for Maintenance of Buffer stocks of sugar	300.00	123.94	176.06	59
Grant No. 19-Ministry of Culture					
16.	2205.00.107.05-Victoria Memorial Hall, Kolkata	24.65	7.69	16.96	69
17.	2205.00.107.09-Indian Museum, Kolkata	35.25	14.48	20.77	59
18.	2205.00.107.19-Science Cities	19.28	8.50	10.78	56

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Appendix VII-J

(Refers to paragraph 7.16)

**Statement showing cases of unrealistic budgetary assumptions
(Savings of ₹ ten crore and above and constituting more than 40 per cent
of the budgeted provision)**

(₹ in crore)

Sl. No.	Minor/Sub-head	Budget provision	Actual Disbursement	Saving	Percentage of saving to budget provision
Grant No.28-Ministry of Development of North Eastern Region					
19.	3601.05.104.01-Special Development Package	50.00	3.15	46.85	94
Grant No. 30- Ministry of Environment and Forests					
20.	3435.04.104.04-National Coastal Management Programme	15.50	1.52	13.98	90
Grant No. 31- Ministry of External Affairs					
21.	2061.00.798.02-Other International Organisation	21.48	9.86	11.62	54
22.	2061.00.798.07-Nalanda International University	50.00	0.24	49.76	100
23.	3605.00.101.24- Investment, Promotion and Publicity Programme	16.40	0.69	15.71	96
24.	3605.00.101.25- Aid to Central Asia	48.00	7.25	40.75	85
25.	3605.00.101.33-Aid to Afghanistan	474.05	223.39	250.66	53
Grant No.32-Department of Economic Affairs					
26.	5475.00.800.12 – Assistance for Infrastructure Development	150.00	45.85	104.15	69
Grant No.33-Department of Financial Services					
27.	2235.04.101.03-Payment of interest to lending institutions towards Agricultural Debt Waiver and Debt Relief Scheme, 2008	2151.00	458.85	1692.15	79
Grant No. 34-Appropriation – Interest Payments					
28.	2409.01.103.01-Discount on Treasury Bills – 91 Days Treasury Bills	4350.00	2623.35	1726.65	40
29.	2049.01.115- Interest on Ways and Means Advances	438.00	93.41	344.59	79
30.	2049.01.126- Interest paid on Market Stabilisation Scheme Deposits of Money in the Bank	26615.69	11829.94	14785.75	56
31.	2049.03.117- Interest on Defined Contribution Pension Scheme	50.00	4.83	45.17	90
Grant No. 35-Transfers to State & U.T. Governments					
32.	3601.02.101.19- Accelerated Power Development Programme	350.00	156.06	193.94	55
33.	3601.02.101.24- Nutritional Programme for Adolescent Girls (NPAG)	162.77	49.55	113.22	70
34.	3601.02.101.27-National E-Governance Action Plan	469.37	117.69	351.68	75
35.	3601.02.101.36-Jawahar Lal Nehru National Urban Renewal Mission	11618.62	6124.02	5494.60	47
36.	3601.02.101.42- Additional Central Assistance for Accelerated Programme of restoration and Regeneration of Forest Cover	500.00	81.66	418.34	84

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(Refers to paragraph 7.16)

**Statement showing cases of unrealistic budgetary assumptions
(Savings of ₹ ten crore and above and constituting more than 40 per cent
of the budgeted provision)**

(₹ in crore)

Sl. No.	Minor/Sub-head	Budget provision	Actual Disbursement	Saving	Percentage of saving to budget provision
Grant No.36-Loans to Government Servants, etc.					
37.	7610.00.201.01-Ministries and Union Territory Administrations	129.17	73.83	55.34	43
Grant No. 37- Appropriation – Repayment of Debt					
38.	6001.00.105.02- International Monetary Fund	14955.26	2218.00	12737.26	85
39.	6001.00.106.28- 7% Savings Bonds, 2002 (Non-taxable)	657.00	196.83	460.17	70
Grant No. 39- Pensions					
40.	2071.01.101.04- Ordinary Pensions (AIS)	50.00	13.61	36.39	73
Grant No.41-Department of Revenue					
41.	2875.01.107.02-Purchase of Opium	82.16	12.76	69.40	84
42.	3601.01.113.05-Grants to States for VAT related Expenditure	418.50	149.00	269.50	64
Grant No. 42-Direct Taxes					
43.	4059.01.800.01-Acquisition of Ready built Accommodation	602.00	7.42	594.58	99
Grant No. 43- Indirect Taxes					
44.	4047.00.037.03-Preventive and other Functions	220.00	78.65	141.35	64
45.	4059.01.800.01- Acquisition of Ready built Accommodation	50.00	6.05	43.95	88
46.	4216.01.108-Residential Buildings for Customs and Central Excise Employees	19.80	0.30	19.50	98
Grant No. 45- Ministry of Food Processing Industries					
47.	2405.00.103.06- Deep Sea Fishing Operations	134.80	71.44	63.36	47
Grant No. 46- Department of Health and Family Welfare					
48.	2210.01.800.26-Expenditure to be incurred on Institutions of higher learning as per Oversight Committee	50.00	30.00	20.00	40
49.	2210.05.105.26-Cancer Research	86.05	39.84	46.21	54
50.	2210.06.101.12-Iodine Deficiency Disorders Control Programme	32.70	19.62	13.08	40
51.	2210.06.106.01-B.C.G. Vaccine Laboratory, Guindy, Chennai	17.50	4.74	12.76	73
52.	2210.06.800.24-New Initiatives under Central Schemes	83.49	18.81	64.68	77
53.	2210.06.800.26-Assistance for Capacity Building for Trauma Centre	107.00	52.66	54.34	51
54.	2210.06.800.30-Districts Hospitals	36.00	16.00	20.00	56
55.	2210.06.800.31-Human Resources for Health	47.00	17.23	29.77	63
56.	2211.00.003.02-International Institute for Population Sciences, Mumbai	98.60	14.30	84.30	85

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Appendix VII-J

(Refers to paragraph 7.16)

**Statement showing cases of unrealistic budgetary assumptions
(Savings of ₹ ten crore and above and constituting more than 40 per cent
of the budgeted provision)**

(₹ in crore)

Sl. No.	Minor/Sub-head	Budget provision	Actual Disbursement	Saving	Percentage of saving to budget provision
57.	2211.00.108.08-USAID assisted Project-SIFPSA, U.P., Lucknow	50.00	11.96	38.04	76
58.	2211.00.200.04-Social Marketing of Contraceptives	38.50	21.86	16.64	43
59.	2211.00.800.14-Management Information System	64.52	35.21	29.31	45
60.	3601.04.240.03-Free supply of FP Material	60.00	34.87	25.13	42
61.	3601.04.263.04-National Vector Borne Disease Control Programme (Urban)	19.54	3.25	16.29	83
62.	4210.03.105.05-Lady Harding Medical College and Smt. S.K. Hospital	40.00	22.55	17.45	44
63.	4216.01.700.51-Establishment of AIIMS type Super-Specialty Hospitals-cum-Teaching Institutions and upgrading of State Government Hospitals	180.00	81.75	98.25	55
Grant No. 47- Department of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH)					
64.	2210.02.001.03- Expenditure on International Exchange Programme/Seminar Workshop on AYUSH	19.00	4.13	14.87	78
65.	2210.02.200.23- Scheme for AYUSH Dispensaries	49.50	24.00	25.50	52
66.	2210.05.101.12-Development and up-gradation of AYUSH Institutions/Colleges	40.00	20.00	20.00	50
Grant No. 49- Department of Heavy Industry					
67.	2852.06.103.28- Interest subsidy on bank finance to PSE for Implementation of Voluntary Retirement Scheme	20.29	10.27	10.02	49
Grant No. 51-Ministry of Home Affairs					
68.	3601.02.101.46-Modernization of Fire Services in States	33.00	13.40	19.60	59
Grant No. 52-Cabinet					
69.	2013.00.108.01-Cabinet Ministers	135.00	70.27	64.73	48
70.	2013.00.108.02-State Ministers	25.76	11.28	14.48	56
71.	4055.00.206.03- General	68.00	34.96	33.04	49
Grant No. 53-Police					
72.	3601.02.117.01-Critical Infrastructure in extremist Affected Areas	100.00	30.00	70.00	70
73.	4055.00.201.04-Modernisation	44.57	25.50	19.07	43
74.	4055.00.213.05-Modernisation	70.09	24.54	45.55	65
75.	4055.00.800.02-Central Forensic Science Laboratory	36.33	14.27	22.06	61
76.	4055.00.800.08-Indo-Myanmar Border Works	36.00	14.04	21.96	61

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Appendix VII-J

(Refers to paragraph 7.16)

**Statement showing cases of unrealistic budgetary assumptions
(Savings of ₹ ten crore and above and constituting more than 40 per cent
of the budgeted provision)**

(₹ in crore)

Sl. No.	Minor/Sub-head	Budget provision	Actual Disbursement	Saving	Percentage of saving to budget provision
Grant No. 54-Other Expenditure of the Ministry of Home Affairs					
77.	2235.60.200.12- Central Scheme for assistance to victims of Terrorist and Communal violence	47.00	4.56	42.44	90
78.	2245.80.102.04-National Disaster Management Authority	88.06	36.92	51.14	58
79.	3601.01.343.06-Jammu and Kashmir Relief & Rehabilitation	210.00	120.00	90.00	43
Grant No. 58-Department of Higher Education					
80.	2202.80.107.18-Scholarship for College and University Students	99.00	58.85	40.15	41
81.	2203.00.105.04- Grants for Quality Improvement Programme-Community Polytechnics	141.30	48.14	93.16	66
82.	2203.00.105.13-Upgradation of existing/setting up of new Polytechnics	45.00	16.30	28.70	64
83.	2203.00.105.14-Women's Hostel in Polytechnics	90.00	41.80	48.20	54
84.	2203.00.112.43- Setting up of New Indian Institutes of Management (IIMs)	20.00	4.00	16.00	80
Grant No.59-Ministry of Information and Broadcasting					
85.	6221.00.101.01-Prasar Bharti	355.84	134.85	220.99	62
Grant No. 60 -Ministry of Labour & Employment					
86.	2230.01.797.03-Transfer to Iron, Manganese Chrome Ore Fund	25.00	10.72	14.28	57
87.	2230.01.797.04-Transfer to Limestone and Dolomite Mines Fund	25.00	6.09	18.91	76
Grant No. 62- Law & Justice					
88.	2014.00.800.09- Computerization of District and subordinate Courts	109.50	62.36	47.14	43
89.	2015.00.102.01-Reimbursement to State/ UT Governments	80.00	12.01	67.99	85
90.	2015.00.103.01-Reimbursements to State/ UT Governments	140.00	84.33	55.67	40
91.	2015.00.108.01-Reimbursement to State Governments	43.00	14.39	28.61	67
92.	4070.00.001.04-Acquisition of land and construction of Building for Income tax Appellate Tribunal	40.87	0.08	40.79	100
Grant No. 67- Ministry of New and Renewable Energy					
93.	2810.00.105.02-International Relations	15.01	4.83	10.18	68
Grant No. 68-Ministry of Overseas Indian Affairs					
94.	4059.60.051.23-Pravasi Bhartiya Kendra	20.00	2.00	18.00	90

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Appendix VII-J

(Refers to paragraph 7.16)

**Statement showing cases of unrealistic budgetary assumptions
(Savings of ₹ ten crore and above and constituting more than 40 per cent
of the budgeted provision)**

(₹ in crore)

Sl. No.	Minor/Sub-head	Budget provision	Actual Disbursement	Saving	Percentage of saving to budget provision
Grant No. 73- Ministry of Planning					
95.	3454.02.206.01-Unique Identification Authority of India	92.79	18.71	74.08	80
96.	3475.00.800.52-50 th Year Initiative for Planning	30.71	9.84	20.87	68
97.	3475.00.800.71-Strengthening Evaluation Capacity in Government	12.00	1.68	10.32	86
98.	5475.00.112.38-Unique Identification Authority of India	27.21	6.96	20.25	74
Grant No. 74 – Ministry of Power					
99.	2801.80.800.19- Consultancy charges for APDRP project	30.00	10.52	19.48	65
100.	2801.80.800.26- Accelerated Power Development and Reform Programme (APDRP)	80.00	1.26	78.74	98
101.	2801.80.800.27- Energy Conservation	56.00	18.00	38.00	68
Grant No.81- Department of Land Resources					
102.	2501.05.101.08- Professional Support & other Activities	82.50	19.30	63.20	77
103.	2506.00.001.01-National Land Records Moderanisation Programme	45.80	8.04	37.76	82
Grant No.83-Department of Science and Technology					
104.	3425.60.200.45-Mega Facilities for Basic Research	40.00	19.99	20.01	50
Grant No.84-Department of Scientific and Industrial Research					
105.	3425.60.200.03-Grants-in-aid for Technology Promotion Development & Utilisation Programme	40.50	14.67	25.83	64
Grant No. 86– Ministry of Shipping					
106.	2852.06.102.10-Ship Building Subsidy	175.00	102.15	72.85	42
Grant No. 87– Ministry of Road Transport & Highways					
107.	3055.00.004.20 – Road Safety	79.00	21.04	57.96	73
108.	3055.00.004.21 – National Data Base Network	56.00	0.02	55.98	100
109.	5054.01.052.02 – Machinery and Equipment	15.00	0.35	14.65	98
Grant No. 88 – Ministry of Social Justice & Empowerment					
110.	2225.01.277.18 – Top Class Educations for SCs	19.00	8.26	10.74	57
111.	2225.01.800.07–Assistance to Voluntary Organisation for Scheduled Castes	34.00	11.23	22.77	67
112.	2225.01.800.27-Self Employment Scheme for Liberation and Rehabilitation of Scavengers	97.00	50.00	47.00	48
113.	3601.04.341.01-Boys Hostels	31.50	4.60	26.90	85
114.	3601.04.341.06-Girls Hostels	45.00	22.34	22.66	50

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Appendix VII-J

(Refers to paragraph 7.16)

**Statement showing cases of unrealistic budgetary assumptions
(Savings of ₹ ten crore and above and constituting more than 40 per cent
of the budgeted provision)**

(₹ in crore)

Sl. No.	Minor/Sub-head	Budget provision	Actual Disbursement	Saving	Percentage of saving to budget provision
115.	3601.04.344.01-Pradhan Mantri Adrash GramYojna	97.00	4.00	93.00	96
Grant No. 89- Department of Space					
116.	3402.00.102.02-Development and Educational Communication Unit (DECU)	56.88	20.77	36.11	63
117.	3402.00.102.10-Disaster Management Support	30.00	7.20	22.80	76
118.	5252.00.203.03-INSAT-4 Satellites	282.04	154.04	128.00	45
119.	5252.00.204.01-INSAT MCF	35.18	17.93	17.25	49
120.	5402.00.101.07-Liquid Propulsion Systems Centre (LPSC)	49.10	25.11	23.99	49
121.	5402.00.101.09-Laboratory for Electro-Optics Systems (LEOS)	20.11	9.45	10.66	53
122.	5402.00.101.35-Manned Mission initiatives/Human Space Programme	210.00	5.98	204.02	97
123.	5402.00.103.03-Indian Lunar Mission – Chandrayanna-1&2	84.62	14.74	69.88	83
124.	5402.00.800.02- Special Indigenisation/Advance Ordering	201.00	60.00	141.00	70
Grant No. 91- Ministry of Steel					
125.	2852.80.800.23- Scheme for Promotion of Research & Development in Iron & Steel Sector	26.00	4.13	21.87	84
Grant No. 93- Ministry of Tourism					
126.	3602.04.826.01-Product/Infrastructure Development for Destination and Circuits	20.00	4.30	15.70	79
Grant No. 94- Ministry of Tribal Affairs					
127.	3601.03.360.04-Development of Primitive Tribal Groups (Charged)	151.00	75.00	76.00	50
Grant No. 100- Department of Urban Development					
128.	4216.01.700.05-Audit	25.00	14.19	10.81	43
129.	4216.01.700.17-Lok Sabha/Rajya Sabha	18.82	8.38	10.44	55
Grant No. 101-Public Works					
130.	2059.01.799.01- Stock	18.00	7.71	10.29	57
131.	4059.80.051.11-Home Affairs	15.00	2.46	12.54	84
Grant No. 103- Ministry of Water Resources					
132.	2701.80.004.08-Hydrology Project	38.10	21.54	16.56	43
Grant No. 104- Ministry of Women & Child Development					
133.	2235.02.102.18- Integrated Child Development Services	34.59	15.39	19.20	56
134.	2235.02.103.57-Priyadarshini	27.00	0.04	26.96	100
135.	2235.02.800.21-Information, Mass Education and Publication	45.00	18.21	26.79	60

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Appendix VII-J

(Refers to paragraph 7.16)

**Statement showing cases of unrealistic budgetary assumptions
(Savings of ₹ ten crore and above and constituting more than 40 per cent
of the budgeted provision)**

(₹ in crore)

Sl. No.	Minor/Sub-head	Budget provision	Actual Disbursement	Saving	Percentage of saving to budget provision
Defence Services					
27 – Capital Outlay on Defence Services					
136.	4076.01.107 – Ex-Servicemen Contributory Health Scheme	37.00	5.91	31.09	84
137.	4076.01.113 – National Cadet Corps	27.30	3.60	23.70	87
138.	4076.03.102 – Heavy and Medium Vehicles	84.56	23.20	61.36	73
139.	4076.04.052 – Machinery and Equipment	445.13	97.39	347.74	78
Department of Posts					
13 – Postal Services					
140.	3201.08.101 – Post Cards, Envelopes, Stamps	45.53	22.08	23.45	52

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Appendix VII-K
(Refers to paragraph 7.17)
Statement showing cases of savings of ₹ ten crore and above
where entire provision remained unspent

(₹ in crore)

Sl. No.	Sub-head	Budget provision	Actual Disbursement	Saving	Percentage of saving to budget provision
Civil					
Grant No. 3 - Department of Animal Husbandry, Dairying & Fisheries					
1.	2403.00.101.29- National Animal Disease Reporting System (NADRS)	47.04	-	47.04	100
2.	3601.04.577.08- National Control Programme of Peste des Petitis Ruminants (PPR)	35.90	-	35.90	100
Grant No. 4-Atomic Energy					
3.	4861.60.203.59- Integration of Nuclear Recycle Facilities and Renovation of Process Auxiliary System at Tarapur and Kalpakkam	10.00	-	10.00	100
Grant No. 8 - Department of Pharmaceuticals					
4.	6857.02.190.04-Hindustan Antibiotics Ltd.	20.02	-	20.02	100
Grant No. 10-Ministry of Coal					
5.	2803.00.101.01 – Payment against collection of cess (Excise duty) towards Development of transportation infrastructure in coalfield area	22.00	-	22.00	100
6.	2803.00.800.02 – Environmental Measures & Subsistence Control	15.00	-	15.00	100
Grant No. 11–Department of Commerce					
7.	2407.60.800.03- Crop Insurance	10.00	-	10.00	100
Grant No. 14-Department of Telecommunications					
8.	5275.00.800.02-Undersea Cabling between Land and Andaman & Nicobar	61.00	-	61.00	100
Grant No. 17- Department of Food & Public Distribution					
9.	2408.01.102.08- Subsidy to State Government and UTs Administration for implementation of a Pilot scheme on introduction of Smart Card based delivery of essential commodities under TPDS	142.28	-	142.28	100
10.	2408.01.800.07- Interest Subvention to Cooperative Sugar Mills through NABARD	31.11	-	31.11	100
Grant No. 19-Ministry of Culture					
11.	2205.00.105.04-Other Schemes	13.00	-	13.00	100
Grant No. 30- Ministry of Environment and Forests					
12.	2406.04.101.05-A Forestation through PRI's (NCMP-related Scheme)/Panchayat Van Yojna	10.00	-	10.00	100
Grant No. 31- Ministry of External Affairs					
13.	2061.00.798.06-South Asian University	80.00	-	80.00	100
Grant No. 32- Department of Economic Affairs					
14.	5466.00.207.01 – Subscription to International Monetary Fund	3035.61	-	3035.61	100

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**Appendix VII-K
(Refers to paragraph 7.17)
Statement showing cases of savings of ₹ ten crore and above
where entire provision remained unspent**

(₹ in crore)

Sl. No.	Sub-head	Budget provision	Actual Disbursement	Saving	Percentage of saving to budget provision
Grant No. 33-Department of Financial Services					
15.	2416.00.800.07-Revival of Long Term Cooperative Credit Structure	1000.00	-	1000.00	100
Grant No. 34-Appropriation – Interest Payments					
16.	2048.22.200.13- Payment of Premium on buy back of Government Securities	2400.00	-	2400.00	100
Grant No. 35-Transfers to State & U.T. Governments					
17.	3601.02.101.41- Additional Central Assistance for Desalination Plant at Chennai	300.00	-	300.00	100
18.	3601.02.101.43-Additional Central Assistance for infrastructure support for opening bank branches in unbanked blocks	100.00	-	100.00	100
19.	7601.06.200-Other Ways and Means Advances (Charged)	1000.00	-	1000.00	100
Grant No. 42-Direct Taxes					
20.	4216.01.111.01-Acquisition of Ready-built Flats	15.00	-	15.00	100
Grant No. 44-Department of Disinvestment					
21.	5467.00.797.01- Transfer to National Investment Fund	2689.95	--	2689.95	100
22.	5467.00.101.01- SBI Mutual Fund	427.81	--	427.81	100
23.	5467.00.102.01- UTI Mutual Fund Investment	427.81	--	427.81	100
24.	5467.00.103.01- LIC Mutual Fund	1834.32	--	1834.32	100
Grant No. 46- Department of Health and Family Welfare					
25.	2210.06.800.32-Health Insurance (Urban Health Mission)	44.00	--	44.00	100
26.	4210.01.800.07-Expenditure to be incurred on Institutions of higher learning as per Oversight Committee	35.00	--	35.00	100
27.	4210.04.200.10-Strengthening/Creation of Paramedical Institute	15.00	--	15.00	100
28.	4210.04.200.11-National AIDS Control Programme	20.00	--	20.00	100
29.	4216.01.700.52-Expenditure to be incurred on Institutions of higher learning as per Oversight Committee	15.00	--	15.00	100
Grant No. 49- Department of Heavy Industry					
30.	2852.06.103.42- Modernization of Capital Goods Sector	24.00	-	24.00	100
31.	4858.60.190.10-Investment in Bharat Bhari Udyog Nigam Ltd.	10.44	-	10.44	100
32.	4858.60.190.11-Investment in HMT Ltd.	18.42	-	18.42	100
33.	4858.60.190.20- Lump sum provision for Restructuring of PSEs	15.00	-	15.00	100

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**Appendix VII-K
(Refers to paragraph 7.17)
Statement showing cases of savings of ₹ ten crore and above
where entire provision remained unspent**

(₹ in crore)

Sl. No.	Sub-head	Budget provision	Actual Disbursement	Saving	Percentage of saving to budget provision
34.	6854.60.800.01 – Implementation of revival schemes of PSE's	150.00	-	150.00	100
35.	6858.60.190.07 – Implementation of Voluntary Retirement Schemes and payment of statutory dues	250.00	-	250.00	100
Grant No. 58-Department of Higher Education					
36.	2203.00.112.38- Setting up of New Indian Institute of Information Technology	54.00	-	54.00	100
37.	3601.01.166.01- Improvement in the pay scales of University and College Teachers	250.01	-	250.01	100
Grant No. 73- Ministry of Planning					
38.	2203.00.800.18-New Initiative in Skill Development through PPP	15.00	-	15.00	100
39.	3475.00.800.82-Support to Planning Process at National, State and District Level	20.00	-	20.00	100
40.	3601.03.431.02-Support to Planning Process at National, State and District Level	175.00	-	175.00	100
Grant No. 80– Department of Rural Development					
41.	2515.00.800.23- Provision of Urban Amenities in Rural Area (PURA)	27.00	-	27.00	100
Grant No. 81- Department of Land Resources					
42.	2501.05.101.09- Bio-Fuels Scheme	27.00	-	27.00	100
Grant No. 83-Department of Science and Technology					
43.	3425.60.600.03-Payment against receipts under R&D Cess	10.00	-	10.00	100
Grant No. 86– Ministry of Shipping					
44.	2852.06.102.25-Grants to Hindustan Shipyards Limited for Establishment and other costs	14.00	-	14.00	100
45.	5075.60.800.06 – Sethusamudram Ship Canal Project	151.10	-	151.10	100
Grant No. 87– Ministry of Road Transport & Highways					
46.	3054.04.337.07 – Grants from Central Road Funds to UT Governments without Legislature	12.11	--	12.11	100
47.	3055.00.004.24 – Inspection and Maintenance Centre	10.00	--	10.00	100
48.	3055.00.004.25 – Improving and Strengthening of Public Transport System	35.00	--	35.00	100
49.	3055.00.004.26 – National Road Safety Board	72.00	--	72.00	100
50.	3601.04.106.01 – Roads of Economic Importance	53.00	--	53.00	100
51.	3602.02.105.01 – Roads in Delhi	60.00	--	60.00	100
52.	3602.04.105.01- Roads of Inter-State or Economic Importance	16.03	--	16.03	100

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Appendix VII-K
(Refers to paragraph 7.17)
Statement showing cases of savings of ₹ ten crore and above
where entire provision remained unspent

(₹ in crore)

Sl. No.	Sub-head	Budget provision	Actual Disbursement	Saving	Percentage of saving to budget provision
Grant No. 88 – Ministry of Social Justice & Empowerment					
53.	3601.04.362.02-Construction of Old Age Homes	10.00	-	10.00	100
Grant No. 89– Department of Space					
54.	5252.00.203.04-INSAT-4 Launch Services	50.00	-	50.00	100
Grant No. 90- Ministry of Statistics and Programme Implementation					
55.	3601.03.432.04- India Statistical Strengthening Project (Modernisation of Statistical System in India)	82.30	-	82.30	100
Grant No. 94- Ministry of Tribal Affairs					
56.	3601.03.360.03-Vocational Training Centers in Tribal Areas (Charged)	10.00	-	10.00	100
57.	4225.80.190.13-Support to National/State Scheduled Tribes Finance and Development Corporation	50.00	-	50.00	100
Grant No. 95 – Andaman & Nicobar Islands					
58.	5052.80.796.01 – Purchase of Ships	25.00	-	25.00	100
Grant No. 100- Department of Urban Development					
59.	2217.80.004.03- Bharat Earth Movers Ltd.	30.00	-	30.00	100
Grant No. 103- Ministry of Water Resources					
60.	3601.01.752.01-Sutlej Yamuna Link Canal Project	22.00	-	22.00	100
Grant No. 104- Ministry of Women & Child Development					
61.	2235.02.103.55- Relief to and Rehabilitation of Rape Victims	53.10	-	53.10	100
62.	3601.04.356.04-Swayamsidha	13.55	-	13.55	100
63.	3601.04.358.08- Rajiv Gandhi Scheme for Empowerment of Adolescent Girls	97.00	-	97.00	100

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Appendix VII-L

(Refers to paragraph 7.18)

**Statement showing cases of unrealistic budgetary assumptions under a sub-head
(Savings of ₹ 100 crore and above of the budgeted provision)**

(₹ in crore)

Sl. No.	Minor/ Sub-head	Budget provision	Actual Disbursement	Saving	Reasons attributed by the Ministry/department
Grant No. 7-Department of Fertilisers					
1.	2401.00.105.14-Payment for concessional sale of Indigenous decontrolled Fertilisers	16800.00	16000.00	800.00	Receipt of less number of subsidy claims.
2.	2401.00.106.02-Import of Urea	9548.44	6999.98	2548.46	Import of less urea, softening of urea prices in the international market and variation in tentative exchange rates.
Grant No. 14-Department of Telecommunications					
3.	3451.00.091.03-Centre for Development of Telematics	265.00	100.00	165.00	Delay in setting up of dimensioned infrastructure for implementation of clearing housing application and feasibility study of broadband activities.
Grant No. 20-Ministry of Defence					
4.	4047.00.037.01-Coast Guard Organisation	1300.02	907.65	392.37	Non-completion of CNC, non/late supply of equipments and slow progress of various stages of IPVs project yards, non-materialization of a few land acquisition cases, etc.
Grant No. 30-Ministry of Environment and Forests					
5.	3435.04.101.06-National River Conservation Programme	511.00	375.99	135.01	Late announcement on allocation for newly constituted authority and consequent delay in holding meeting of National Ganga River Basin Authority and in work gaining momentum.
Grant No. 32-Department of Economic Affairs					
6.	3054.80.107.02-Budget Support for Railway Safety work	958.36	827.11	131.25	Due to less provision made by the Planning Commission based on the share of cess collection for Railway Safety works.
7.	3054.80.797.03-Transfer to Central Road Fund	958.36	827.11	131.25	Due to less provision made by the Planning Commission based on the share of cess collection for Railway Safety Works and equivalent amount transferred to Reserve Fund.

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Appendix VII-L

(Refers to paragraph 7.18)

**Statement showing cases of unrealistic budgetary assumptions under a sub-head
(Savings of ₹ 100 crore and above of the budgeted provision)**

(₹ in crore)

Sl. No.	Minor/ Sub-head	Budget provision	Actual Disbursement	Saving	Reasons attributed by the Ministry/department
8.	3475.00.800.73-Interest Equalisation Support to Exim Bank of India	278.00	118.87	159.13	Receipt of less claims from Exim Bank of India.
9.	5466.00.207.02-Maintenance of value (MOV) obligation	12790.00	3653.93	9136.07	Non-requirement of additional funds by IMF to maintain the value of currency in terms of SDR's.
Grant No. 33-Department of Financial Services					
10.	2885.01.800.11-Redemption of Securities issued to Stress Assets Stabilisation Fund	400.00	300.00	100.00	Fewer recoveries out of stressed and non-performing assets.
Grant No. 35-Transfers to State and Union Territory Governments					
11.	2075.00.795.03-Loans to State Governments written off	5500.00	3350.81	2149.19	Less number of State Governments found eligible for debt waiver
12.	2245.80.103.01-Assistance to State from NCCF for calamities of severe nature	3700.00	3261.52	438.48	Less assistance recommended by IMG/HLC to some State Governments.
13.	3601.01.104.05-Grants for Local Bodies	7026.85	5706.46	1320.39	Non-fulfillment of conditions laid down by Twelfth Finance Commission by some State Governments
14.	3601.01.104.07-Grants-in-aid for Education Sector (Charged)	2915.45	2281.35	634.11	Non-fulfillment of conditions laid down by Twelfth Finance Commission by some State Governments
15.	3601.01.104.08-Grants-in-aid for Health Sector (Charged)	1944.31	1370.83	573.48	Non-fulfillment of conditions laid down by Twelfth Finance Commission by some State Governments
16.	3601.01.104.09-Grants-in-aid for Maintenance of Roads and Bridges (Charged)	4250.00	3391.23	858.77	Non-fulfillment of conditions laid down by Twelfth Finance Commission by some State Governments
17.	3601.01.104.10-Grants-in-aid for Maintenance of Public Buildings (Charged)	2047.00	994.43	1052.57	Non-fulfillment of conditions laid down by Twelfth Finance Commission by some State Governments
18.	3601.01.104.13-Grants-in-aid for States Specific Needs (Charged)	2581.92	2136.14	445.78	Non-fulfillment of conditions laid down by Twelfth Finance Commission by some State Governments
19.	3601.02.101.01-Normal Central Assistance	19110.61	17442.05	1668.56	Non-receipt of proposals from some State Governments

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(Refers to paragraph 7.18)

**Statement showing cases of unrealistic budgetary assumptions under a sub-head
(Savings of ₹ 100 crore and above of the budgeted provision)**

(₹ in crore)

Sl. No.	Minor/ Sub-head	Budget provision	Actual Disbursement	Saving	Reasons attributed by the Ministry/department
20.	3601.02.101.26-Accelerated Irrigation Benefit Programme & other Water Resources Programme	9700.00	8524.39	1175.61	Receipt of less proposals from the Ministry of Water Resources
21.	3601.02.101.37-Tsunami Rehabilitation Programme (TRP)	336.98	208.84	128.14	Non-receipt of UC from State Government of Kerala
22.	3601.02.797.01-Transfer to National Investment Fund	4832.00	3384.97	1447.03	Due to shortfall in realization of receipt under the Fund.
Grant No. 37- Appropriation – Repayment of Debt					
23.	6001.00.101-Market loans	43135.79	42575.64	560.15	Less exercise of call put option by the stock holders
24.	6001.00.106.31—6.5% Savings Bonds, 2003 (Non-taxable)	8076.46	7770.50	305.96	Due to preference of fewer claims by the bondholders.
25.	6001.00.114 – Ways and Means Advances	300000.00	153154.00	146846.00	Less recourse to Ways and Means Advances owing to comfortable cash position.
26.	6001.00.115 – 14 Days Treasury Bills	2376481.82	2372189.18	4292.64	Less investment of surplus funds by the State Governments.
Grant No. 39-Pensions					
27.	2071.01.102.01-Ordinary Pensions	2230.25	2070.16	160.09	Due to receipt of less claims
28.	2071.01.104.01-Ordinary Pensions	2344.29	2184.55	159.74	Due to receipt of less claims
Grant No. 46-Department of Health and Family Welfare					
29.	2211.00.109.09-Routine Immunisation Programme	414.21	268.93	145.28	Non-approval of the Pentavalent Vaccine scheme by the Government and less procurement of Cold Chain equipments and Routine Vaccine on account of re-tendering.
30.	2210.05.105.41-Establishment of AIIMS type Super-Specialty Hospitals-cum-Teaching Institutions and upgrading of State Government Hospitals	148.00	12.67	135.33	The construction of medical colleges and hospitals could not be started during the financial year 2009-10
31.	4210.03.105.12-Establishment of AIIMS type Super-Specialty Hospitals-cum-Teaching Institutions and upgrading of State Government Hospitals	1119.92	380.06	739.86	Due to slow pace of capital works and procurement of less vehicles.

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(Refers to paragraph 7.18)

**Statement showing cases of unrealistic budgetary assumptions under a sub-head
(Savings of ₹ 100 crore and above of the budgeted provision)**

(₹ in crore)

Sl. No.	Minor/ Sub-head	Budget provision	Actual Disbursement	Saving	Reasons attributed by the Ministry/department
Grant No. 53-Police					
32.	2055-00.119.01-Direction and Administration	2784.06	2584.56	199.50	Delay in completion of recruitment process for the posts of constables and economy measures
Grant No. 56-Ministry of Housing and Urban Poverty Alleviation					
33.	2216.02.190.12 – Scheme for housing the Urban Poor	180.59	0.83	179.76	Scheme being at inception stage.
Grant No. 58-Department of Higher Education					
34.	2202.80.800.40-National Mission in Education through ICT	810.00	270.88	539.12	Slow pace of implementation of scheme.
35.	2203.00.112.48-Setting up of New Indian Institutes of Technology	400.00	248.50	151.50	Non-finalisation of transfer of land for permanent campus to IITs in five cases.
Grant No. 59-Ministry of Information and Broadcasting					
36.	2221.80.102.01-Prasar Bharti	1635.33	1440.72	194.61	Non-approval of Software Scheme, non-commissioning of DD, Kashir, non-procurement of spares and economy measures, etc.
Grant No. 64-Ministry of Micro, Small and Medium Enterprises					
37.	2851.00.200.16 – Prime Minister's Employment Generation Programme	547.80	409.68	138.12	Availability of unspent balance with implementing agencies, delay in holding District Level Task Force Committee Meeting, in taking credit decision by banks and in settling margin money claims.
Grant No. 69- Ministry of Panchayati Raj					
38.	3601.02.471.01-Grants for Backward Regions	4670.00	3670.00	1000.00	Non-receipt of viable proposals from State Governments
Grant No. 74-Ministry of Power					
39.	2801.02.102.02 – Operation and Maintenance	149.59	26.57	123.02	Non reconciliation of the outstanding liabilities between Badarpur Thermal Power Station and the concerned parties.
40.	2801.06.800.03-Rural Electrification Corporation for Rajiv Gandhi Gramin Vidyutikaran Yojana	6300.00	5000.00	1300.00	Slow progress of the scheme owing to general elections and heavy monsoon season.

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(Refers to paragraph 7.18)

**Statement showing cases of unrealistic budgetary assumptions under a sub-head
(Savings of ₹ 100 crore and above of the budgeted provision)**

(₹ in crore)

Sl. No.	Minor/ Sub-head	Budget provision	Actual Disbursement	Saving	Reasons attributed by the Ministry/department
41.	6801.00.190.04-Loans to Power Finance Corporation	1477.00	1331.46	145.54	Slow progress of work owing to stringent condition of conversion of loan into grant, lack of competency of distribution utilities in SCADA implementation etc.
Grant No. 80-Department of Rural Development					
42.	2505.02.101.02-Assistance to District Rural Development Agencies/District Programme Coordinators and others	37778.62	33506.61	4272.01	Availability of unspent balances of previous years with the State Governments.
43.	2505.02.101.09 – Capacity Building and Technical Support	1300.00	8.36	1291.64	Receipt of less proposals from State Governments and Non finalization of Expenditure Finance Committee Memo.
44.	2505.02.797.01-Transfer to National Rural Employment Guarantee Fund	39100.00	33539.38	5560.62	Availability of unspent balances of previous years with the State Governments and receipt of less proposals from State Governments.
45.	3054.04.338.07 – EAP Component	1350.00	810.00	540.00	Collection of less diesel cess and reduction of provision at revised estimates stage.
46.	3054.80.797.03-Transfer to Central Road Fund	4843.13	4183.13	660.00	- do -
Grant No. 81-Department of Land Resources					
47.	3601.03.467.08-National Land Records Moderanisation Programme	307.00	187.98	119.02	Receipt of less number of proposals from the States and cut imposed by the MOF at revised estimate stage.
Grant No. 86 – Ministry of Shipping					
48.	2852.06.102.21 – Subsidy to non-central PSU Shipyards and Private Sector Shipyards	370.53	77.06	293.47	Non approval of proposals from some of the private shipyards.
49.	3051.01.108.01 – Maintenance and Dredging in Haldia Channel by Calcutta Port Trust	437.98	246.77	191.21	Revised Cabinet note for revamping of scheme being under consideration.
Grant No. 87- Ministry of Road Transport and Highways					
50.	3054.80.797.02 – Block Grant for transfer to Central Road Fund	10878.51	9389.76	1488.75	Reduction of provision at revised estimates stage.
51.	3601.01.821.02- Road Works under BRDB	1618.01	1173.27	444.74	Reduction in re-surfacing targets owing to non-finalisation of land acquisition and forest clearance.

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(Refers to paragraph 7.18)

**Statement showing cases of unrealistic budgetary assumptions under a sub-head
(Savings of ₹ 100 crore and above of the budgeted provision)**

(₹ in crore)

Sl. No.	Minor/ Sub-head	Budget provision	Actual Disbursement	Saving	Reasons attributed by the Ministry/department
52.	3601.02.105.01- Grants for State Roads	1988.55	1340.26	648.29	Non-receipt of UC's from State Governments and reduction of provision at RE Stage.
53.	3601.04.105.01 – Road of Interstate or Economic Importance	213.97	104.35	109.62	Non-receipt of UC's from State Governments.
54.	5054.01.190.01- National Highways Authority of India	8578.45	7404.70	1173.75	Reduction of provision at RE Stage by the Planning Commission.
55.	5054.02.337.03 – Works under BRDB	1616.00	1304.26	311.74	Non-finalisation of proposals for land acquisition and forest clearance and late approval of purchase of equipment and stores etc.
Grant No. 92-Ministry of Textiles					
56.	2852.08.202.27-Integrated Textiles Parks	377.00	260.80	116.20	Slow progress of ongoing projects under the schemes.
Defence Services					
Grant No. 22-Defence Ser vices-Army					
57.	2076.00.110 – Stores	11438.26	9404.65	2033.61	Due to less expenditure on Fuel, Oil & Lubricant, non-procurement of sugar, incorrect calculation of effects of 6 th CPC, non-conclusion of contract of barrels, return of bills, slow pace of booking by CDAs and lesser expenditure by DGOF on Engineer Stores supplied.
58.	2076.00.113-NCC	843.38	736.12	107.26	No reason given by the Ministry.
Grant No. 23-Defence Ser vices-Navy					
59.	2077.00.110-Stores	3202.61	2957.11	245.50	No reason given by the Ministry.

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Appendix VII-L

(Refers to paragraph 7.18)

**Statement showing cases of unrealistic budgetary assumptions under a sub-head
(Savings of ₹ 100 crore and above of the budgeted provision)**

(₹ in crore)

Sl. No.	Minor/ Sub-head	Budget provision	Actual Disbursement	Saving	Reasons attributed by the Ministry/department
Grant No. 24-Defence Services-Air Force					
60.	2078.00.110-Stores	7927.41	5640.37	2287.04	Due to payment made in April 2010 for 18 aero-engines received at the end of March 2010, exchange rate variation, non-delivery of missile launchers, associated GSE, carry forward of payment of items to next financial year, change in one of the indents, non processing of some bills by CDA, less booking on ATF, non-finalisation of certain contracts/items, non-materialisation of supply order placed at M/S HP for training.
Grant No. 25-Defence Services-Ordnance Factories					
61.	2079.00.054 - Manufacture	3684.00	3566.03	117.97	Ministry gave reasons for only ₹ 13.97 crore attributing the excess to increased expenditure under pay and allowances which had variable factors and it was not possible to exactly match the actual with the estimates.
62.	2079.00.800-Other Expenditure	642.80	506.74	136.06	Ministry gave reasons only for ₹ 23.26 crore after taking into account re-appropriation as due to less booking for electricity, water and for supply of medicine by AFMSD and in other Misc. expenditure.
Grant No. 26- Research and Development Organisation					
63.	2080.00.004-Research/Research Development	936.00	562.81	373.19	Ministry gave reasons only for ₹ 10.78 crore as due to surrender of funds by ER & IPR during the end of the financial year and cumulative effect of marginal saving for various R & D Boards etc.

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Appendix VII-L

(Refers to paragraph 7.18)

**Statement showing cases of unrealistic budgetary assumptions under a sub-head
(Savings of ₹ 100 crore and above of the budgeted provision)**

(₹ in crore)

Sl. No.	Minor/ Sub-head	Budget provision	Actual Disbursement	Saving	Reasons attributed by the Ministry/department
64.	2080.00.110 – Stores	1668.26	1453.76	214.50	Reasons for savings of ₹ 28.96 crore only was furnished as was due to the combined effect of less booking of expenditure by the DGOF under central purchase against estimated projections and cumulative effect of marginal savings from Labs/establishments.
Grant No 27 – Capital Outlay on Defence Services					
65.	4076.01.101 – Aircraft and Aero-engine	1020.62	138.09	882.53	No reason was given by the Ministry since after Re-appropriation the saving was less than ₹ 50 lakh.
66.	4076.01.103 – Other Equipments	11121.24	10089.54	1031.70	No reason has been given by the Ministry since after re-appropriation it has shown this head as excess.
67.	4076.01.202 – Construction Works	4718.20	3087.09	1631.11	Reason for saving of ₹ 22.55 crore only was furnished as was due to CAO's surrendering the allotted funds, internal transfer of funds from New Capital Works to carry over capital works by Headquarters Western Command, procedural delays in materialization of supply orders, etc.
68.	4076.02.103 – Other Equipments	1102.02	868.08	233.94	Reasons for savings of ₹ 22.55 crore only was furnished by the Ministry.
69.	4076.02.104 – Joint Staff	408.13	272.81	135.32	Reasons for savings of ₹ 17.91 crore only was furnished as was due to non utilization of funds by SFC, non procurement of vehicles by CVD Delhi Cantonment and non fructification of some of the major schemes.
70.	4076.02.202 – Construction Works	413.00	307.24	105.76	No reason has been given by the Ministry.
71.	4076.02.205 – Naval Dock Yards	1036.67	719.63	317.04	-do-

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Appendix VII-L

(Refers to paragraph 7.18)

**Statement showing cases of unrealistic budgetary assumptions under a sub-head
(Savings of ₹ 100 crore and above of the budgeted provision)**

(₹ in crore)

Sl. No.	Minor/ Sub-head	Budget provision	Actual Disbursement	Saving	Reasons attributed by the Ministry/department
72.	4076.03.103 – Other Equipments	6891.53	5317.39	1574.14	Ministry did not explain the reasons since after re-appropriation, it had shown excess expenditure.
73.	4076.03.202 – Construction Works	1100.00	904.59	195.41	Reasons for savings of ₹ 9.10 crore only was furnished by the Ministry was due to slow progress of works by contract, non-commencement of the project of Central Air conditioning with VRF for Vayu Bhawan due to procedural delay, inclement weather affecting the progress of works in western part last stage at Thanjavur, non-starting of certain works and non-demanding of oversight of the amount.
74.	4076.04.052-Machinery and Equipment	445.13	97.39	347.74	Ministry gave reasons only for ₹ 20.73 crore due to reduction in expenditure on Nalanda project and under General NC due to non-supply of Plant and Machinery by the year end.

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Appendix-VIII-A
(Refer to paragraph 8.6)

Unrealistic budgeting in Department of Agriculture and Cooperation

(₹ in crore)

Sl. No.	Sub-head	Budget provision	Actual expenditure	Savings	Saving as a percentage of BE
2007-08					
1.	2401.00.800.23- Establishment of Agricultural Clinic Agriculture Business Centers	20.00	5.00	15.00	75
2.	2401.00.800.24- Strengthening/Promoting Agricultural Information System	29.28	13.62	15.66	53
3.	3601.03.436.11- Rainfed Area Development Programme	55.00	--	55.00	100
4.	6401.00.190.04- State Farm Corporation of India	12.00	--	12.00	100
2008-09					
5.	2401.00.103.31- Grants to SFCI/NSC for restructuring	21.00	--	21.00	100
6.	2401.00.108.27- Rainfed Area Development Programme	25.00	-	25.00	100
7.	3601.03.437.08- National Project on Promotion of balanced use of fertilizers	19.00	0.05	18.95	100
2009-10					
8.	2401.00.108.27- Rainfed Area Development Programme	25.00	--	25.00	100
9.	2401.00.800.35- Rashtriya Krishi Vikas Yojana	14.38	1.36	13.02	91
10.	4401.00.113.13- Estt. Of Farm Machinery Training and Testing Institute	12.20	1.87	10.33	85
11.	6425.00.107.01- Loans for Land Development Bank	58.00	35.00	23.00	40

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Appendix-VIII-B

(Refer to paragraph 8.7)

Saving of Rs. 100 crore or more in a sub-head in Department of Agriculture and Cooperation

(₹ in crore)

Sl. No.	Sub-head	Budget provision	Actual Disbursement	Saving	Reasons stated by the Department
2007-08					
1.	2401.00.108.24- Enhancing sustainability of Dry land/Rainfed Farming System	200.00	--	200.00	Due to non approval of scheme by EFC
2008-09					
2.	2401.00.108.28-National Food Security Mission	993.00	878.24	114.76	Availability of balances of previous years.
3.	2401.00.800.02-Grants to National Agricultural Co-operative Marketing Federation of India Ltd. for MIS/PSS	500.00	375.00	125.00	Receipt of less reimbursement claims
4.	2401.00.800.35-Rashtriya Krishi Vikas Yojna (Additional Central Assistance Scheme to State/UTs Plan) Scheme	1580.00	1305.95	274.05	Non-finalisation of proposals.
5.	3601.04.436.12- Rainfed Area Development Programme	282.00	--	282.00	Due to non-approval of the scheme-Commented in para 8.9
6.	7601.04.443.01- Supplementation/Complementation of States Efforts through Work Plan (Macro Management (Charged)	157.80	--	157.80	Due to change in funding pattern with the approval of Cabinet Committee on Economic Affairs.
2009-10					
7.	2401.00.103.25-Development and Strengthening of Seed Infrastructure Facilities for production and distribution of seeds	329.00	219.16	109.84	Due to non-finalisation of proposals which suggest inefficient implementation.
8.	3601.04.436.12- Rainfed Area Development Programme	112.00	--	112.00	Due to non approval of the scheme-Commented in para 8.9
9.	2401.00.108.28-National Food Security Mission	1260.00	1017.09	242.91	Availability of unspent balances of previous years with the implementing agencies.
10.	2401.00.119.40-National Horticulture Mission	1100.00	800.00	300.00	Availability of unspent balances of previous years with the implementing agencies.
11.	3601.02.446.01-Rashtriya Krishi Vikas Yojna	4052.70	3756.53	296.17	Availability of unspent balances of previous years with the implementing agencies.

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**Appendix-VIII-C
(Refer to paragraph 8.16)
Persistent savings in Ministry of Earth Sciences.**

(₹ in crore)

Sub-head	Year	Budget provision	Actual expenditure	Unspent provision	Percentage of unspent provision to budget provision
3403.00.103.01 – Marine Research & Development	2007-08	34.30	20.32	13.98	41
	2008-09	5.00	3.67	1.33	27
	2009-10	8.00	2.77	5.23	65
3403.00.200.14 – Tsunami & Storm Surge Warning System (TSSWS)	2008-09	15.00	10.12	4.88	33
	2009-10	15.00	10.56	4.44	30
3403.00.200.17 – Development of Manned Submersible	2007-08	5.00	Nil	5.00	100
	2008-09	5.00	Nil	5.00	100
	2009-10	5.00	Nil	5.00	100
3403.00.200.20 – National Oceanarium	2007-08	0.95	Nil	0.95	100
	2008-09	0.50	Nil	0.50	100
	2009-10	2.00	0.04	1.96	98
5425.00.800.06 – National Centre for Medium Range Weather Forecasting (NCMRWF)	2007-08	5.50	2.39	3.11	57
	2008-09	6.00	Nil	6.00	100
	2009-10	8.00	Nil	8.00	100
54.55.00.101.01 – Space Meteorology	2008-09	4.47	2.07	2.40	54
	2009-10	10.00	5.05	4.95	50
5455.00.102.02 – Aviation Meteorology	2008-09	5.00	Nil	5.00	100
	2009-10	14.00	Nil	14.00	100
5455.00.200.01 – Agromet Advisory Services	2007-08	6.10	2.30	3.80	62
	2008-09	5.50	0.42	5.08	92
	2009-10	6.00	0.42	5.58	93
5455.00.800.01 – Seismic Hazard & Risk Evaluation	2007-08	8.45	Nil	8.45	100
	2008-09	10.15	1.37	8.78	87
	2009-10	17.00	3.26	13.74	81
3455.00.800.03 – Modernization of IMD	2007-08	16.00	Nil	16.00	100
	2008-09	5.00	1.80	3.20	64
5455.00.800.03 – Modernization of IMD	2007-08	223.62	1.40	222.22	99
	2008-09	359.00	139.34	219.66	61
	2009-10	166.38	144.17	22.21	13

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Appendix-VIII-D

(Refer to paragraph 8.19)

Outstanding Utilisation Certificates in Ministry of Earth Sciences.

(₹ in crore)

Year	No. of Utilisation Certificates outstanding	Amount
1983-84	9	0.01
1984-85	27	0.45
1985-86	20	0.06
1986-87	15	0.08
1987-88	38	0.40
1988-89	43	1.41
1989-90	71	0.85
1990-91	39	2.51
1991-92	7	0.84
1992-93	22	3.49
1993-94	20	1.63
1994-95	17	2.18
1995-96	63	3.51
1996-97	41	0.69
1997-98	56	2.48
1998-99	50	5.84
1999-2000	46	7.14
2000-01	41	2.20
2001-02	26	2.20
2002-03	14	0.20
2003-04	61	1.63
2004-05	53	9.54
2005-06	72	7.17
2006-07	61	9.24
2007-08	135	30.03
2008-09	183	33.02
Total	1230	128.80

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Appendix-VIII-E
(Refer to paragraph 8. 23)

Persistent savings in Department of School Education and Literacy

(₹ in crore)

	Minor/Sub-head	Year	Budget provision	Actual expenditure	unspent	percent
National Programme of Mid Day Meals in Schools						
2202.01.112- National Programme of Mid Day Meals in Schools	2007-08	1886.60	897.08	989.52	52	
	2008-09	1424.00	1465.03	+ 41.03	--	
	2009-10	2129.10	1430.00	699.10	33	
3601.04.187- Elementary Education- National Programme on Mid Day Meals in Schools	2007-08	4649.00	4911.92	+262.92	--	
	2008-09	5701.00	5005.27	695.73	12	
	2009-10	5701.00	5477.78	223.22	04	
3602.04.187.06- Assistance to Union Territory Governments	2007-08	--	--	--	--	
	2008-09	75.00	61.22	13.78	18	
	2009-10	75.00	23.08	51.92	69	
Vocationalisation of Education						
3601.04.180.01-Vocationalisation of Education	2007-08	14.00	00	14.00	100	
	2008-09	25.80	00	25.80	100	
	2009-10	25.80	00	25.80	100	
Information and Communication Technology in Schools						
2202.02.800.37- Grants to Voluntary Organisations	2007-08	28.00	7.00	21.00	75	
	2008-09	20.00	2.69	17.31	87	
	2009-10	18.50	3.50	15.00	81	
Strengthening of Teachers Training Institutions						
3601.04.188.01-Strengthening of Teachers Training Institutions	2007-08	428.70	309.28	119.42	28	
	2008-09	428.70	247.79	180.91	42	
	2009-10	428.70	312.50	116.2	27	
3602.04.188.01-Strengthening of Teachers Training Institutions	2007-08	20.00	5.65	14.35	72	
	2008-09	20.00	5.57	14.43	72	
	2009-10	20.00	13.26	6.74	34	
6202.01.202.02-National Means cum Merit Scholarship Scheme	2008-09	761.54	750.00	11.54	02	
	2009-10	750.00	250.00	500.00	67	

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Appendix-VIII-F
(Refer to paragraph 8.24)

Unrealistic budgetary assumptions in Department of School Education and Literacy.
(₹ in crore)

SI No.	Sub-head	Budget provision	Actual expenditure	Savings	Reasons
2009-10					
1.	2202.02.110.15-Rashtriya Madyamik Shiksha Abhiyan (RMSA)	983.46	489.28	494.18	Non-receipt of proposals from implementing societies in States
2.	3601.04.180.06-Rashtriya Madyamik Shiksha Abhiyan(RMSA)	150.00	59.48	90.52	Non-receipt of viable proposals from the State Governments.
3.	3602.04.187.06-Assistance to Union Territory Governments	75.00	23.08	51.92	Due to receipt of less number of proposals from UT Governments.
2008-09					
4.	2202.01.800.19-District Primary Education Programme (EAP)	50.00	5.59	44.41	Due to closure of scheme.
5.	2202.02.800.37-Information and Communication Technology in Schools-Grants to Voluntary Organisations	20.00	2.69	17.31	Due to non-receipt of viable proposals from State Institute of Educational Technology and others.
6.	2202.04.200.14-Adult Education and Skill Development Scheme	317.10	61.88	255.22	Due to revision of some of the components of the scheme
2007-08					
7.	2202.01.112.01-Cost of Food Grains	1653.00	785.21	867.79	Due to delay in receipt of the cabinet approval for extension of the scheme in the educationally backward blocks.
8.	2202.01.112.02-Cost of movement of Food Grains	216.00	107.88	108.12	Due to non-receipt of lifting figures from states/UTs for payment of transportation cost of food grains

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Appendix-VIII-F

(Refer to paragraph 8.24)

Unrealistic budgetary assumptions in Department of School Education and Literacy.

(₹ in crore)

SI No.	Sub-head	Budget provision	Actual expenditure	Savings	Reasons
9.	2202.01.112.07-Payment towards fee for consultancy/experts and evaluation/studies	12.00	0.58	11.42	Due to non-activation of National Sports Group set up in Ed. Consultant India ltd and non-finalisation of Management Information Systems.
10.	3602.04.187.01-Elementary Education- National Programme of Mid-Day Meals in Schools Assistance for meeting cooking cost	44.50	22.36	22.14	Due to availability of unspent balance of previous years which suggest tardy implementation and deficient budgeting.

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Appendix-VIII-G
(Refer to paragraph 8.25)

Non-utilisation of entire provision in Department of School Education and Literacy

(₹ in crore)

SI No.	Sub-head	Budget provision	Actual expenditure	Savings	Reasons stated by the Department
2009-10					
1.	3475.01.797.01-Transfer to Income and Expenditure Account of National Investment Fund	185.90	--	185.90	NA
2.	3601.04.180.01- Vocationalisation of Education	25.80	--	25.80	Scheme being under revision
3.	3601.04.180.07-Scheme for Setting up of 6000 Model Schools at Block Level as Bench Mark of Excellence	30.00	--	30.00	Non-start of the schools by the State Governments
4.	3602.04.179.02-Information and Communication Technologies in Schools	4.00	--	4.00	Non-receipt of proposals from Government of Podducherry and NCT of Delhi
2008-09					
5.	2202.02.800.37-Support to one year pre-primary in government local body schools.	89.98	--	89.98	Non-implementation of the scheme owing to receipt of instructions from Ministry of Finance
6.	2202.02.110.13-New model schools	582.78	--	582.78	Non-finalisation of revised scheme.
7.	2202.04.200.16-Literacy Programme for 35+ age group	14.98	--	14.98	Non-implementation of new scheme owing to receipt of instruction from Ministry of Finance
8.	3601.01.180.02- Scheme for Universal Access and Quality at the Secondary Stage (SUCCESS)	1927.50	--	1927.50	Scheme being under review and model code of conduct.
9.	3602.01.180.05- Scheme for Universal Access and Quality at the Secondary Stage (SUCCESS)	35.00	--	35.00	Scheme being under review and model code of conduct.
2007-08					
10.	2202.01.107.04-National Council for Teacher Education	9.00	--	9.00	Generation of sufficient income by the council from its own resources.
11.	2202.02.110.02-Special Navodaya Vidayala	247.48	--	247.48	Non-finalisation of scheme.

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Appendix-VIII-G

(Refer to paragraph 8.25)

Non-utilisation of entire provision in Department of School Education and Literacy

(₹ in crore)

SI No.	Sub-head	Budget provision	Actual expenditure	Savings	Reasons stated by the Department
12.	3601.04.180.02-Scheme for Universal Access and Quality at the Secondary Stage (SUCCESS)	1149.10	--	1149.10	Non-finalisation of scheme owing to non-receipt of approval from cabinet committee for economic affairs.
13.	3602.04.180.05-Scheme for Universal Access and Quality at the Secondary Stage (SUCCESS)	22.00	--	22.00	Non-finalisation of scheme owing to non-receipt of approval from cabinet committee for economic affairs.

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Appendix-VIII-H

(Refer to paragraph 8.28)

**Outstanding Utilization Certificates in respect of Department of School Education and Literacy
(₹ in crore)**

Sr. No.	Year	No. of U.Cs. due	Amount of U.Cs. due	No. of U.Cs received	Amount of U.Cs. received	U.Cs. outstanding	Amount of outstanding U.Cs.
1.	1982-83	98	0.23	97	0.18	1	0.05
2.	1984-85	209	1.01	208	1.00	1	0.01
3.	1985-86	326	1.72	317	1.67	9	0.05
4.	1986-87	403	2.45	384	2.27	19	0.18
5.	1987-88	192	2.77	188	2.64	4	0.13
6.	1988-89	281	26.33	260	25.59	21	0.74
7.	1989-90	494	16.01	461	15.46	33	0.55
8.	1990-91	474	42.21	465	42.00	9	0.21
9.	1991-92	343	45.67	336	45.58	7	0.09
10.	1992-93	311	61.08	301	60.30	10	0.78
11.	1993-94	1150	152.26	1122	149.28	28	2.98
12.	1994-95	1112	188.42	1078	183.81	34	4.61
13.	1995-96	1146	356.98	1096	345.70	50	11.28
14.	1996-97	1434	917.88	1390	913.08	44	4.80
15.	1997-98	1305	594.22	1266	592.66	39	1.56
16.	1998-99	1179	551.44	1127	538.06	52	13.38
17.	1999-00	1163	1036.24	1109	1032.02	54	4.22
18.	2000-01	990	1132.39	951	1115.19	39	17.20
19.	2001-02	711	1484.99	650	1420.60	61	64.39
20.	2002-03	769	3228.45	670	3140.51	99	87.94
21.	2003-04	1359	4880.18	1155	4849.22	204	30.96
22.	2004-05	1283	7841.20	1142	7808.23	141	32.97
23.	2005-06	1107	8589.07	1008	8513.93	99	75.14
24.	2006-07	889	11236.92	752	11131.47	137	105.45
25.	2007-08	937	14006.15	824	13874.93	113	131.22
26.	2008-09	666	2267.53	601	1808.90	65	458.63
	Total	20331	58663.80	18958	57614.28	1373	1049.52

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**Appendix VIII-I:
(Refer to paragraph 8. 47)**

Outstanding Utilization Certificates in Ministry of Youth Affairs & Sports

(₹ in crore)

S. No.	Year of sanction of grant	Utilization Certificates due		Utilization Certificate received		Outstanding Utilization Certificate	
		Number	Amount	Number	Amount	Number	Amount
1	1987-88	23	0.25	4	0.14	19	0.11
2	1988-89	97	0.55	22	0.17	75	0.38
3	1989-90	152	0.62	13	0.19	139	0.43
4	1990-91	182	0.98	12	0.22	170	0.76
5	1991-92	129	0.81	10	0.24	119	0.57
6	1992-93	368	4.43	87	2.46	281	1.97
7	1993-94	360	5.64	82	3.34	278	2.30
8	1994-95	228	4.30	64	2.46	164	1.84
9	1995-96	339	8.80	79	5.78	260	3.02
10	1996-97	362	12.32	113	8.79	249	3.54
11	1997-98	233	14.24	122	13.10	111	1.14
12	1998-99	522	118.40	228	113.08	294	5.32
13	1999-00	801	39.52	313	30.14	488	9.38
14	2000-01	1351	236.61	759	228.05	592	8.56
15	2001-02	16	0.29	5	0.15	11	0.14
16	2002-03	1382	183.65	838	173.02	544	10.63
17	2003-04	1771	220.94	1146	208.43	625	12.51
18	2004-05	1977	312.97	1252	299.19	725	13.77
19	2005-06	939	311.21	768	307.18	171	4.03
20	2006-07	316	370.65	277	365.54	39	5.11
21	2007-08	1562	636.22	968	619.26	594	16.96
22	2008-09	546	975.24	361	900.20	185	75.04
	Total	13656	3458.64	7523	3281.13	6133	177.51