

**Report of the CAG on
Union Government Accounts 2014-15**

Annexure 1.1

(Refer to paragraph 1.3.2 (c))

1. Claims relating to fertiliser subsidies submitted to the Union Government by National Fertilisers Ltd.

(₹ in crore)

2010-11				2011-12				2012-13				2013-14				2014-15				Closing balance
O/B of subsidy claim	Bills submitted during the year	Total	Bill submitted in 4 th Quarter	O/B of subsidy claim	Bills submitted during the year	Total	Bill submitted in 4 th Quarter	O/B of subsidy claim	Bills submitted during the year	Total	Bill submitted in 4 th Quarter	O/B of subsidy claim	Bills submitted during the year	Total	Bill submitted in 4 th Quarter	O/B of subsidy claim	Bills submitted during the year	Total	Bill submitted in 4 th Quarter	
1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	
871.22	3918.32	4789.54	724.10	1497.35	5362.81	6860.16	386.47	2333.82	5579.53	7913.35	135.58	3038.52	6534.21	9572.73	769.36	4537.66	6458.61	10996.27	664.24	4975.40

	2010-11	2011-12	2012-13	2013-14	2014-15
(A) Claim of three quarters of financial year (Col. 2-4 of respective year of above table)	3194.22	4976.34	5443.95	5764.85	5794.37

Claims relating to Fertiliser Subsidies paid by the Union Government to National Fertilisers Ltd.

2010-11		2011-12		2012-13		2013-14		2014-15	
Bills Paid by the Government during the year	Of which bills pertain to previous year	Bills Paid by the Government during the year	Of which bills pertain to previous year	Bills Paid by the Government during the year	Of which bills pertain to previous year	Bills Paid by the Government during the year	Of which bills pertain to previous year	Bills Paid by the Government during the year	Of which bills pertain to previous year
1	2	1	2	1	2	1	2	1	2
3292.19	849.37	4526.34	1490.08	4874.83	2060.44	5035.07	2680.13	6020.87	3445.54

	2010-11	2011-12	2012-13	2013-14	2014-15
(B) Payment made by Government in financial year (Col. 1-2 of respective year).	2442.82	3036.26	2814.39	2354.94	2575.33
Unpaid subsidy bills (A-B)*	751.40	1940.08	2629.56	3409.91	3219.04

*Unpaid subsidy bills would be derived by subtracting claim of 4th quarter of the year from the payment made by the Government during the financial year.

Note: The subsidy claims of fourth quarter submitted by this CPSU to the Union Government has not been taken into account, assuming that the Government may need at least three months' time to process the bills. Similarly, from the amount of subsidy claims honoured by the Government during the financial year 2014-15, the payments pertaining to previous year's claims have been excluded.

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2. Claims relating to fertiliser subsidies submitted to the Union Government by Fertilisers and Chemicals Travancore Ltd.

(₹ in crore)

2010-11				2011-12				2012-13				2013-14				2014-15				Closing balance
O/B of subsidy claim	Bills submitted during the	Total	Bill submitted in 4 th Quarter	O/B of subsidy claim	Bills submitted during the year	Total	Bill submitted in 4 th Quarter	O/B of subsidy claim	Bills submitted during the year	Total	Bill submitted in 4 th Quarter	O/B of subsidy claim	Bills submitted during the year	Total	Bill submitted in 4 th Quarter	O/B of subsidy claim	Bills submitted during the year	Total	Bill submitted in 4 th Quarter	
1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	
445.11	1159.28	1604.39	270.14	370.51	1265.96	1636.47	379.04	511.95	906.69	1418.64	152.12	378.88	906.51	1285.39	268.32	508.36	568.87	1077.23	142.99	335.51

	2010-11	2011-12	2012-13	2013-14	2014-15
(A) Claim of three quarters of financial year (Col. 2-4 of respective year of above table)	889.14	886.92	754.57	638.19	425.88

Claims relating to Fertiliser Subsidies paid by the Union Government to Fertilisers and Chemicals Travancore Ltd.

2010-11		2011-12		2012-13		2013-14		2014-15	
Bills Paid by the Government during the year	Of which bills pertain to previous year	Bills Paid by the Government during the year	Of which bills pertain to previous year	Bills Paid by the Government during the year	Of which bills pertain to previous year	Bills Paid by the Government during the year	Of which bills pertain to previous year	Bills Paid by the Government during the year	Of which bills pertain to previous year
1	2	1	2	1	2	1	2	1	2
1233.88	388.78	1124.52	308.26	1039.76	459.22	777.03	321.23	741.72	380.82

	2010-11	2011-12	2012-13	2013-14	2014-15
(B) Payment made by Government in financial year (Col. 1-2 of respective year).	845.10	816.26	580.54	455.80	360.90
Unpaid subsidy bills (A-B)*	44.04	70.66	174.03	182.39	64.98

*Unpaid subsidy bills would be derived by subtracting claim of 4th quarter of the year from the payment made by the Government during the financial year.

Note: The subsidy claims of fourth quarter submitted by this CPSU to the Union Government has not been taken into account, assuming that the Government may need at least three months' time to process the bills. Similarly, from the amount of subsidy claims honoured by the Government during the financial year 2014-15, the payments pertaining to previous year's claims have been excluded.

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3. Claims relating to fertiliser subsidies submitted to the Union Government by Madras Fertilisers Ltd.

(₹ in crore)

2010-11				2011-12				2012-13				2013-14				2014-15				Closing balance
O/B of subsidy claim	Bills submitted during the	Total	Bill submitted in 4 th Quarter	O/B of subsidy claim	Bills submitted during the	Total	Bill submitted in 4 th Quarter	O/B of subsidy claim	Bills submitted during the	Total	Bill submitted in 4 th Quarter	O/B of subsidy claim	Bills submitted during the	Total	Bill submitted in 4 th Quarter	O/B of subsidy claim	Bills submitted during the	Total	Bill submitted in 4 th Quarter	
1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	
63.29	1350.32	1413.61	477.05	130.11	1829.61	1959.72	380.32	140.26	1751.40	1891.66	386.57	223.90	2166.99	2390.89	499.90	1147.20	1267.91	2415.12	295.66	740.12

	2010-11	2011-12	2012-13	2013-14	2014-15
(A) Claim of three quarters of financial year (Col. 2-4 of respective year of above table)	873.27	1449.29	1364.83	1667.09	972.55

Claims relating to Fertiliser Subsidies paid by the Union Government to Madras Fertilisers Ltd

2010-11		2011-12		2012-13		2013-14		2014-15	
Bills Paid by the Government during the year	Of which bills pertain to previous year	Bills Paid by the Government during the year	Of which bills pertain to previous year	Bills Paid by the Government during the year	Of which bills pertain to previous year	Bills Paid by the Government during the year	Of which bills pertain to previous year	Bills Paid by the Government during the year	Of which bills pertain to previous year
1	2	1	2	1	2	1	2	1	2
1283.50	63.06	1819.46	129.88	1667.76	139.76	1243.69	178.64	1675.00	925.86

	2010-11	2011-12	2012-13	2013-14	2014-15
(B) Payment made by Government in financial year (Col. 1-2 of respective year).	1220.44	1689.58	1528.00	1065.05	749.14
Unpaid subsidy bills (A-B)*	-347.17	-240.29	-163.17	602.04	223.41

*Unpaid subsidy bills would be derived by subtracting claim of 4th quarter of the year from the payment made by the Government during the financial year.

Note: The subsidy claims of fourth quarter submitted by this CPSU to the Union Government has not been taken into account, assuming that the Government may need at least three months' time to process the bills. Similarly, from the amount of subsidy claims honoured by the Government during the financial year 2014-15, the payments pertaining to previous year's claims have been excluded.

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4. Claims relating to fertiliser subsidies submitted to the Union Government by Hindustan Petroleum Corporation Ltd.

(₹ in crore)

2010-11				2011-12				2012-13				2013-14				2014-15				Closing balance
O/B of subsidy claim	Bills submitted during the	Total	Bill submitted in 4 th Quarter	O/B of subsidy claim	Bills submitted during the	Total	Bill submitted in 4 th Quarter	O/B of subsidy claim	Bills submitted during the	Total	Bill submitted in 4 th Quarter	O/B of subsidy claim	Bills submitted during the	Total	Bill submitted in 4 th Quarter	O/B of subsidy claim	Bills submitted during the	Total	Bill submitted in 4 th Quarter	
1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	
7.00	652.37	659.37	171.81	70.49	672.83	743.32	169.51	2.51	666.41	668.92	160.08	41.03	635.14	676.17	161.53	107.92	636.99	744.91	77.45	736.87

	2010-11	2011-12	2012-13	2013-14	2014-15
(A) Claim of three quarters of financial year (Col. 2-4 of respective year of above table)	480.56	503.32	506.33	491.61	559.54

Claims relating to Petroleum Subsidies paid by the Union Government to Hindustan Petroleum Corporation Ltd.

2010-11		2011-12		2012-13		2013-14		2014-15	
Bills Paid by the Government during the year	Of which bills pertain to previous year	Bills Paid by the Government during the year	Of which bills pertain to previous year	Bills Paid by the Government during the year	Of which bills pertain to previous year	Bills Paid by the Government during the year	Of which bills pertain to previous year	Bills Paid by the Government during the year	Of which bills pertain to previous year
1	2	1	2	1	2	1	2	1	2
588.88	6.02	740.81	70.49	627.89	2.51	568.25	41.03	8.04	0.72

	2010-11	2011-12	2012-13	2013-14	2014-15
(B) Payment made by Government in financial year (Col. 1-2 of respective year).	582.86	670.32	625.38	527.22	7.32
Unpaid subsidy bills (A-B)*	-102.30	-167.00	-119.05	-35.61	552.22

*Unpaid subsidy bills would be derived by subtracting claim of 4th quarter of the year from the payment made by the Government during the financial year.

Note: The subsidy claims of fourth quarter submitted by this CPSU to the Union Government has not been taken into account, assuming that the Government may need at least three months' time to process the bills. Similarly, from the amount of subsidy claims honoured by the Government during the financial year 2014-15, the payments pertaining to previous year's claims have been exclude.

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5. Claims relating to Food subsidies submitted to the Union Government by Food Corporation of India

(₹ in crore)

2010-11				2011-12				2012-13				2013-14				2014-15				Closing balance
O/B of subsidy	Subsidy claims submitted during the year	Total	Subsidy released by GoI	O/B of subsidy	Subsidy claims submitted during the year	Total	Subsidy released by GoI	O/B of subsidy	Subsidy claims submitted during the year	Total	Subsidy released by GoI	O/B of subsidy	Subsidy claims submitted during the year	Total	Subsidy released by GoI	O/B of subsidy	Subsidy claims submitted during the year	Total	Subsidy released by GoI	
1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	
9469.67	57453.90	66923.57	51254.70	15668.87	67693.86	83362.73	59935.95	23426.78	80306.14	103732.92	71980.00	31752.92	89410.45	121163.37	75529.97	45633.40	105016.12	150649.52	91995.35	58654.17

Claims relating to Food Subsidy paid by the Union Government to Food Corporation of India

2010-11		2011-12		2012-13		2013-14		2014-15	
Subsidy paid by the Government during the year	Of which subsidy pertains to previous year	Subsidy paid by the Government during the year	Of which subsidy pertains to previous year	Subsidy paid by the Government during the year	Of which subsidy pertains to previous year	Subsidy paid by the Government during the year	Of which subsidy pertains to previous year	Subsidy paid by the Government during the year	Of which subsidy pertains to previous year
1	2	1	2	1	2	1	2	1	2
51254.70	5378.53	59935.95	2819.45	71980.00	23303.98	75529.97	9008.54	91995.35	30000.00

	2010-11	2011-12	2012-13	2013-14	2014-15
Subsidy payment made by the Government in Financial year	51254.70	59935.95	71980.00	75529.97	91995.35
Unpaid subsidy (Total subsidy claims submitted less subsidy released by GoI)	15668.87	23426.78	31752.92	45633.41	58654.17*

Note: As per existing practice, FCI prefers advance claim on the Ministry of Consumer Affairs, Food & Public Distribution for food subsidy for each quarter. Against this claim, Ministry reimburses certain portion to FCI within the same quarter.

*In 2014-15, FCI preferred total subsidy claim amounting to ₹1,05,016.12 crore to the Ministry. Against this, a total amount of ₹ 91,995.35 crore (including ₹ 30,000 crore pertaining to earlier years) was released by the GoI. Thus, the unpaid amount for 2014-15 works out to ₹ 43,020.77 crore. In respect of 4th quarter of 2014-15, FCI preferred a subsidy claim of ₹ 29,321.15 crore against which a sum of ₹10,000 crore was received by FCI within the 4th quarter, thus leading to shortfall of ₹19,321.15 crore. Even after reducing this unpaid amount of 4th quarter, the unpaid subsidy for 2014-15 works out to ₹23,699.62 crore (₹43,020.77- ₹19,321.15), and this amount has been treated as unpaid subsidy for the year 2014-15.

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Details relating to total unpaid subsidy claims

(₹ in crore)

Sl.No.	Name of CPSU/Corporation	Claims of only three quarters during the year 2014-15 remaining unpaid	4 th quarter claims submitted during 2014-15	Closing balance of claims at the end of 2014-15 remaining unpaid	Claims including past years unpaid claims, but excluding last quarter claim for the year 2014-15, remaining unpaid
	1	2	3	4	5(4-3)
1.	National Fertilisers Ltd.	3,219.04	664.24	4,975.40	4,311.16
2.	Fertilisers and Chemicals Travancore Ltd.	64.98	142.99	335.51	192.52
3.	Madras Fertilisers Ltd.	223.41	295.66	740.12	444.46
4.	Hindustan Petroleum Corporation Ltd.	552.22	77.45	736.87	659.42
5.	Food Corporation of India	23,699.62	19,321.15	58,654.17	39,333.02
	Total	27,759.27	20,501.49	65,442.07	44,940.58

Note: In respect of 4th quarter of 2014-15, FCI preferred a subsidy claim of ₹ 29,321.15 crore against which a sum of ₹10,000 crore was received by FCI within the 4th quarter, thus there was shortfall of ₹19,321.15 crore in the 4th quarter.

Annexure 2.1

(Refer to paragraph 2.2.2)

Details of revenue and capital Major heads under which Minor head '800-Other Expenditure' was operated in 2014-15 and in which expenditure of more than 50 per cent of the total expenditure under the Major heads had been booked

Sl. No.	Major head	Total expenditure under the Major head	Expenditure under minor head 800- 'Other Expenditure'	Percentage of expenditure in Minor head as compared to Major head
		(□ in thousand)		
1	2250-Other Social Services	823719	822401	99.84
2	2416-Agriculture Financial Institutions	62598638	60000000	95.85
3	2515- Other Rural Development	6762659	4629229	68.45
4	2552-North Eastern Areas	2018258	1845761	91.45
5	2711--Flood Control and Drainage	2252918	2224176	98.72
6	3053- Civil Aviation	9766943	8201065	83.97
7	4402- Capital Outlay on Soil and Water Conservation	2067	2067	100.00
8	4803- Capital Outlay on Coal and Lignite	1761340	1761340	100.00
9	4853- Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	324941	324941	100.00
10	5275- Capital Outlay on other Communication Services	3769897	3724918	98.81
11	5453- Capital Outlay on Foreign Trade and Export Promotion	2742069 ¹	2925361	106.68
	Total	92823449	86461259	

¹ Total expenditure under the major head is less than the expenditure booked under the minor head '800' due to deduct recoveries of over payments.

Annexure 2.2
(Refer to paragraph 2.2.3)

Funds of Regulators/Autonomous bodies outside Government Accounts

Sl No	Name of Regulators/Autonomous bodies	Type of Investments / Capital Fund	Amount (₹ in crore)
1.	Security and Exchange Board of India	Surplus fund/Corpus fund	1,655.60
2.	Insurance Regulatory and Development Authority	Surplus fund	1,164.61
3.	Pension Fund Regulatory Development Authority	Capital/Corpus fund	15.78
4.	Medical Council of India	Earmarked/Endowment funds	357.08
5.	Dental Council of India	Investment from own resources fund	99.17
6.	Pharmacy Council of India	Earmarked/Endowment funds	27.10
7.	Indian Nursing Council	Investment (Others)	72.90
8.	Central Council of Homeopathy	Earmarked/Endowment funds	0.94
9.	Central Council of Indian Medicines	Public Deposit Accounts	3.73
10.	Food Safety and Standards Authority of India	Investment from own resources	60.00
11.	All India Council of Technical Education	FDR General with Bank	830.00
12.	University Grants Commission	Saving Bank Accounts	381.75
13.	Central Board of Secondary Education	Fixed Deposits	1,371.69
14.	Warehousing Development and Regulatory Authority	Saving Bank Accounts	2.15
15.	Rehabilitation Council of India	General Reserve fund	8.75
Total			6,051.25

Annexure 2.3
(Refer to paragraph 2.4.4)

Statement Showing Dormant Reserve Funds/Deposits

SI No	Nomenclature of the Head	Nature of the Fund	Balance as on 31 March 2015 (₹ in thousand)	Dormant since
1.	8116.102-Railway Revenue Reserve Funds-Investment Accounts	Reserve	10,99	2001-02
2.	8116.XXX-Railway-Loan to Branch Line Companies	Reserve	11,77	2001-02
3.	8116.105-Telecommunication Revenue Reserve Fund	Reserve	82,91,70	2001-02
4.	8118.105-Telecommunication Capital Reserve Fund	Reserve	6	2001-02
5.	8121.119-Staff Benefit Fund (Railways)--Investment Accounts	Reserve	1,00	1999-2000
6.	8121.111-Contingency Reserve Fund—Electricity	Reserve	1,30,75	2006-07
7.	8223.101-Famine Relief Fund	Reserve	3	2008-09
8.	8229.101-Development Funds for Educational Purposes	Reserve	7	2002-03
9.	8229.102-Development Funds for Medical and Public Health Purposes	Reserve	60	2002-03
10.	8229.108-Mining Areas Development Funds	Reserve	1,02	2002-03
11.	8229.117-National Bio-technological Core Fund	Reserve	3,25,13	2002-03
12.	8229.124-National Fund for Control of Drug Abuse	Reserve	33120	2013-14
13.	8229.126-Development Fund for Tea Sector	Reserve	62006	2010-11
14.	8230.101-Special Railway Safety Fund (Commercial)	Reserve	581,12,02	2008-09
15.	8230.102-Special Railway Safety Fund (Strategic)	Reserve	16,66,24	2007-08
16.	8235.101-General Reserve Funds of Government Commercial Departments/Undertakings	Reserve	75,86	2008-09
17.	8235.104-Railway Safety Works Fund	Reserve	40,74,41	2003-04
18.	8235.105-General Insurance Fund	Reserve	2,61,32,01	2005-06
19.	8235.113-National Renewal Funds	Reserve	17,70,20	2008-09
20.	8337.103-Contributory Indian Railways Conference Association Employees' Provident Fund-Investment Account	Deposit	65,12	2001-02
21.	8342.107-Deposits towards Payment of Estate Duty.	Deposit	1,31	2008-09
22.	8342.110-Telephone Application Deposits	Deposit	2,23,98,01	2005-06

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SI No	Nomenclature of the Head	Nature of the Fund	Balance as on 31 March 2015 (₹ in thousand)	Dormant since
23.	8342.111-Telex Application Deposits	Deposit	7,93,06	2003-04
24.	8342.114-Leased Telecommunication facility Deposits	Deposit	1,69,47	2001-02
25.	8342.108-Deposits of Income Tax, Super Tax, Excess Profits, Tax and Surcharge	Deposit	1,21,61	2001-02
26.	8443.114-Export Trade Deposits	Deposit	15,25,27	1988-89
27.	8443.127- Deposits of Local Bodies for meeting claims of contractors/employees/pensioners etc. who have migrated to Pakistan	Deposit	21,07	1996-97
28.	8443.130-Provident Societies Liquidation Accounts	Deposit	13	2008-09
29.	8445.102-Deposits of Branch Line Companies	Deposit	65	1992-93
30.	8448.103-Cantoment Funds	Deposit	1	2000-01
31.	8448.109-Panchayat Bodies Fund	Deposit	84	2008-09
32.	8448.111-Medical and Charitable Funds	Deposit	52	1988-89
33.	8448-Deposits of Local Funds 120-Other Funds	Deposit	2,26	2004-05
34.	8449.104-Deposits of Mines Provident Funds	Deposit	16,01	1988-89
35.	8449.106-Accounts under Indo- U.S. Agreement 1974	Deposit	16	1991-92
36.	8449.107-Deposits of Income Tax, Super Tax, Excess Profit Tax including Interest and Surcharge	Deposit	1,33,93	1991-92
37.	8449.108-Deposits of Local Bodies for discharge of Loans	Deposit	32,97	2000-01
38.	8449.113-Oil seeds and vegetable Oil Development Fund	Deposit	3,66,13	1999-2000
39.	8449.118-Advance Deposits for Japanese Grants aided Projects	Deposit	1,03,60	1995-96
40.	8450.101-Balance of Pondicherry	Deposit	40,12,90	2008-09
41.	8450.102-Balance of Goa, Daman and Diu	Deposit	16,30,26	1988-89
42.	8450.104-Balance of Arunachal Pradesh	Deposit	56,82,51	1988-89
43.	8450.105-Balance of Mizoram	Deposit	1,24,41,38	1988-89
44.	8009.01.103-ICS Provident Fund	Other Liabilities	2,01	1999-2000
45.	8010.105-Other Trusts	Other Liabilities	19,23	1999-2000
46.	8010.102-Endowment by the Late King of Oudh	Other Liabilities	91,04	1992-93

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SI No	Nomenclature of the Head	Nature of the Fund	Balance as on 31 March 2015 (₹ in thousand)	Dormant since
47.	8011.102-Family Pension Funds	Other Liabilities	6,10	2008-09
48.	8012.103-Special Securities issued to Rural Electrification Corporation	Other Liabilities	1,62,83,05	1988-89
Total			16,74,75,73	

Annexure 2.4

(Refer to paragraph 2.5.1-c)

Outstanding amount of Suspense Account for purchases abroad (since 2005)

(₹ in thousand)

Sl. No.	Name of the Importer	No. of cases	Amount
1.	Road and Building Deptt. Gujarat	1	1104
2.	Family Health Support Maharashtra	1	218
3.	Mysore Cement Ltd.	1	4326
4.	Ministry of Railways	2	8399
5.	Pyriites Phosphates & Chemicals Ltd.	2	249513
6.	Rail Coach Factory (Kapurthala)	1	1895
7.	Railway Board	1	13138
8.	Rail Coil Spring	1	7111
9.	Ministry of Water Resources	2	5233
10.	Pawan Hans Ltd.	1	574384
11.	Deptt. Of Telecommunication	6	14737
12.	The Fertilizers & Chemicals Travancore Ltd	1	39
13.	Indian Farmers Fertilizer Co-operative Limited	3	14257
14.	Ministry of Home Affairs	1	2255
15.	Ministry of Road Transport and Highways	3	3952
16.	Ministry of Road Transport and Highways-Technical	3	15292
17.	National Capital Territory of Delhi	1	48297
18.	Cochin Port Trust	1	3648
19.	Delhi Electric Supply Undertaking, Delhi	1	78009
20.	Bhillai Steel Plant	1	1200
21.	Coal India Ltd (WB)	3	231832
22.	CMAL-DL	1	348
23.	Jhanjra Bhilai Steel Plant	1	906
24.	Oil and Natural Gas Commission	2	59427
25.	AP State Electricity Board, Andhra Pradesh	1	47476
26.	Helicopter Corporation of India	1	672356
27.	KRIBHCO Rain Farming & Eastern & Western Ghat Project	1	7079
28.	Ministry of Finance, Deptt. of Economic Affairs	1	4560
29.	Department of Elementary Education & Literacy	1	1132
30.	Department of Personnel and Training	1	14848
31.	Ministry of Environment & Forests	1	777
32.	MOEF-WB	1	3691
33.	Ministry of Finance	1	2505
34.	Ministry of Tourism	1	27634
35.	Ministry of Urban Development	1	66183
36.	National Institute for the Mentally Handicapped	1	44
37.	Planning Commission	1	7875
	Total	54	2195680

Annexure 2.5
(Refer to paragraph 2.5.2)

Adverse balances under Debt, Deposit and Remittances heads

Sl. No.	Head of Account (Major /Minor Head)		Balance as on 31.03.2015 (₹ in thousand)		Period from which balances become adverse
Statement No-13					
1.	8115.00.101	Depreciation Reserve Funds – Railways (Commercial Lines)	Debit	12300932	2009-10
2.	8121.00.103	Railway Pension Fund –Commercial Lines	Debit	12745048	2009-10
3.	8229.00.200	Other Development and Welfare Fund	Debit	1712901	2007-08
4.	8337.00.104	Non-Contributory Indian Railways Conference Association Employees Provident Fund-Investment Accounts	Credit	30819	2013-14
5.	8443.00.111	Other Departmental Deposits	Debit	516173	2006-07
6.	8445.00.104	Railway Deposits-Trust Interest Account	Debit	198265	2005-06
7.	8445.00.800	Railway Deposits-Other Deposits	Debit	12202288	2005-06
8.	8446.00.102	Other Postal Deposits	Debit	902648	2014-15
9.	8446.00.800	Postal Deposits-Other Deposits	Debit	145787	2005-06
10.	8448.00.102	Deposits of Local Funds-Municipal Funds	Debit	3	2007-08
11.	8448.00.104	Deposits of Local Funds-Funds of Insurance Association of India	Debit	291	Pre-1976-77
12.	8451.00.101	Bhopal Gas Leak Disaster Relief Fund-Claims and Relief Funds	Debit	9316164	2005-06
13.	8451.00.102	Bhopal Gas Leak Disaster Relief Fund- Claims and Relief Fund Investment Account	Credit	9220607	2005-06
14.	8550.00.101	Forest Advance	Credit	19203	2013-14
15.	8670.00.111	Cheques and Bills- Pay & Account Offices Electronic Advices	Debit	5612194	2011-12
Statement No-14					
16	6002.00. 207	Loans from the European Economic community	Debit	949425	2000-01
17	6002.00. 208	Loans from the Government of France	Debit	4616718	2000-01
18	6002.00. 223	Loans from the Government of Swiss Confederation and Swiss Bank	Debit	195491	2010-11
19	6002.00. 226	Loans from the Agency for International Development USA	Debit	9317716	1995-96

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Sl. No.	Head of Account (Major /Minor Head)		Balance as on 31.03.2015 (₹ in thousand)		Period from which balances become adverse
20	6002.00.227	Loans from the Government of USA under PL -480 convertible local currency Credits	Debit	5699575	1995-96
21	6002.00.504	Debt awaiting adjustment to loans from IBRD	Debit	3059051	2014-15
22	8014.00.107	PLI Children Policy Scheme	Debit	2725	2014-15
Statement No-14 A					
23	6001.00.105	Securities issued to International Financial Institutions, International Bank for Reconstruction and Development	Debit	404339	2010-11
24	6001.00.105	Securities issued to International Financial Institutions, International Fund for Agriculture Development	Debit	215439	2002-03
25	6001.00.106	Compensation and Other Bonds-Special Bearer Bonds, 1991	Debit	510	2014-15
Statement No-15					
26.	6202.01.203	University & Higher Education	Credit	1568	2004-05
27.	6215.02.800	Other Loan	Credit	20400	2001-02
28.	6216.80.190	Loans to Public Sector and other Undertakings	Credit	2	2008-09
29.	6216.80.800	Other Loans	Credit	11977	2010-11
30.	6225-01-800	Other Loans	Credit	829	1994-95
31.	6245.01.101	Gratuitous Relief	Credit	830	1986-87
32.	6245.02.101	Gratuitous Relief	Credit	2157	1997-98
33.	6402.00.102	Soil Conservation	Credit	7705	1995-96
34.	6402.00.203	Land Reclamation and Development	Credit	592	2007-08
35.	6404.00.800	Other Loans	Credit	4642331	2004-05
36.	6405.00.106	Mechanization of fishing crafts	Credit	532	2006-07
37.	6425.00.108	Loan to other cooperatives	Credit	4004370	2003-04
38.	6515.00.102	Community development	Credit	158	1986-87
39.	6801.00.201	Hydel Generation	Credit	880938	2004-05
40.	6801.00.205	Transmission & Distribution	Credit	1361103	2005-06
41.	6851.00.102	Small Scale Industries	Credit	4664	2006-07
42.	7052.02.101	Loans to Shipping Development Fund Committee.	Credit	2941305	2011-12

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Sl. No.	Head of Account (Major /Minor Head)		Balance as on 31.03.2015 (₹ in thousand)		Period from which balances become adverse
43.	7053.00.190	Loans to Public Sector and other Undertakings	Credit	377537	2010-11
44.	7475.00.102	Trading Institutions	Credit	25000	2011-12
45.	7601.01.436	Crop Husbandry-Commercial Crops	Credit	1	2012-13
46.	7601.03.413	Co-operation- Loans to other Co-operatives	Credit	4184	2012-13*
47.	7601.03.501	Soil and Water Conservation- Soil Conservation Schemes	Credit	2123	2012-13*
48.	7601.03.576	Animal Husbandry- Cattle and Buffalo Development	Credit	11	2012-13*
49.	7601.03.601	Dairy Development	Credit	29	2012-13*
50.	7601.03.727	Village and Small Industries- Small Scale Industries	Credit	139	2012-13*
51.	7601.03.786	Flood Control- Other Loans	Credit	71707	2012-13*
52.	7601.03.787	Anti-Sea Erosion Projects-Other Loans	Credit	1239	2012-13*
53.	7601.04.267	Water Supply- Other Loans	Credit	149604	2012-13*
54.	7601.04.312	Urban Development-Integrated Development of Small/Medium Towns	Credit	191427	2012-13*
55.	7601.04.360	Welfare of Scheduled Tribes- Other Loans	Credit	408	2012-13*
56.	7601.04.411	Co-operation Credit Cooperatives	Credit	32522	2012-13*
57.	7601.04.413	Other Co-operatives	Credit	1686	2012-13*
58.	7601.04.436	Crop Husbandry-Commercial Crops	Credit	131283	2012-13*
59.	7601.04.443	Crop Husbandry- Other Loans	Credit	336715	2012-13*
60.	7601.04.501	Soil and Water Conservation-Soil conservation Schemes	Credit	96229	2012-13*
61.	7601.04.579	Animal Husbandry-Sheep and wool development	Credit	175	2012-13*
62.	7601.04.601	Dairy Development	Credit	36	2012-13*
63.	7601.04.726	Village and Small Industries- Handloom Industries	Credit	6960	2012-13*
64.	7601.04.727	Village and Small Industries Small-scale Industries	Credit	853	2012-13*
65.	7601.04.729	Village and Small Industries- Coir Industry	Credit	354	2012-13*
66.	7601.04.747	Village and Small Industries-Other Village Industries	Credit	1088	2012-13*
67.	7601.04.786	Flood Control-Other loans	Credit	4730	2012-13*

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Sl. No.	Head of Account (Major /Minor Head)		Balance as on 31.03.2015 (₹ in thousand)		Period from which balances become adverse
68.	7601.04.825	Roads of Inter-State or Economic Importance-Road Works	Credit	18359	2012-13*
69.	7601.04.826	Roads of Inter-State or Economic Importance-Machinery and Equipment	Credit	106	2012-13*
70.	7601.04.871	Inland water Transport-Other Loans	Credit	897	2012-13*
71.	7601.07.800	Other Loans	Credit	1580	2012-13
72.	7602.04.412	Cooperation-Consumer cooperatives	Credit	14	2012-13
73.	7610.00.203	Advances for Purchase other Conveyances	Credit	3910.98	2004-05
Statement No-16					
74.	8002.00.103	Treasury Saving Deposits Certificates	Debit	6962	1976-77
75.	8002.00.105	Saving Certificates-Bank Series	Debit	189	2007-08

**Adverse balance is due to write off of balances as per the recommendation of 13th Finance Commission and pending adoption by the Ministry of Finance.*

Annexure 2.6
(Refer to paragraph 2.5.5)
Availability of Annual Proforma Accounts

Sl. No.	Name of Undertaking	Period of Accounts last prepared
MINISTRY OF AGRICULTURE		
1.	Delhi Milk Scheme	2014-15
2.	Ice-cum Freezing Plant, Kochi	2009-10
DEPARTMENT OF ATOMIC ENERGY		
3.	Nuclear Fuel Complex, Hyderabad	2010-11
4.	Heavy Water Board, Mumbai	2010-11
MINISTRY OF DEFENCE		
5.	Canteen Stores Department	2013-14
MINISTRY OF FINANCE		
6.	Government Alkaloid Works, Neemuch	2010-11
7.	Government Alkaloid Works, Ghazipur	2009-10
8.	Government Opium Factory, Ghazipur	2009-10
9.	Government Opium Factory, Neemuch	2010-11
MINISTRY OF HEALTH AND FAMILY WELFARE		
10.	Central Research Institute, Kasauli	2006-07
11.	Vegetable Garden of Central Institute of Psychiatry, Kanke, Ranchi	2011-12
12.	H L L Life Care Limited	2014-15
13.	H S C C (India) Limited	2014-15
MINISTRY OF INFORMATION AND BROADCASTING		
14.	Film Division, Mumbai	2009-10
15.	National Film Development Corporation Limited	2013-14
MINISTRY OF POWER		
16.	Electricity Department, Andaman and Nicobar Islands	2012-13
17.	Electricity Department, Lakshadweep	2009-10
MINISTRY OF SHIPPING		
18.	Directorate of Lighthouses and Lightships, Noida	2011-12
19.	Andaman Ferry Service	2004-05
20.	Shipping Services, Andaman and Nicobar Islands	2009-10
21.	Marine Department (Dockyard) Andaman and Nicobar Islands	2003-04
22.	Port Management Board, Andaman and Nicobar Islands	1990-91
MINISTRY OF ROAD TRANSPORT AND HIGHWAYS		
23.	Chandigarh Transport Undertaking	2009-10
24.	State Transport Service, Andaman & Nicobar Islands	2013-14
MINISTRY OF URBAN DEVELOPMENT		
25.	Government Press, Andaman and Nicobar Islands	1979-80
26.	Department of Publications	2000-01
27.	Government of India Press, Minto Road, New Delhi	2011-12
28.	Government of India Press, Ring Road, New Delhi	2011-12

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Sl. No.	Name of Undertaking	Period of Accounts last prepared
29.	Government of India Press, Rashtrapati Bhavan, New Delhi	2011-12
30.	Government of India Press, Nilokheri	2011-12
31.	Government of India Press, Faridabad	2011-12
32.	Government of India Press, Shimla	2011-12
33.	Government of India Press, Coimbatore	2012-13
34.	Government of India Text Book Press, Bhubaneswar	2007-08
35.	Government of India Text Book Press, Mysore	2011-12
36.	Government of India Press, Kolkata	2011-12
37.	Government of India Press, Koratty	2012-13
38.	Government India press, Nasik	2012-13
39.	Government of India Press, Aligarh	2011-12
40.	Government of India Text Book Press, Chandigarh	2011-12
41.	Government of India Press, Gangtok	2007-08
42.	Government of India Press, Satragachi Howrah	2011-12

Annexure 2.7
(Refer to paragraph 2.5.6)

Statement of losses and irrecoverable dues written off/waived during 2014-15

(₹ 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	
	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
Department of Space	0	0	0	0	20	14.85	1	0.07
Ministry of Agriculture, Department of Agriculture & Co-operation	1	0.29	0	0	0	0	0	0
Ministry of Home Affairs	0	0	0	0	35	3420.57	0	0
Ministry of Science and Technology	0	0	1	0.03	3	4.94	0	0
Ministry of Mines	0	0	0	0	3	0.29	0	0
Deptt. Of Post & Telecommunication	06	18.54	836	5030.15	42	9.79	27	18772.55
Department of Atomic Energy	0	0	0	0	27	6.17	0	0
Total	7	18.83	837	5030.18	130	3456.61	28	18772.62

Annexure 3.1
(Refer to paragraph 3.2)
Authorisation and Disbursements

(₹ in crore)

Nature of Disbursements	Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Total	Actual Disbursements	Savings(-) Excess(+)
A – Civil					
Voted					
I. Revenue	1050284.25	30852.80	1081137.05	964415.05	(-) 116722.00
II. Capital (including Loans and Advances)	138109.14	9486.25	147595.39	114108.38	(-) 33487.01
Total	1188393.39	40339.05	1228732.44	1078523.43	(-) 150209.01
Charged					
III. Revenue	519135.02	383.86	519518.88	491297.66	(-) 28221.22
IV. Capital (including Loans and Advances and Public Debt)	4077250.69	73.31	4077324.00	3719862.57	(-) 357461.43
Total	4596385.71	457.17	4596842.88	4211160.23	(-) 385682.65
Grand Total	5784779.10	40796.22	5825575.32	5289683.66	(-) 535891.66
Recoveries in reduction of disbursements			133960.20	109079.48	
Total Net Provision			5691615.12		
Total Net Disbursement				5180604.18	

B – Posts					
Voted					
I. Revenue	18141.35	344.66	18486.01	18556.42	(+) 70.41
II. Capital	518.30	0.01	518.31	170.89	(-) 347.42
Total	18659.65	344.67	19004.32	18727.31	(-) 277.01
Charged					
III. Revenue	0.20	3.64	3.84	0.14	(-) 3.70
IV. Capital	--	2.26	2.26	2.07	(-) 0.19
Total	0.20	5.90	6.10	2.21	(-) 3.89
Grand Total	18659.85	350.57	19010.42	18729.52	(-) 280.90
Recoveries in reduction of disbursements			665.19	661.98	
Total Net Provision			18345.23		
Total Net Disbursement				18067.54	

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(₹ in crore)

Nature of Disbursements	Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Total	Actual Disbursements	Savings(-) Excess(+)
C - Defence Services					
Voted					
I. Revenue	151002.32	7936.31	158938.63	155167.76	(-) 3770.87
II. Capital	94257.00	0.01	94257.01	81741.90	(-) 12515.11
Total	245259.32	7936.32	253195.64	236909.66	(-) 16285.98
Charged					
III. Revenue	74.45	399.22	473.67	339.48	(-) 134.19
IV. Capital	330.95	0.01	330.96	145.08	(-) 185.88
Total	405.40	399.23	804.63	484.56	(-) 320.07
Grand Total	245664.72	8335.55	254000.27	237394.22	(-) 16606.05
Recoveries in reduction of disbursements			11425.75	10361.30	
Total Net Provision			242574.52		
Total Net Disbursement				227032.92	

D – Railways					
Voted	293466.92	5809.82	299276.74	284864.29	(-) 14412.45
Charged	261.62	61.66	323.28	268.92	(-) 54.36
Total	293728.54	5871.48	299600.02	285133.21	(-) 14466.81
Recoveries in reduction of disbursements			99254.24	93994.81	
Total Net Provision			200345.78		
Total Net Disbursement				191138.40	

Total						
Total CFI	Voted	1745779.28	54429.86	1800209.14	1619024.69	(-) 181184.45
	Charged	4597052.93	923.96	4597976.89	4211915.92	(-) 386060.97
Grand Total CFI		6342832.21	55353.82	6398186.03	5830940.61	(-) 567245.42
Total recoveries in reduction of expenditure			245305.38	214097.57		
Total provision and expenditure as per Appropriation Account (CFI)			6152880.65	5616843.04		
Difference with the Figures of Finance Accounts				0		
Total disbursement from CFI as per Finance Account				5616843.04		

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

Annexure 3.2
(Refer to paragraph 3.2)
Net savings in Grants/Appropriations

Grants and Appropriations affected	Unspent provision		Excess		Net savings(-) Net Excess (+)	
	Revenue	Capital	Revenue	Capital	Revenue	Capital
A – Civil						
Voted (₹ in crore)	126157.90	39680.42	9435.90	6193.41	(-) 116722.00	(-) 33487.01
No. of grants	93	64	1	1	--	--
Charged (₹ in crore)	28232.45	357461.43	11.23	0.0012	(-) 28221.22	(-) 357461.43
No. of Appropriations	33	11	2	1	--	--
B – Posts						
Voted (₹ in crore)	--	347.42	70.41	--	(+) 70.41	(-) 347.42
No. of grants	--	1	1	--	--	--
Charged (₹ in crore)	3.70	0.19	--	--	(-) 3.70	(-) 0.19
No. of Appropriations	1	1	--	--	--	--
C - Defence Services						
Voted (₹ in crore)	3770.87	12515.11	--	--	(-) 3770.87	(-) 12515.11
No. of grants	5	1	--	--	--	--
Charged (₹ in crore)	134.19	185.88	0.0013	--	(-) 134.19	(-) 185.88
No. of Appropriations	4	1	1	--	--	--
D – Railways						
Voted(₹ in crore)	9144.72	5757.42	456.56	33.13	(-) 8688.16	(-) 5724.29
No. of grants	13	2	2	1	--	--
Charged(₹ in crore)	26.21	28.83	0.68	--	(-) 25.53	(-) 28.83
No. of Appropriations	7	3	3	--	--	--

Annexure 3.3
(Refer to paragraph 3.3)
Year-wise proportion of Charged and Voted Authorization and Disbursements under Civil Ministries/Departments

(₹ in crore)

SI No.	Year	Authorization			Disbursements			Percentage of	
		Voted	Charged	Total	Voted	Charged	Total	Voted	Charged
1.	2000-01	173677	530530	704207	160753	405289	566042	28	72
2.	2001-02	218136	481679	699815	201574	473950	675524	30	70
3.	2002-03	230649	547152	777801	213833	504119	717952	30	70
4.	2003-04	254328	564275	818603	231100	599889	830989	28	72
5.	2004-05	278555	703835	982390	252254	724942	977196	26	74
6.	2005-06	330051	1193138	1523189	301269	1288817	1590086	19	81
7.	2006-07	449178	1635986	2085164	415785	1670413	2086198	20	80
8.	2007-08	551115	1894750	2445865	519214	1818879	2338093	22	78
9.	2008-09	780316	2440552	3220868	744116	2404957	3149073	24	76
10.	2009-10	830706	3525606	4356312	768458	3349254	4117712	19	81
11.	2010-11	986064	3697775	4683839	918675	3104657	4023332	23	77
12.	2011-12	1060295	3875262	4935557	921280	3840960	4762240	19	81
13.	2012-13	1155063	4190305	5345368	977071	3816395	4793466	20	80
14.	2013-14	1222190	4493627	5715817	1014393	3975665	4990058	20	80
15.	2014-15	1228732	4596843	5825575	1078524	4211160	5289684	20	80

Annexure 3.4

(Refer to paragraph 3.6)

**Statement showing cases of excess expenditure without
adequate re-appropriation of funds
(₹5 crore and above)**

(₹ in crore)

Sl No.	Minor/Sub-head		Provision	Actual Expenditure	Final Excess Expenditure
Civil					
14 - Department of Telecommunications					
1.	2071.01.101.01-Ordinary Pensions	O ¹ R	3381.99 (+)662.54	4184.43	139.90
2.	2071.01.105.02-Family Pensions	O R	695.70 (+)18.76	741.65	27.19
20 - Ministry of Defence					
3.	2052.00.092.02- Defence Accounts Departments (DAD) Charged	O S	0.20 0.40	7.49	6.89
21 - Defence Pensions					
4.	2071.02.101.01 – Army-Pension and other Retirement Benefits	O R	43965.41 (-)798.28	52654.12	9486.99
5.	2071.02.102.01 – Navy-Pension and other Retirement Benefits	O R	1806.37 (-)26.92	2142.73	363.28
6.	2071.02.102.03 – Navy-Leave Encashment	O R	210.59 (-)79.10	153.54	22.05
7.	2071.02.103.01 – Air Force-Pension and other Retirement Benefits	O R	2905.91 (-)73.38	3417.24	584.71
8.	2071.02.103.03 – Air Force-Leave Encashment	O R	244.02 (+)69.92	346.44	32.50
30 – Ministry of Earth Sciences					
9.	5455.00.101.02-Atmospheric Observations Systems Network	O R	115.00 (-)88.00	43.54	16.54
32 – Ministry of External Affairs					
10.	2061.00.101.01 - Management and Establishment	O R	1832.30 (+)159.60	2104.22	112.32
11.	2061.00.103.01 - Discretionary Expenditure	O S	1596.00 0.0034	1714.66	118.66
12.	3605.00.101.17-ITEC Programme	O	155.00	162.27	7.27
13.	3605.00.101.33-Aid to Afghanistan	O R	676.00 (+)34.00	723.52	13.52
35 - Appropriation-Interest Payments					
14.	2049.01.122-Interest on Investment in Special G.O.I. Securities issued against net collections of small savings from 1999-2000	O R	3108.37 (+)71.45	3273.14	93.32
15.	2049.03.104.02-Other State Provident funds	O R	3692.16 (-)1247.64	2651.13	206.61
16.	2049.03.109.10 - Special Deposits of Provident Superannuation Gratuity Fund	O R	9068.00 (+)1550.00	10624.52	6.52
17.	2049.03.110.01 - Bonus for undischarged Pay of India Ranks	O R	5.21 (-)3.45	12.39	10.63
18.	2049.05.103-Interest on Railway Development Fund	O R	248.39 (-)68.07	196.24	15.92

O – Original; S – Supplementary; R – Re-appropriation

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**Statement showing cases of excess expenditure without
adequate re-appropriation of funds
(₹5 crore and above)**

(₹ in crore)

Sl No.	Minor/Sub-head	Provision		Actual Expenditure	Final Excess Expenditure
19.	2049.05.105.01-Railway Pension Fund	O R	1.43 (+)25.82	43.40	16.15
20.	2049.05.105.04-Interest on Railway Capital Reserve Fund	O R	2.56 (+)36.98	47.47	7.93
38 - Appropriation-Repayment of Debt					
21.	6001.00.106.14- Voluntary Disclosure of Income and Wealth 5-¾ % Bonds 1985	O ²	0.03	8.13	8.10
22.	6001.00.110-364 Days Treasury Bills	O R	136907.51 (+)48.75	143004.76	6048.50
23.	6002.00.213-Loans from the International Development Association	O R	8279.94 (-)355.26	7936.62	11.94
24.	6002.00.216-Loans from the International Bank for Reconstruction and Development	O R	4160.22 (-)15.87	4149.82	5.47
40 – Pensions					
25.	2071.01.104.01-Ordinary Pensions	O R	2554.85 (-)220.00	2389.34	54.49
59 - Department of School Education & Literacy					
26.	2202.01.111.03-Establishment and Related Expenditure	O R	37.20 (-)34.41	12.70	9.91
60 - Department of School Education					
27.	2202.05.102.13-Grants for promotion of Indian languages	O R	230.95 (-)36.83	207.12	13.00
28.	2203.00.112.54-Support to Indian Institute of Science (IISc) and Indian Institute (s) of Science Education & Research (IISER)	O R	884.98 (-)66.74	823.66	5.42
67 – Ministry of Mines					
29.	2853.01.800.01-Miscellaneous Major Expenditure on Different Operations	O R	111.65 (-)91.35	29.72	9.42
77 – Ministry of Power					
30.	6801.00.190.07-Loans to National Thermal Power Corporation of India Ltd.	O	Nil	7725.77	7725.77
93 – Ministry of Statistics and Programme Implementation					
31.	3454.02.204.19-Capacity Development of CSO and Institutional Development & Capacity Building)	O R	122.75 (-)47.42	80.66	5.33
32.	3601.03.432.05-Support for Statistical Strengthening	O R	89.60 (-)86.79	15.11	12.30
106 – Ministry of Water Resources					

O – Original; S – Supplementary; R – Re-appropriation

**Statement showing cases of excess expenditure without
adequate re-appropriation of funds
(₹5 crore and above)**

(₹ in crore)

Sl No.	Minor/Sub-head	Provision		Actual Expenditure	Final Excess Expenditure
33.	2711.01.800.30-River Management Activities and Works related to Border Rivers	O	24.00	29.13	5.13
Postal Services					
13 - Department of Posts					
34.	3201.01.101.03-Postal Divisions	O S R	405.74 18.11 (+)76.97	513.90	13.08
35.	3201.02.101.10-Gramin Dak Sewak	O ³ S R	2700.00 4.00 (+)46.00	2879.44	129.44
36.	3201.02.102.01-Mail Sorting	O S R	1241.97 11.93 (-)168.34	1105.31	19.75
37.	3201.04.101.01-Cost of Pay & Allowances of Audit Staff	O	80.00	94.14	14.14
38.	3201.05.053.01-Building	O R	77.77 (+)2.86	89.51	8.88
39.	3201.07.104.01-Gratuties	O R	681.60 (-)59.50	648.79	26.69
40.	5201.00.104.14-Setting up of Mail Business Centre	O R	44.00 (-)14.99	39.89	10.88
Defence Services					
23 - Defence Services-Navy					
41.	2077.00.101-Pay and Allowance of Navy (Voted)	O S R	3760.00 75.00 (+)142.00	4016.68	39.68
42.	2077.00.106 - Repairs & Refits (Voted)	O R	511.07 (+)333.93	863.12	18.12
24 - Defence Services-Air Force					
43.	2078.00.105 - Transportation	O R	823.69 (-)69.57	760.81	6.69
27 - Capital Outlay on Defence Services					
44.	4076.01.101-Aircraft and Aero engine - Army (Voted)	O	2127.99	2165.81	37.82
45.	4076.01.106-Rolling Stock - Army (Voted)	O	275.07	378.21	103.14
46.	4076.01.112-Rashtriya Rifles - Army (Voted)	O	213.05	244.00	30.95
47.	4076.01.202 - Construction Works - Army (Charged)	O	8.00	15.08	7.08
48.	4076.02.050 - Land - Navy (Voted)	O	23.50	45.12	21.62
49.	4076.02.202 - Construction Works - Navy (Voted)	O	580.81	644.30	63.49
50.	4076.02.204- Naval Fleet	O	12576.06	13355.38	779.32

O – Original; S – Supplementary; R – Re-appropriation

**Statement showing cases of excess expenditure without
adequate re-appropriation of funds
(₹5 crore and above)**

(₹ in crore)

Sl No.	Minor/Sub-head	Provision		Actual Expenditure	Final Excess Expenditure
51.	4076.03.101 - Aircraft and Aero engine – Air Force (Voted)	O	16271.43	22557.57	6286.14
52.	4076.03.202 – Construction Works – Air Force (Voted)	O S	1415.84 0.0050	1636.66	220.82
53.	4076.03.111-Works – R & D (Charged)	O	4.00	83.40	79.40
Total				33120.81	

Annexure 3.5

(Refer to paragraph 3.7)
**Statement showing savings of ₹ 100 crore or above⁴
under various grants/appropriations**

Sl No.	Description of grant/appropriation	Total Provision	Savings	Percentage of total provision
		(₹ in crore)		
Civil				
Revenue – Voted				
1.	01-Department of Agricultural Research & Cooperation	22603.11	3114.80	14
2.	02-Department of Agricultural Research & Education	6144.44	1304.41	21
3.	03-Department of Animal Husbandry Dairy & Fisheries	2726.16	517.57	19
4.	05-Department of Nuclear Power Scheme	4223.49	499.24	12
5.	07-Department of Fertilizers	77112.31	2020.45	03
6.	08-Department of Pharmaceuticals	217.83	130.12	60
7.	11-Department of Commerce	5552.02	416.64	08
8.	14-Department of Telecommunications	14267.08	2344.93	16
9.	15-Department of Electronics and Information Technology	3734.12	281.51	08
10.	17-Department of Food & Public Distribution	123992.20	5028.52	04
11.	19-Ministry of Culture	2443.06	397.93	16
12.	20-Ministry of Defence	18270.67	103.74	01
13.	28-Ministry of Development of North Eastern Region	2151.80	598.80	28
14.	29-Ministry of Drinking Water & Sanitation	15377.50	3176.04	21
15.	30-Ministry of Earth Science	1515.07	281.93	19
16.	31-Ministry of Environment and Forests	2488.41	693.60	28
17.	32-Ministry of External Affairs	11264.37	1402.54	12
18.	33-Department of Economic Affairs	16157.52	885.54	05
19.	34-Department of Financial Services	11745.25	3834.92	33
20.	36-Transfer to State and Union Territory Governments	70757.00	9438.73	13
21.	40-Pensions	25370.00	199.37	01
22.	41-Indian Audit & Accounts Department	3221.05	108.25	03
23.	42-Department of Revenue	11759.91	427.39	04
24.	43-Direct Taxes	4342.89	249.64	06
25.	44-Indirect Taxes	4884.02	719.78	15
26.	46-Ministry of Food Processing Industries	785.89	189.15	24
27.	47-Department of Health & Family Welfare	36481.41	6505.28	18
28.	48-Department of Ayurveda, Yoga & Naturopathy, Unani, Siddha and Homoeopathy (AYUSH)	1252.09	577.72	46
29.	49-Department of Health Research	1017.70	106.92	11
30.	50-Department of AIDS Control	1702.00	414.61	24
31.	51-Department of Heavy Industry	1139.56	171.44	15
32.	53-Ministry of Home Affairs	1534.45	425.88	28
33.	55-Police	51031.41	419.65	01
34.	56-Other Expenditure of the Ministry of Home Affairs	2230.27	557.91	25

⁴ Savings also include mandatory cuts imposed by Ministry of Finance as a part of economy measures.

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**Statement showing savings of ₹ 100 crore or above⁴
under various grants/appropriations**

Sl No.	Description of grant/appropriation	Total Provision	Savings	Percentage of total provision
		(₹ in crore)		
35.	58-Ministry of Housing and Urban Poverty Alleviation	6008.68	3273.28	54
36.	59-Department of School Education & Literacy	82695.14	14615.25	18
37.	60-Department of Higher Education	27656.08	4486.90	16
38.	61-Ministry of Information & Broadcasting	3287.18	158.45	05
39.	62-Ministry of Labour and Employment	5783.82	1474.27	25
40.	64-Law and Justice	1992.88	241.96	12
41.	66-Ministry of Micro, Small & Medium Enterprises	3693.51	932.51	25
42.	67-Ministry of Mines	1011.01	175.43	17
43.	68-Ministry of Minority Affairs	3614.06	553.55	15
44.	69-Ministry of New & Renewable Energy	2762.39	539.29	20
45.	71-Ministry of Panchayati Raj	7000.70	3610.14	52
46.	75-Ministry of Petroleum & Natural Gas	63542.02	3231.84	05
47.	76-Ministry of Planning	1828.38	537.06	29
48.	77-Ministry of Power	8228.16	3590.65	44
49.	83-Ministry of Road Transport & Highways	20103.39	1430.69	07
50.	84-Department of Rural Development	121746.83	13116.63	11
51.	85-Department of Land Resources	3759.13	1252.72	33
52.	86-Department of Science and Technology	3546.03	646.11	18
53.	87-Department of Scientific and Industrial Research	3671.17	292.47	08
54.	88-Department of Bio-technology	1517.24	170.27	11
55.	89-Ministry of Shipping	1258.70	253.37	20
56.	90-Ministry of Social Justice and Empowerment	5750.77	1013.30	18
57.	91-Department of Disability Affairs	595.91	229.08	38
58.	92-Department of Space	3583.58	213.39	06
59.	93-Ministry of Statistics and Programme Implementation	4905.79	840.74	17
60.	95-Ministry of Textiles	5547.74	1657.68	30
61.	96-Ministry of Tourism	1965.22	979.89	50
62.	97-Ministry of Tribal Affairs	517.40	172.31	33
63.	98-Andaman & Nicobar Islands	3132.76	175.32	06
64.	99-Chandigarh	3044.70	109.84	04
65.	101-Daman & Diu	1291.03	119.70	09
66.	103-Department of Urban Development	8713.64	4553.51	52
67.	106-Ministry of Water Resources	15143.17	9728.38	64
68.	107-Ministry of Women and Child Development	21193.91	2652.77	13
69.	108-Ministry of Youth Affairs and Sports	1768.14	624.00	35
Revenue – Charged				
70.	35-Appropriation-Interest Payments	449882.66	24784.40	06
71.	36-Transfer to State & Union Territory Governments	64675.00	2861.68	04
72.	97-Ministry of Tribal Affairs	3913.63	476.04	12
Capital – Voted				
73.	04-Atomic Energy	4408.46	1024.20	23
74.	05-Nuclear Power Scheme	674.00	282.50	42
75.	09-Ministry of Civil Aviation	6545.10	730.15	11
76.	10-Ministry of Coal	1647.00	598.17	36
77.	12- Department of Industrial Policy & Promotion	105.75	105.50	100

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under various grants/appropriations**

Sl No.	Description of grant/appropriation	Total Provision	Savings	Percentage of total provision
		(₹ in crore)		
78.	14- Department of Telecommunications	3798.01	2859.02	75
79.	17-Department of Food & Public Distribution	10678.26	192.89	02
80.	20-Ministry of Defence (Civil)	1620.72	439.57	27
81.	28-Ministry of Development of North Eastern Region	353.50	145.49	41
82.	30-Ministry of Earth Sciences	187.06	118.85	64
83.	32-Ministry of External Affairs	3466.01	1179.02	34
84.	33-Department of Economic Affairs	12515.86	2621.50	21
85.	34-Department of Financial Services	24795.03	13725.47	55
86.	42-Department of Revenue	106.01	105.80	100
87.	43-Direct Taxes	752.01	682.14	91
88.	44-Indirect Taxes	271.32	142.52	53
89.	47-Department of Health & Family Welfare	1964.52	1092.16	56
90.	55-Police	9863.51	3924.49	40
91.	56-Other Expenditure of the Ministry of Home Affairs	259.54	221.05	85
92.	75-Ministry of Petroleum & Natural Gas	2400.00	2400.00	100
93.	76-Ministry of Planning	786.49	269.48	34
94.	83-Ministry of Road Transport & Highways	37436.27	1665.45	04
95.	89-Ministry of Shipping	516.09	181.20	35
96.	92-Department of Space	3656.58	1205.72	33
97.	98-Andaman & Nicobar Islands	566.65	118.04	21
98.	103-Department of Urban Development	8826.22	2137.48	24
99.	104-Public Works	832.33	274.80	33
100.	106-Ministry of Water Resources	228.63	132.20	58
Capital – Charged				
101.	36-Transfer to State & Union Territory Governments	13000.00	1102.68	08
102.	38-Appropriation - Repayment of Debt	4064025.03	356325.38	09
Defence Services				
Revenue – Voted				
103.	22-Defence Services-Army	100635.34	1496.71	01
104.	23-Defence Services- Navy	14507.97	177.34	01
105.	24-Defence Services-Air Force	23127.57	495.88	02
106.	25-Defence Ordnance Factories	14308.66	1478.32	10
107.	26-Defence Services Research & Development	6359.09	122.62	02
Revenue – Charged				
108.	22-Defence Services-Army	378.95	116.83	31
Capital – Voted				
109.	27-Capital Outlay on Defence Services	94257.01	12515.11	13
Capital – Charged				
110.	27-Capital Outlay on Defence Services	330.96	185.88	56
Postal Services				
Capital – Voted				
111.	13-Department of Posts	518.31	347.42	67

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**Statement showing savings of ₹ 100 crore or above⁴
under various grants/appropriations**

Sl No.	Description of grant/appropriation	Total Provision	Savings	Percentage of total provision
		(₹ in crore)		
Railways				
Revenue – Voted				
112.	3-General Superintendence and Services	6472.70	366.92	06
113.	4-Repairs and Maintenance of Permanent Way and Works	10403.99	123.47	01
114.	5-Repairs and Maintenance of Motive Power	4920.70	138.01	03
115.	7-Repairs and Maintenance of Plant & Equipment	6340.96	314.94	05
116.	9-Operating expenses –Traffic	19713.11	638.65	03
117.	10-Operating expenses –Fuel	35181.17	6155.86	17
118.	11-Staff Welfare and Amenities	5177.22	160.75	03
119.	12-Miscellaneous Working Expenses	5654.59	548.31	10
120.	13-Provident Fund, Pension and other Retirement benefits	30142.70	506.94	02
Capital – Voted				
121.	16-Capital	79272.06	5587.59	07
122.	16- Railway Funds (Depreciation Reserve Fund, Capital Fund, Development Fund)	17560.95	169.83	01
Total			580970.12	

Annexure 3.6

(Refer to paragraph 3.7)

**Statement showing persistent savings of ₹ 100 crore or above
under various grants/appropriations**

Sl No.	Description of grant/appropriation	Year	Total Provision	Savings	Percentage of the total provision
			(₹ in crore)		
Civil Revenue (Voted)					
1.	Department of Agriculture and Co-operation	2012-13	20466.80	2480.33	12
		2013-14	22299.40	3317.48	15
		2014-15	22603.11	3114.80	14
2.	Department of Animal Husbandry, Dairying, and Fisheries	2012-13	2338.60	197.69	08
		2013-14	2534.50	394.49	16
		2014-15	2726.16	517.57	19
3.	Department of Commerce	2012-13	4054.85	186.76	05
		2013-14	4441.85	129.38	03
		2014-15	5552.02	416.64	08
4.	Department of Telecommunications	2012-13	11587.39	3985.03	34
		2013-14	12629.14	2010.10	16
		2014-15	14267.08	2344.93	16
5.	Department of Electronics and Information Technology	2012-13	2877.54	1117.86	39
		2013-14	2872.50	849.55	30
		2014-15	3734.12	281.51	08
6.	Ministry of Development of North Eastern Region	2012-13	1750.33	236.34	14
		2013-14	1847.98	193.80	10
		2014-15	2151.80	598.80	28
7.	Ministry of Drinking Water and Sanitation	2012-13	14005.25	925.97	07
		2013-14	15265.70	3324.67	22
		2014-15	15377.50	3176.04	21
8.	Ministry of Earth Science	2012-13	1464.45	406.00	28
		2013-14	1492.54	334.54	22
		2014-15	1515.07	281.93	19
9.	Ministry of Environment and Forests	2012-13	3012.34	1091.15	36
		2013-14	2815.66	715.93	25
		2014-15	2488.41	693.60	28
10.	Department of Economic Affairs	2012-13	9199.72	1587.03	17
		2013-14	10291.10	188.59	02
		2014-15	16157.52	885.54	05
11.	Department of Financial Services	2012-13	8535.26	1270.16	15
		2013-14	11468.99	746.54	07
		2014-15	11745.25	3834.92	33
12.	Transfers to State and Union Territory Governments	2012-13	105786.55	21476.42	20
		2013-14	101945.69	17698.36	17
		2014-15	70757.00	9438.73	13
13.	Department of Revenue	2012-13	1167.05	371.53	32
		2013-14	10117.20	7536.54	74
		2014-15	11759.91	427.39	04

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under various grants/appropriations**

Sl No.	Description of grant/appropriation	Year	Total Provision	Savings	Percentage of the total provision
			(₹ in crore)		
14.	Department of Health and Family Welfare	2012-13	30685.78	5109.84	17
		2013-14	33012.35	5474.46	17
		2014-15	36481.41	6505.28	18
15.	Department of Ayurveda, Yoga & Naturopathy, Unani, Siddha and Homoeopathy (AYUSH)	2012-13	1161.23	406.04	35
		2013-14	1249.62	533.77	43
		2014-15	1252.09	577.72	46
16.	Department of AIDS Control	2012-13	1751.56	436.85	25
		2013-14	1782.01	309.03	17
		2014-15	1702.00	414.61	24
17.	Department of Heavy Industry	2012-13	558.87	184.78	33
		2013-14	930.97	382.86	41
		2014-15	1139.56	171.44	15
18.	Ministry of Home Affairs	2012-13	2925.38	1345.01	46
		2013-14	2108.55	876.91	42
		2014-15	1534.45	425.88	28
19.	Other Expenditure of the Ministry of Home Affairs	2012-13	1725.56	183.32	11
		2013-14	1969.15	128.76	07
		2014-15	2230.27	557.91	25
20.	Ministry of Housing and Urban Poverty Alleviation	2012-13	1163.01	226.46	19
		2013-14	1468.06	381.82	26
		2014-15	6008.68	3273.28	54
21.	Department of School Education and Literacy	2012-13	70559.80	4691.40	07
		2013-14	77130.05	10152.69	13
		2014-15	82695.14	14615.25	18
22.	Department of Higher Education	2012-13	25379.08	4868.65	19
		2013-14	26950.08	2417.46	09
		2014-15	27656.08	4486.90	16
23.	Ministry of Labour and Employment	2012-13	4634.46	807.90	17
		2013-14	5254.97	849.56	16
		2014-15	5783.82	1474.27	25
24.	Law and Justice	2012-13	1515.60	331.98	22
		2013-14	1971.17	112.77	06
		2014-15	1992.88	241.96	12
25.	Ministry of Micro, Small and Medium Enterprises	2012-13	3071.88	632.60	21
		2013-14	3210.95	660.26	21
		2014-15	3693.51	932.51	25
26.	Ministry of Minority Affairs	2012-13	3054.70	980.02	32
		2013-14	3410.99	384.25	11
		2014-15	3614.06	553.55	15
27.	Ministry of New and Renewable Energy	2012-13	1456.48	293.76	20
		2013-14	2648.21	1214.03	46
		2014-15	2762.39	539.29	20

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Sl No.	Description of grant/appropriation	Year	Total Provision	Savings	Percentage of the total provision
			(₹ in crore)		
28.	Ministry of Panchayati Raj	2012-13	5350.76	1413.49	26
		2013-14	7200.70	3738.62	52
		2014-15	7000.70	3610.14	52
29.	Ministry of Planning	2012-13	1661.23	441.81	27
		2013-14	7181.53	5798.92	81
		2014-15	1828.38	537.06	29
30.	Ministry of Power	2012-13	10949.40	9200.23	84
		2013-14	8045.87	4309.22	54
		2014-15	8228.16	3590.65	44
31.	Ministry of Road Transport and Highways	2012-13	22495.36	2836.25	13
		2013-14	17203.60	533.44	03
		2014-15	20103.39	1430.69	07
32.	Department of Rural Development	2012-13	129923.04	26266.79	20
		2013-14	113304.88	15817.28	14
		2014-15	121746.83	13116.63	11
33.	Department of Land Resources	2012-13	3208.20	214.66	07
		2013-14	5772.86	3276.92	57
		2014-15	3759.13	1252.72	33
34.	Department of Science and Technology	2012-13	2842.89	340.10	12
		2013-14	3372.22	776.36	23
		2014-15	3546.03	646.11	18
35.	Department of Scientific and Industrial Research	2012-13	3475.10	529.44	15
		2013-14	3561.31	409.77	12
		2014-15	3671.17	292.47	08
36.	Department of Biotechnology	2012-13	1500.40	217.56	15
		2013-14	1502.07	210.75	14
		2014-15	1517.24	170.27	11
37.	Ministry of Shipping	2012-13	1403.45	566.08	40
		2013-14	1691.64	200.60	12
		2014-15	1258.70	253.37	20
38.	Department of Social Justice and Empowerment	2012-13	5708.33	939.48	16
		2013-14	6420.37	1203.02	19
		2014-15	5750.77	1013.30	18
39.	Department of Space	2012-13	3575.94	761.47	21
		2013-14	3052.21	324.53	11
		2014-15	3583.58	213.39	06
40.	Ministry of Statistics and Programme Implementation	2012-13	4926.36	461.50	09
		2013-14	4949.36	109.59	02
		2014-15	4905.79	840.74	17
41.	Ministry of Textiles	2012-13	7775.70	3513.98	45
		2013-14	5519.98	1592.79	29
		2014-15	5547.74	1657.68	30

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under various grants/appropriations**

Sl No.	Description of grant/appropriation	Year	Total Provision	Savings	Percentage of the total provision
			(₹ in crore)		
42.	Ministry of Tourism	2012-13	1279.98	347.72	27
		2013-14	1355.32	328.12	24
		2014-15	1965.22	979.89	50
43.	Ministry of Tribal Affairs	2012-13	410.21	127.80	31
		2013-14	443.74	146.39	33
		2014-15	517.40	172.31	33
44.	Department of Urban Development	2012-13	1321.73	232.27	18
		2013-14	1281.32	166.59	13
		2014-15	8713.64	4553.51	52
45.	Ministry of Water Resources	2012-13	1937.32	966.23	50
		2013-14	1902.13	906.47	48
		2014-15	15143.17	9728.38	64
46.	Ministry of Women and Child Development	2012-13	18584.03	1547.22	08
		2013-14	20640.02	2601.43	13
		2014-15	21193.91	2652.77	13
Revenue (Charged)					
47.	<i>Transfers to State and Union Territory Governments</i>	<i>2012-13</i>	<i>58357.46</i>	<i>13104.04</i>	<i>22</i>
		<i>2013-14</i>	<i>62134.40</i>	<i>8229.86</i>	<i>13</i>
		<i>2014-15</i>	<i>64675.00</i>	<i>2861.68</i>	<i>04</i>
48.	<i>Ministry of Tribal Affairs</i>	<i>2012-13</i>	<i>3627.80</i>	<i>905.69</i>	<i>25</i>
		<i>2013-14</i>	<i>3856.58</i>	<i>375.08</i>	<i>10</i>
		<i>2014-15</i>	<i>3913.63</i>	<i>476.04</i>	<i>12</i>
Capital (Voted)					
49.	Atomic Energy	2012-13	3822.32	1240.57	32
		2013-14	4111.36	1180.55	29
		2014-15	4408.46	1024.20	23
50.	Ministry of Defence (Civil)	2012-13	1874.56	276.91	15
		2013-14	1838.42	742.03	40
		2014-15	1620.72	439.57	27
51.	Ministry of Development of North Eastern Region	2012-13	349.00	121.25	35
		2013-14	353.01	128.56	36
		2014-15	353.50	145.49	41
52.	Department of Economic Affairs	2012-13	58961.13	52110.34	88
		2013-14	69431.73	63462.80	91
		2014-15	12515.86	2621.50	21
53.	Department of Financial Services	2012-13	15902.02	1249.36	08
		2013-14	30900.40	14017.40	45
		2014-15	24795.03	13725.47	55
54.	Direct Taxes	2012-13	809.29	384.78	48
		2013-14	590.00	144.00	24
		2014-15	752.01	682.14	91
55.	Indirect Taxes	2012-13	119.21	109.26	92
		2013-14	149.26	126.95	85
		2014-15	271.32	142.52	53

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**Statement showing persistent savings of ₹ 100 crore or above
under various grants/appropriations**

Sl No.	Description of grant/appropriation	Year	Total Provision	Savings	Percentage of the total provision
			(₹ in crore)		
56.	Department of Health and Family Welfare	2012-13	2298.32	998.37	43
		2013-14	2862.69	1585.55	55
		2014-15	1964.52	1092.16	56
57.	Police	2012-13	9333.60	2999.21	32
		2013-14	9106.00	2760.84	30
		2014-15	9863.51	3924.49	40
58.	Ministry of Planning	2012-13	515.80	256.69	50
		2013-14	900.00	549.23	61
		2014-15	786.49	269.48	34
59.	Ministry of Road Transport and Highways	2012-13	24643.50	5610.90	23
		2013-14	32264.15	2950.74	09
		2014-15	37436.27	1665.45	04
60.	Ministry of Shipping	2012-13	583.09	217.55	37
		2013-14	658.42	279.27	42
		2014-15	516.09	181.20	35
61.	Department of Space	2012-13	3138.22	1096.57	35
		2013-14	3738.96	1297.91	35
		2014-15	3656.58	1205.72	33
62.	Andaman and Nicobar Islands	2012-13	739.25	269.91	37
		2013-14	671.82	272.19	41
		2014-15	566.65	118.04	21
63.	Department of Urban Development	2012-13	6346.84	927.18	15
		2013-14	6945.08	863.04	12
		2014-15	8826.22	2137.48	24
Capital (Charged)					
64.	Transfers to State and UT Governments	2012-13	12000.00	1347.30	11
		2013-14	12000.00	1000.25	08
		2014-15	13000.00	1102.68	08
65.	Appropriation-Repayment of Debt	2012-13	3786074.35	359181.41	09
		2013-14	4014248.55	502957.23	13
		2014-15	4064025.03	356325.38	09
Postal Services					
Capital (Voted)					
66.	Department of Posts	2012-13	615.77	470.18	76
		2013-14	433.31	165.01	38
		2014-15	518.31	347.42	67
Defence Services					
Revenue(Voted)					
67.	Defence Services- Army	2012-13	79980.55	463.60	01
		2013-14	88599.71	879.63	01
		2014-15	100635.34	1496.71	01
Capital (Voted)					
68.	Capital Outlay on Defence Services	2012-13	79526.99	9043.67	11
		2013-14	86685.31	7592.40	09
		2014-15	94257.01	12515.11	13

**Statement showing persistent savings of ₹ 100 crore or above
under various grants/appropriations**

Sl No.	Description of grant/appropriation	Year	Total Provision	Savings	Percentage of the total provision
			(₹ in crore)		
Railways					
Capital (Voted)					
69.	Railway Funds – Depreciation Reserve Fund, Capital Fund and Development Fund	2012-13	20025.75	8217.50	41
		2013-14	16249.85	4788.64	29
		2014-15	17560.95	169.83	01

Annexure 3.7
(Refer to paragraph 3.8)
Cases where the amounts surrendered were more than the savings

(₹ in crore)

Sl No.	Description of grant/appropriation	Savings under the section	Amount Surrendered	Excess Surrendered
Civil Revenue –Voted				
1.	08- Department of Pharmaceuticals	130.12	130.18	0.06
2.	10- Ministry of Coal	76.35	76.38	0.03
3.	14- Department of Telecommunications	2344.93	2438.84	93.91
4.	67- Ministry of Mines	175.43	186.25	10.82
5.	71- Ministry of Panchayati Raj	3610.14	3610.19	0.05
6.	93- Ministry of Statistics and Programme Implementation	840.74	857.59	16.85
Capital-Voted				
7.	30-Ministry of Earth Sciences	118.85	134.67	15.82
8.	67-Ministry of Mines	60.73	60.85	0.12
9.	73-Ministry of Personnel, Public Grievances and Pensions	34.02	34.74	0.72
10.	93- Ministry of Statistics and Programme Implementation	14.37	15.56	1.19
Defence Services Capital –Voted				
11.	27-Capital outlay on Defence Services	12515.11	12622.73	107.62
Postal Services Capital –Voted				
12.	13-Department of Post	347.42	358.33	10.91

Annexure 3.8
(Refer to paragraph 3.9)
**Cases where major portion of savings were surrendered on
30th/31st March 2015 and the details of amount lapsed**

Sl No.	Description of grant/appropriation	Savings	Amount surrendered	Amount surrendered on 30/31 March 2015	Percentage of amount surrendered on 30/31 March in comparison with savings	Amount not surrendered and lapsed
			(₹ in crore)			(₹ in crore)
Civil Revenue (Voted)						
1.	1-Department of Agriculture & Co-operation	3114.80	3045.14	3045.14	98	69.66
2.	2- Department of Agricultural Research & Education	1304.41	1271.63	1271.63	97	32.78
3.	3- Department of Animal Husbandry Dairying & Fisheries	517.57	463.90	451.16	87	53.67
4.	5-Nuclear Power Schemes	499.24	318.10	318.10	64	181.14
5.	7-Department of Fertilizers	2020.45	2020.44	2020.44	100	0.01
6.	8-Department of Pharmaceuticals	130.12	130.18*	130.18	100	--
7.	11-Department of Commerce	416.64	342.01	342.01	82	74.63
8.	14- Department of Telecommunications	2344.93	2438.84*	2438.84	104	--
9.	15-Department of Electronics and Information Technology	281.51	162.84	162.84	58	118.67
10.	17- Department of Food and Public Distribution	5028.52	22.29	22.29	0.4	5006.23
11.	19-Ministry of Culture	397.93	365.95	365.95	92	31.98
12.	20-Ministry of Defence	103.74	2.45	2.45	02	101.29
13.	28-Ministry of Development of North Eastern Region	598.80	598.74	107.40	18	0.06
14.	29-Ministry of Drinking Water and Sanitation	3176.04	3162.37	3162.37	100	13.67
15.	30-Ministry of Earth Sciences	281.93	237.31	6.66	02	44.62
16.	31-Ministry of Environment and Forests	693.60	640.49	640.49	92	53.11
17.	32-Ministry of External Affairs	1402.54	1332.80	1332.80	95	69.74
18.	33-Department of Economic Affairs	885.54	816.58	816.58	92	68.96
19.	34-Department of Financial Services	3834.92	354.62	354.62	09	3480.30
20.	36-Transfers to State and Union Territory Governments	9438.73	7849.60	7849.60	83	1589.13
21.	41-Indian Audit and Account Department	108.25	87.43	87.43	81	20.82
22.	42-Department of Revenue	427.39	398.18	398.18	93	29.21
23.	43-Direct Taxes	249.64	235.92	235.92	95	13.72
24.	44-Indirect Taxes	719.78	563.02	563.02	78	156.76

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**Cases where major portion of savings were surrendered on
30th/31st March 2015 and the details of amount lapsed**

Sl No.	Description of grant/appropriation	Savings	Amount surrendered	Amount surrendered on 30/31 March 2015	Percentage of amount surrendered on 30/31 March in comparison with savings	Amount not surrendered and lapsed
						(₹ in crore)
25.	46-Ministry of Food Processing Industries	189.15	188.03	188.03	99	1.12
26.	47-Department of Health and Family Welfare	6505.28	5991.68	5991.68	92	513.60
27.	48-Department of Ayurveda, Yoga & Naturopathy, Unani, Siddha and Homoeopathy (AYUSH)	577.72	572.38	572.38	99	5.34
28.	49-Department of Health Research	106.92	102.49	102.49	96	4.43
29.	50-Department of AIDS Control	414.61	402.00	402.00	97	12.61
30.	51-Department of Heavy Industry	171.44	60.10	60.10	35	111.34
31.	53-Ministry of Home Affairs	425.88	391.64	391.64	92	34.24
32.	55-Police	419.65	153.38	153.38	37	266.27
33.	56-Other Expenditure of the Ministry of Home Affairs	557.91	526.97	526.97	94	30.94
34.	58-Ministry of Housing and Urban Poverty Alleviation	3273.28	2741.27	2741.27	84	532.01
35.	59-Department of School Education and Literacy	14615.25	14487.46	14487.46	99	127.79
36.	60-Department of Higher Education	4486.90	4427.86	4427.86	99	59.04
37.	61-Ministry of Information and Broadcasting	158.45	147.56	147.56	93	10.89
38.	62-Ministry of Labour and Employment	1474.27	1297.55	1297.55	88	176.72
39.	66-Ministry of Micro, Small and Medium Enterprises	932.51	900.91	900.91	97	31.60
40.	67-Ministry of Mines	175.43	186.25*	186.25	106	--
41.	68-Ministry of Minority Affairs	553.55	550.09	550.09	99	3.46
42.	69-Ministry of New and Renewable Energy	539.29	526.67	526.67	98	12.62
43.	71-Ministry of Panchayati Raj	3610.14	3610.19*	3610.19	100	--
44.	75-Ministry of Petroleum and Natural Gas	3231.84	3231.81	3231.81	100	0.03
45.	76-Ministry of Planning	537.06	526.33	526.33	98	10.73
46.	77-Ministry of Power	3590.65	3590.43	3590.43	100	0.22
47.	83-Ministry of Road Transport and Highways	1430.69	794.58	794.58	56	636.11
48.	84-Department of Rural Development	13116.63	13114.57	13114.57	100	2.06
49.	85-Department of Land Resources	1252.72	1252.67	1252.67	100	0.05

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**Cases where major portion of savings were surrendered on
30th/31st March 2015 and the details of amount lapsed**

Sl No.	Description of grant/appropriation	Savings	Amount surrendered	Amount surrendered on 30/31 March 2015	Percentage of amount surrendered on 30/31 March in comparison with savings	Amount not surrendered and lapsed
						(₹ in crore)
50.	87-Department of Scientific and Industrial Research	292.47	288.96	2.24	01	3.51
51.	88-Department of Biotechnology	170.27	166.49	66.49	39	3.78
52.	89-Ministry of Shipping	253.37	220.43	220.43	87	32.94
53.	90- Department of Social Justice and Empowerment	1013.30	1006.86	1006.86	99	6.44
54.	91-Department of Disability Affairs	229.08	228.52	228.52	100	0.56
55.	92-Department of Space	213.39	209.68	209.68	98	3.71
56.	93-Ministry of Statistics and Programme Implementation	840.74	857.59*	857.59	102	--
57.	95-Ministry of Textiles	1657.68	1531.06	1531.06	92	126.62
58.	96-Ministry of Tourism	979.89	976.80	976.80	100	3.09
59.	97-Ministry of Tribal Affairs	172.31	168.09	168.09	98	4.22
60.	98-Andaman and Nicobar Islands	175.32	174.89	174.89	100	0.43
61.	99-Chandigarh	109.84	109.54	109.54	100	0.30
62.	101-Daman and Diu	119.70	118.53	118.53	99	1.17
63.	103-Department of Urban Development	4553.51	4471.13	4471.13	98	82.38
64.	106-Ministry of Water Resources	9728.38	9280.88	9280.88	95	447.50
65.	107-Ministry of Women and Child Development	2652.77	2642.99	2642.99	100	9.78
66.	108-Ministry of Youth Affairs and Sports	624.00	621.18	621.18	100	2.82
Revenue (Charged)						
67.	35-Appropriation-Interest Payments	24784.40	22954.72	22954.72	93	1829.68
68.	36-Transfers to State & Union Territory Governments	2861.68	2861.68	2861.68	100	--
69.	97-Ministry of Tribal Affairs	476.04	474.95	474.95	100	1.09
Capital (Voted)						
70.	4-Atomic Energy	1024.20	989.73	989.73	97	34.47
71.	5-Nuclear Power Schemes	282.50	282.50	282.50	100	--
72.	9- Ministry of Civil Aviation	730.15	723.10	723.10	99	7.05
73.	12-Department of Industrial Policy and Promotion	105.50	101.84	101.84	97	3.66
74.	14- Department of Telecommunications	2859.02	2856.94	2856.94	100	2.08
75.	17- Department of Food and Public Distribution	192.89	192.76	192.76	100	0.13

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**Cases where major portion of savings were surrendered on
30th/31st March 2015 and the details of amount lapsed**

Sl No.	Description of grant/appropriation	Savings	Amount surrendered	Amount surrendered on 30/31 March 2015	Percentage of amount surrendered on 30/31 March in comparison with savings	Amount not surrendered and lapsed
						(₹ in crore)
76.	20-Ministry of Defence	439.57	436.87	436.87	99	2.70
77.	28-Ministry of Development of North Eastern Region	145.49	145.45	145.45	100	0.04
78.	32-Ministry of External Affairs	1179.02	1176.14	1176.14	100	2.88
79.	33-Department of Economic Affairs	2621.50	1958.82	1958.82	75	662.68
80.	34-Department of Financial Services	13725.47	13725.47	13725.47	100	--
81.	42-Department of Revenue	105.80	105.66	105.66	100	0.14
82.	43-Direct taxes	682.14	676.24	676.24	99	5.90
83.	44-Indirect Taxes	142.52	132.65	132.65	93	9.87
84.	47-Department of Health and Family Welfare	1092.16	1062.00	1062.00	97	30.16
85.	55-Police	3924.49	3493.91	3493.91	89	430.58
86.	56-Other Expenditure of the Ministry of Home Affairs	221.05	215.69	215.69	98	5.36
87.	75-Ministry of Petroleum and Natural Gas	2400.00	2400.00	2400.00	100	--
88.	76-Ministry of Planning	269.48	268.62	268.62	100	0.86
89.	83-Ministry of Road Transport and Highways	1665.45	1191.60	1191.60	72	473.85
90.	89-Ministry of Shipping	181.20	178.42	178.42	98	2.78
91.	92-Department of Space	1205.72	1202.38	1202.38	100	3.34
92.	98-Andaman and Nicobar Islands	118.04	116.91	116.91	99	1.13
93.	103-Department of Urban Development	2137.48	2071.30	2071.30	97	66.18
94.	104-Public Works	274.80	229.00	229.00	83	45.80
95.	106-Ministry of Water Resources	132.20	120.62	120.62	91	11.58
Capital (Charged)						
96.	36-Transfers to State and Union Territory Governments	1102.68	1102.68	1102.68	100	--
97.	38-Appropriation – Repayment of Debt	356325.38	336389.17	336389.17	94	19936.21

* - Amount Surrendered is more than Savings

Note : For reckoning the date of surrender, the date of audit order, i.e. the date when a surrender is approved by Ministry of Finance, has been taken.

Annexure 3.9
(Refer to paragraph 3.12)
Re-appropriation to minor /sub-head
which were injudicious on account of non-utilisation
(Re-appropriation exceeding ₹ 5 crore and more)

(₹ in crore)

Sl No.	Description of grant/appropriation	Minor /Sub-Head		Total Provision	Amount of re-appropriation to the head	Final savings under the head
Civil						
1.	4-Atomic Energy	4861.01.207.01-Production from HWP's	O	1110.00	18.00	69.18
2.		5401.00.800.32-Thirty Meter Telescope (II A/BARC)	O	1.00	11.70	12.70
3.	20-Ministry of Defence	2055.00.104.02-Charges paid in respect of J&K Light Infantry	O S	930.66 43.31	13.27	18.23
4.	38-Appropriation- Repayment of Debt	6001.00.106.24 - 8% Relief Bonds, 2002	O	11.32	6.12	15.42
5.		6001.00.106.31 - 6.5% Savings Bonds, 2003 (Non-Taxable)	O	11.98	5.11	12.87
6.	47-Department of Health & Family Welfare	4210.04.200.06-Regional Laprosy Training and Research Institute, Aska, Orissa	O	0.05	5.55	5.60
7.	58-Ministry of Housing and Urban Poverty Alleviation	2217.05.191.04-Jawahar Lal Nehru National Urban Renewal Mission	O S	36.50 0.02	20.58	36.70
8.	106-Ministry of Water Resources	3602.02.666.01-National River Conservation Plan (NRCP)	S	0.01	72.00	72.01
Defence Services						
9.	22-Defence Services- Army	101 – Pay and Allowances of Army (Voted)	O S	54433.94 1674.00	325.01	534.12
10.		104 – Pay and allowances of Civilians (Voted)	O	4422.15	16.00	16.48
11.	23-Defence Services-Navy	111 –Works (Voted)	O S	932.34 215.91	22.25	47.00
12.	24-Defence Services-Air Force	101 – Pay and Allowances of Air Force(Voted)	O S	8962.69 480.10	8.49	13.70
13.		110-Stores (Voted)	O S	7899.64 1070.33	93.19	250.66
14.		111- Works (Voted)	O S	1945.67 375.00	33.84	230.92
15.	25-Defence Ordnance Factories	054-Manufacture (Voted)	O	4989.38	10.62	39.11
16.	26-Defence Services Research & Development	102– Pay and allowances of Civilians (Voted)	O	2025.13	15.93	19.88
				Total	677.66	

Annexure 3.10

(Refer to paragraph 3.13)

Re-appropriation from the minor/ subhead resulting into final excess expenditure

(Re-appropriation exceeding ₹ 5 crore and more)

(₹ in crore)

Sl No.	Description of grant/appropriation	Sub-Head		Total Provision	Amount of re-appropriation from the head	Final excess expenditure under head
Civil						
1.	4-Atomic Energy	4861.01.204.13-Less cost of finished product	O	1110.00	18.00	69.18
2.	21-Defence Pensions	2071.02.101.01-Army-Pension and Other Retirement Benefits	O	43965.41	798.28	9486.99
3.		2071.02.102.01-Navy-Pension and Other Retirement Benefits	O	1806.37	26.92	363.28
4.		2071.02.103.01-Air Force-Pension and Other Retirement Benefits	O	2905.91	73.38	584.72
5.	35-Appropriation-Interest Payments	2049.03.109.12-Special Deposits of EPF/EDLI	O	1250.82	22.80	117.84
6.	68-Ministry of Minority Affairs	2225.04.277.04-Post-Matric Scholarship for Minorities	O	527.40	27.87	499.53
7.	106-Ministry of Water Resources	2702.02.005.01-Central Ground Water Board	O	136.35	18.00	26.74
Total					985.25	

Annexure 3.11
(Refer to paragraph 3.14)

Unnecessary Supplementary Grant under Minor/sub-heads

SI No.	Description of grant/appropriation	Minor / Sub-head	Original Provision	Supplementary provision	Disbursement	Savings	Reasons attributed by the Ministry/ Department
			(₹ in crore)				
Civil							
1.	14-Department of Telecommunications	3451.00.091.01-Directorate	--	89.65	--	89.65	Due to case being processed for assessing the feasibility of filling Curative Petition or taking recourse to any other legal remedy in the matter.
2.	17-Department of Food and Public Distribution	2408.01.102.02-Subsidy payable to Food Corporation of India and others on food grains transactions	42000.00	3000.00	41995.35	3004.65	Due to non-adjustment of bills
3.		2408.01.102.10-Subsidy payable to FCI and Others on food grains transactions under National Food Security Act	50000.00	2000.00	50000.00	2000.00	
4.	34-Department of Financial Services	2416.00.800.02-Interest Subvention for providing Short Term Credit to Farmers	6000.00	3476.71	6000.00	3476.71	Due to non-settlement of pending claims owing to administrative reasons.
5.	42-Department of Revenue	3602.01.110.01-Compensation to UTs for Revenue Loss due to phasing out of CST	--	241.56	--	241.56	Due to non-receipt of proposals from UT Governments for providing CST Compensation.
6.	51-Department of Heavy Industry	6860.60.600.02-Loans to Tyre Corporation of India Limited	--	9.05	--	9.05	Due to winding up of the Corporation in the light of Court order.
Defence Services Revenue (Voted)							
7.	22-Defence Services-Army	800-Other Expenditure	2464.68	16.00	2021.80	458.88	Due to curtailment in expenditure to meet other urgent requirements of Ration, Fuel Oil & Lubricants and Ex-Servicemen Contributory Health Scheme.

Unnecessary Supplementary Grant under Minor/sub-heads

Sl No.	Description of grant/ appropriation	Minor / Sub-head	Original Provision	Supplementary provision	Disbursement	Savings	Reasons attributed by the Ministry/ Department
			(₹ in crore)				
8.		109-Inspection Organisation	832.45	10.00	819.66	22.79	Due to less booking of expenditure for Aero India event and implementation of austerity measures.
Postal Services Revenue (Voted)							
9.		3201.02.101.04 -Premium product Services	159.53	9.33	144.56	24.30	Non-finalisation of codal formalities relating to plan activities than anticipated
10.	13-Department of Posts	3201.02.102.01 - Mail Sorting	1241.97	11.93	1105.31	148.59	Due to higher number of retirements which resulted in less expenditure under salary
11.		3201.04.102.02 -Postal Accounts Offices Circle	330.33	10.24	320.47	20.10	Due to less expenditure under traveling expenses, wages, etc.

Annexure 3.12

(Refer to paragraph 3.15)

Entire provision remaining unspent (₹ 50 crore and above)

(₹ in crore)

Sl. No.	Description of grant/appropriation and Sub-head	Budget provision	Savings
Civil			
Grant No. 1-Department of Agriculture and Cooperation			
1.	2401.00.105.23-Soil Health Card	100.00	100.00
2.	2401.00.789.28-Price Stabilization Fund for Cereals and Vegetables	73.00	73.00
3.	2401.00.800.43- National Agri-Tech Infrastructure	68.22	68.22
Grant No. 2-Department of Agricultural Research and Education			
4.	2415.02.150.04-National Adaptation Fund	86.40	86.40
Grant No. 5-Nuclear Power Schemes			
5.	2801.03.101.07-BWR Fuel for TAPS	306.53	306.53
Grant No. 12- Department of Industrial Policy and Promotion			
6.	4059.01.201.03-Exhibition-Cum-Convention Centre, Dwarka	50.00	50.00
Grant No. 28-Ministry of Development of North Eastern Region			
7.	3601.05.101.07-NE Road Corporation	200.00	200.00
8.	3601.05.101.08-Organic Farming in NE States	100.00	100.00
Grant No. 31-Ministry of Environment and Forests			
9.	3435.03.103.11-National Mission on Himalayan Studies	84.40	84.40
10.	3601.02.665.02-Green India Mission	51.00	51.00
Grant No. 32-Ministry of External Affairs			
11.	7605.00.055.01-New Credit	158.00	158.00
Grant No. 33 – Department of Economic Affairs			
12.	3475.00.800.73-Interest Equalisation support to Exim Bank of India	450.00	450.00
13.	5466.00.210.01-Subscription to Brazil, Russia, India, China and South Africa (BRICS) New Development Bank (NDB)	100.00	100.00
14.	5475.00.797.01-Transfer to Social and Infrastructure Development Capital Fund	1050.91	1050.91
15.	5475.00.800.21-PPP Implementation (3P India)	500.00	500.00
Grant No. 34 – Department of Financial Services			
16.	2416.00.800.01-Grants to National Bank for Agriculture and Rural Development (NABARD)	50.00	50.00
17.	3465.01.190.08-Assistance to National Credit Guarantee Trustee Company (NCGTC)	500.00	500.00
18.	4416.00.190.03-Contribution of Government's share for recapitalization of Regional Rural Banks	50.00	50.00
19.	6885.01.190.19-World Bank Assistance to National Housing Bank (NHB)	85.00	85.00
Grant No. 35 – Appropriation-Interest Payments			
20.	2048.00.200.13-Payment of premium on buyback of Government Securities	1000.00	1000.00

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Entire provision remaining unspent (₹ 50 crore and above)

(₹ in crore)

Sl. No.	Description of grant/appropriation and Sub-head	Budget provision	Savings
21.	2049.01.126- Interest/Discount paid on Market Stabilization Scheme Deposit of Money in the Bank	1628.81	1628.81
22.	2049.05.105.08- Interest on Price Stabilization Fund	73.47	73.47
Grant No. 36-Transfer to State and Union Territory Governments			
23.	7601.06.200- Other Ways and Means Advances (Charged)	1000.00	1000.00
Grant No. 42-Department of Revenue			
24.	4059.60.051.26-Construction of Rajaswa Bhawan	100.00	100.00
Grant No. 47- Department of Health and Family Welfare			
25.	2210.05.105.53-Setting up of New AIIMS	50.00	50.00
26.	2210.06.800.39-Health Insurance (CGEIPS)	50.00	50.00
27.	3601.02.263.01-National Mental Health Programme	109.25	109.25
28.	3601.02.263.04-National Programme for Health Care for the Elderly	88.23	88.23
29.	3601.02.263.10-Strengthening of State Drug Regulatory System	139.20	139.20
30.	3601.02.263.11- Strengthening of State Food Regulatory System	139.20	139.20
31.	4210.01.800.07-Institutions of higher learning as per Oversight Committee	80.00	80.00
Grant No. 48- Department of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH)			
32.	3601.02.228.03-Hospitals and Dispensaries (under NRHM including AYUSH flexi-pool)	184.15	184.15
Grant No. 50- Department of AIDS Control			
33.	4210.04.200.11-National AIDS and STD Control Programme	83.00	83.00
Grant No. 51 - Department of Heavy Industry			
34.	2852.80.003.15- R&D Projects-Development of Advanced Ultra Super-Critical (Adv-USC) Technology for Thermal Power Plants	100.00	100.00
35.	6854.60.800.01-Implementation of Revival Scheme of Public Sector Enterprises	150.00	150.00
36.	6858.60.190.07-Implementation of Voluntary Retirement and Separation Scheme (VRS/VSS) and Payment of Statutory Dues	250.00	250.00
Grant No. 55-Police			
37.	2055.00.800.15-Nirbhaya Fund Project	67.00	67.00
38.	4055.00.211.04-Police Housing for CAPFs through EPC Mode	178.00	178.00
39.	4055.00.800.23-Nirbhaya Fund Project	80.00	80.00
Grant No. 60-Department of Higher Education			
40.	2202.03.112.07-Consortium for Higher Education Electronic Resources	156.94	156.94
41.	2202.03.112.08-Setting up virtual classrooms and massive open online courses (MOOCs)	69.75	69.75
42.	2203.00.102.04-Establishment of multi-disciplinary research universities including Central University of Himalayan Studies (CUHS), creation of Centers of Excellence & National Centre for Excellence in humanities	81.38	81.38

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Entire provision remaining unspent (₹ 50 crore and above)

(₹ in crore)

Sl. No.	Description of grant/appropriation and Sub-head	Budget provision	Savings
43.	2203.00.112.68-Setting up Indian Institute of Technology (IITs)/Indian Institutes of Management (IIMs)	348.75	348.75
44.	2203.00.789.58-Setting up Indian Institutes of Technology (IITs)/Indian Institutes of Management (IIMs)	67.50	67.50
Grant No. 64-Law and Justice			
45.	3602.04.891.01- Grants for Infrastructural facilities for Judiciary	60.00	60.00
Grant No. 75-Ministry of Petroleum and Natural Gas			
46.	2802.80.102.01-Subsidy on domestic LPG and PDS Kerosene	2930.00	2930.00
47.	4802.02.190.17-Indian Strategic Petroleum Reserves Limited (ISPRL)	2400.00	2400.00
Grant No. 77-Ministry of Power			
48.	2801.80.800.33-Financial Support for Debt restructuring of DISCOMs	400.00	400.00
Grant No. 84-Department of Rural Development			
49.	2515.00.800.23-Provision of Urban Amenities in Rural Areas (PURA)	50.00	50.00
50.	2515.00.800.29-Village Entrepreneurship 'Start up' Programme	90.00	90.00
Grant No. 90-Department of Social Justice and Empowerment			
51.	2225.01.789.10-Self Employment Scheme for Rehabilitation of Manual Scavengers	439.04	439.04
Grant No. 95-Ministry of Textiles			
52.	2852.08.202.16-Procurement of cotton by Cotton Corporation of India under price support	120.00	120.00
53.	2852.08.789.02-Technology Upgradation Fund Scheme	100.27	100.27
Grant No. 96-Ministry of Tourism			
54.	3452.01.101.12-Tourism Circuits	313.00	313.00
55.	3452.01.101.13-National Mission for beautifying Pilgrimage Centres	62.00	62.00
Grant No. 98-Andaman and Nicobar Islands			
56.	3225.60.101.01-Hiring of Satellite Transponder	150.00	150.00
Grant No. 103-Department of Urban Development			
57.	2217.05.191.12- Single Common head for Mission for development of 100 Smart Cities and JNNURM	58.00	58.00
58.	4217.02.800.01-Contribution to National Capital Regional Planning Board Fund	80.00	80.00
59.	4217.60.190.10-Lucknow Metro	50.00	50.00
Grant No. 106 – Ministry of Water Resources			
60.	2701.80.800.22-DPR for interlinking of rivers	100.00	100.00
61.	3435.04.101.08-National Ganga Plan	1500.00	1500.00
62.	3435.04.101.09-Ghat Works for beautification of River fronts	100.00	100.00
63.	3601.02.101.52-Pradhan Mantri Krishi Sinchai Yojana	920.00	920.00
64.	3602.03.478.03-River Management Activities and works related to Border Areas	55.00	55.00

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Entire provision remaining unspent (₹ 50 crore and above)

(₹ in crore)

Sl. No.	Description of grant/appropriation and Sub-head	Budget provision	Savings
Grant No. 108-Ministry of Youth Affairs and Sports			
65.	2204.00.104.53-Enhancement of Sports Facility at J&K	200.00	200.00
66.	2204.00.104.54-National Sports Talent Search System Programme	50.00	50.00
Total			20,565.40

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Annexure 3.13

(Refer to paragraph 3.16)

Savings of more than ₹ 100 crore and constituting more than 10 per cent of the sanctioned provision under a sub-head

Sl No.	Minor/ Sub-head	Sanctioned Provision	Actual Disbursement	Savings	Reasons attributed by the Ministry/Department
		(₹ in crore)			
Grant No. 1-Department of Agriculture and Co-operation					
1.	2401.00.800.42-Price Stabilization Fund for Cereals and Vegetables	341.00	50.00	291.00	Due to non-finalization of proposals & late approval of the scheme.
2.	3601.02.446.01-Rashtriya Krishi Vikas Yojana	9864.00	8363.88	1500.12	Due to reduction of provision at revised estimates stage.
3.	3601.02.460.02-Mission for Integrated Development of Horticulture (Centrally Sponsored Schemes)	1261.24	1118.77	142.47	Due to non-finalization of proposals and availability of unspent balance of previous years with the implementing agencies. Due to delay in study & progressive growth in implementation of scheme.
4.	3601.02.789.12-Crop Husbandry-Horticulture of Vegetables Crops	451.58	303.66	147.92	Due to receipt of less proposals & availability of unspent balances of previous years with the implementing agencies. Due to slow pace of work & availability of unspent balance of previous years with State Government.
Grant No. 2-Department of Agriculture Research and Education					
5.	2415.01.150.03-I.C.A.R. Headquarter Administration Including Agricultural Scientists Recruitment Board & Directorate of Information and Publication in Agriculture, Intellectual Property Rights Management	530.30	284.11	246.19	Due to non-filling of vacant Posts and reduction of provision at revised estimates stage.
6.	2415.01.150.07-Agricultural Education Institutes, Research and Education Schemes	554.13	423.39	130.74	Due to reduction of provision at revised estimates stage.
Grant No. 4-Atomic Energy					
7.	3401.00.004.07-Tata Memorial Centre	525.00	391.00	134.00	Due to requirement of less funds towards creation of capital assets owing to slow progress of work.
8.	4861.60.203.44-Fast Reactor Fuel Cycle Facility (FRFCF)	490.00	189.98	300.02	Due to postponement of procurement of SS Sheet, requirement of less funds towards professional services & motor vehicles.
Grant No. 5-Nuclear Power Scheme					
9.	2801.03.800.04-Neighborhood Development Project in Kudankulam	150.00	25.00	125.00	Due to slow progress of work at field level.
10.	4801.03.190.01-Nuclear Power Corporation of India Limited	181.00	72.50	108.50	Due to reduction of provision at revised estimates stage.

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**Savings of more than ₹ 100 crore and constituting more than 10 per cent of
the sanctioned provision under a sub-head**

SI No.	Minor/ Sub-head	Sanctioned Provision	Actual Disbursement	Savings	Reasons attributed by the Ministry/Department
11.	6801.00.206.04-Loans to Bharatiya Nabhikiya Vidhyut Nigam Limited	400.00	300.00	100.00	Due to requirement of less funds towards loans & advances.
Grant No. 7-Department of Fertilizers					
12.	2401.00.105.14-Payment for concessional sale of Indigenous decontrolled fertilizers	13500.00	12000.00	1500.00	Due to reduction of provision at revised estimates stage.
13.	2401.00.105.15-Payment for concessional sale of Imported decontrolled fertilizers	11170.30	8667.30	2503.00	Due to reduction of provision at revised estimates stage and import of less fertilisers.
Grant No. 9-Ministry of Civil Aviation					
14.	5053.01.190.01-Air India Limited (erstwhile NACIL)	6500.00	5780.00	720.00	Due to reduction of provision at revised estimates stage and late & non-approval of various projects.
Grant No. 10-Ministry of Coal					
15.	4803.00.800.01-Acquisition of Coal Bearing Areas	1647.00	1048.83	598.17	Due to non-finalization of proposals for acquisition of coal bearing areas
Grant No. 11-Department of Commerce					
16.	3453.00.107.04-Interest Subvention to Scheduled Commercial Banks	1625.00	1426.99	198.01	Due to reduction of provision at revised estimates stage owing to non-notification of Interest Subvention Scheme for 2014-15 and economy measures.
17.	3601.02.720.01-Infrastrucuture & Other Allied Activities	640.00	504.84	135.16	Due to receipt of less proposals from the implanting agencies and reduction of provision at revised estimates stage.
Grant No. 14-Department of Telecommunications					
18.	2071.01.102.01-Ordinary Pensions	989.11	792.45	196.66	Due to receipt of less claims.
19.	3275.00.103.01-Compensation to Service Providers	3159.00	2086.98	1072.02	Due to reduction of provision at revised estimates stage.
20.	3275.00.797.01-Transfer to Universal Service Obligation Fund	3537.00	2086.98	1450.02	
21.	4859.01.190.13-ITI revival (Equity Investment)	460.00	192.00	268.00	
22.	5275.00.800.03-OFC based network for Defence Services	2760.00	358.08	2401.92	Due to late finalisation of tender for laying of Optical Fibre Cable and delay of tender for electronics components due to litigation.

**Savings of more than ₹ 100 crore and constituting more than 10 per cent of
the sanctioned provision under a sub-head**

SI No.	Minor/ Sub-head	Sanctioned Provision	Actual Disbursement	Savings	Reasons attributed by the Ministry/Department
Grant No. 17-Department of Food & Public Distribution					
23.	6860.04.190.06-Sugar Factories for bagasse based cogeneration power project	200.00	46.45	153.55	Due to non-materialisation of projects owing to non-submission of Environment Impact Assessment Report, non-submission of suitable claims & various clearances by the Sugar Mills.
Grant No.20 Ministry of Defence					
24.	4047.00.037.01-Coast Guard Organisation	1550.00	1135.35	414.65	Due to economy measures.
Grant No. 28-Ministry of Development of North Eastern Region					
25.	3601.02.101.14-Central Assistance from Non Lapsable Pool of Resources for North East and Sikkim	948.00	704.50	243.50	Due to delay in taken up of new projects & reduction of provision at revised estimates stage.
26.	3601.05.101.02-Special Development Project	582.00	437.99	144.01	Due to non-receipt of viable proposals & reduction of provision at revised estimates stage.
Grant No. 29-Ministry of Drinking Water & Sanitation					
27.	3601.02.269.01-Nirmal Bharat Abhiyan	2345.64	1836.62	509.02	Due to availability of unspent balances of previous year and reduction of provision at revised estimates stage.
28.	3601.02.789.19-Sewerage and Sanitation-Sanitation Services	937.56	626.55	311.01	
29.	3601.02.789.20- Water Supply- Rural Water Supply Programme	2344.82	2003.64	341.18	
30.	3601.02.796.19- Sewerage and Sanitation-Sanitation Services	425.80	284.79	141.01	
Grant No. 31-Ministry of Environment and Forests					
31.	3435.04.103.03-Prevention and Control of Water Pollution (Cess)	250.00	129.14	120.86	Due to receipt of less claims from State Pollution Control Board and economy measures. Due to late remittances of cess collection by State Pollution Control Boards (SPCBs)
Grant No. 32-Ministry of External Affairs					
32.	3605.00.101.09-Aid to Bangladesh	350.00	197.84	152.16	Due requirement of less funds towards grant assistance owing to political reasons.
33.	3605.00.101.10-Aid to Bhutan	3065.99	2281.75	784.24	Due to non-approval of Union Cabinet for Revised Cost Estimate for Punatsangchhu-1, non-finalization of tendering works of Kholongchhu Hydroelectric Project and Power Purchasing Agreement and reduction of provision at revised estimates stage.

**Savings of more than ₹ 100 crore and constituting more than 10 per cent of
the sanctioned provision under a sub-head**

SI No.	Minor/ Sub-head	Sanctioned Provision	Actual Disbursement	Savings	Reasons attributed by the Ministry/Department
34.	3605.00.101.11-Aid to Nepal	450.00	303.26	146.74	Due to delay in handing over site for Rail Link Project by the Government of Nepal.
35.	3605.00.101.14-Aid to Myanmar	330.00	104.34	225.66	Due to non-receipt of bills towards Rhi Tiddim Roads, Trilateral Highway, reduction of provision at revised estimates stage and non-receipt of invoices towards Kaladan Multi-modal Transit Transport Project.
36.	3605.00.101.20-Aid to African Countries	350.00	142.86	207.14	Due to reduction of provision at revised estimates stage.
37.	7605.00.097.01-Loans for on-going Hydro Power Projects in Bhutan	3008.01	2113.42	894.59	
Grant No. 33-Department of Economic Affairs					
38.	2075.00.797.01-Guarantee Redemption Fund	300.00	100.00	200.00	Due to requirement of less funds towards transfer to Guarantee Redemption Fund.
39.	2235.60.797.02-National Social Security Fund for unorganised Sector Workers	607.00	107.00	500.00	Due to requirement of less funds towards transfer to National Social Security Fund for unorganised Sector Workers
40.	5475.00.800.12-Assistance for Infrastructure Development –Viability Gap Funding	670.00	365.00	305.00	Due to requirement of less funds owing to revised projections
41.	7475.00.800.10-Loans to IMF under New Arrangements to Borrow (NAB)	2972.08	2427.59	544.49	Due to requirement of less funds by Reserve Bank of India for providing loans to IMF under NAB
Grant No. 34-Department of Financial Services					
42.	5465.01.190.33-Recapitalisation of Public Sector Banks	11200.00	6990.00	4210.00	Due to providing of less capital support to Public Sector Banks for maintaining a tier-1 Capital to Risk Assets Ratio at desired level.
43.	5465.01.797.01-National Investment Fund	11200.00	1253.30	9946.70	Due to requirement of less funds towards recapitalization of Public Sector Banks through National Investment Fund owing to insufficient disinvestment receipts.
Grant No. 35-Appropriation-Interest Payments					
44.	2049.01.115-Interest on Ways & Means Advances	800.00	433.57	366.43	Due to less utilization of ways & means advance and overdraft on account of availability of surplus cash in the government account.
45.	2049.01.116- 14 Days Treasury Bills	7250.00	3671.44	3578.56	Due to lower investment by the State Governments.
46.	2049.01.128- Cash Management Bills	1500.00	93.57	1406.43	Due to lower issuances of Cash Management Bills.

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**Savings of more than ₹ 100 crore and constituting more than 10 per cent of
the sanctioned provision under a sub-head**

SI No.	Minor/ Sub-head	Sanctioned Provision	Actual Disbursement	Savings	Reasons attributed by the Ministry/Department
47.	2049.05.105.10-Interest on Debt Service Fund	352.19	9.89	342.30	Due to less accretion to the fund.
Grant No. 36-Transfer to State and Union Territory Governments					
48.	2245.80.103.02-Assistance to State from NDRF for calamities of severe nature	5050.00	3460.88	1589.12	Due to occurrence of less calamities.
49.	2245.80.797.02-Transfer to National Disaster Response Fund	5050.00	3460.88	1589.12	Due to occurrence of less calamities. The amount matching with expenditure was transferred to Reserve Fund.
50.	3601.01.104.18- Grants-in-aid for Governance (Charged)	4141.52	2784.63	1356.89	Due to non-fulfilment of prescribed terms and conditions by some State Governments.
51.	3601.01.104.19- Grants-in-aid for Elementary Education Grant	5708.00	4648.00	1060.00	
52.	3601.02.101.01-Normal Central Assistance	28514.00	25470.34	3043.66	Due to non-submission of prescribed audited & anticipated expenditure statements by some State Governments.
53.	3601.02.101.06-Additional Central Assistance for externally aided projects	3500.00	3039.32	460.68	Due to receipt of less proposals from the office of the Aid Accounts & Audit.
54.	3601.02.101.07-Additional Central Assistance for Other Projects	1261.00	507.86	753.14	Due to non-receipt of utilization certificates from some State Governments.
55.	3601.02.101.08-Special Central Assistance	11000.00	9671.00	1329.00	Due to non-allocation of funds by NITI Aayog to all eligible special category States.
56.	3601.02.101.35-Backward Regions Grants fund (BRGF)	5050.00	3039.23	2010.77	Due to non-receipt of Utilization Certificates and non-recommendation by NITI Aayog.
57.	3601.02.101.48- ACA for LWE affected districts	2640.00	1760.00	880.00	Due to non execution of planned activities.
Grant No. 38- Appropriation-Repayment of Debt					
58.	6001.00.105.02-International Monetary Fund (IMF)	2514.98	635.13	1879.85	Due to lower repayment of securities.
59.	6001.00.106.30-8% Savings Bonds, 2003 (Taxable)	1143.69	594.29	549.40	Due to less claims preferred for redemption by the holders and receipt of less claims from bond holders.
60.	6001.00.114-Ways and Means Advances	500000.00	316116.00	183884.00	Due to less utilization of ways & means advances and overdraft owing to surplus in cash balance of GOI.
61.	6001.00.127-Cash Management Bills	100000.00	10000.00	90000.00	Due to less issuances owing to availability of surplus cash balance.

Savings of more than ₹ 100 crore and constituting more than 10 per cent of the sanctioned provision under a sub-head

SI No.	Minor/ Sub-head	Sanctioned Provision	Actual Disbursement	Savings	Reasons attributed by the Ministry/Department
62.	6002.00.208-Loans from the Government of France	379.86	239.17	140.69	Due to non-materialization of prepayment.
63.	6002.00.217- Loans from the Government of Japan	4262.12	3717.80	544.32	Due to revision of repayment schedule.
64.	6002.00.226- Loans from the Agency for International Development, U.S.A	933.31	132.40	800.91	Due to non-materialization of prepayment.
Grant No. 40- Pensions					
65.	2071.01.102.01- Ordinary Pensions	1961.80	1523.90	437.90	Due to receipt of less scrolls/claims
66.	2071.01.115.01- Ordinary Pensions	1620.00	1389.14	230.86	
Grant No. 43-Direct Taxes					
67.	4059.01.202- Acquisition of Ready-built Accommodation	700.01	42.38	657.63	Due to postponement of various projects, slow pace of completion of projects by Central Public Works Department, non finalisation of some proposals for purchase/construction of properties and economy measures.
Grant No. 44-Indirect Taxes					
68.	2037.00.101.01-Sea Customs-Major Ports	483.02	366.25	116.77	Due to non-filling up of vacant post, receipt of less medical claims, fewer reward cases, non-revision of rent, rates & economy measures.
69.	2038.00.101.01-Commissionerates	2943.51	2495.08	448.43	Due to non-filling up of vacant posts, non-completion of milestones by the service providers, non-revision of rent, less domestic tours, receipt of less medical claims and non finalisation of proposals for rent revision in respect of hired office buildings.
70.	4047.00.037-Preventive and other Functions	132.72	18.29	114.43	Due to non-receipt of clarification from the suppliers regarding vessels supply norms, delayed tendering process owing to non-receipt of clearances from various agencies and revision of time schedule for installation work.

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**Savings of more than ₹ 100 crore and constituting more than 10 per cent of
the sanctioned provision under a sub-head**

SI No.	Minor/ Sub-head	Sanctioned Provision	Actual Disbursement	Savings	Reasons attributed by the Ministry/Department
Grant No. 47-Department of Health and Family Welfare					
71.	2210.05.105.26-Cancer Research	172.00	70.43	101.57	Due to slow progress in setting up of second campus of Chittaranjan National Cancer Institute (CNCI), Kolkata, requirement of less funds towards anti-tobacco campaign through media and non-approval of proposals for creation of capital assets.
72.	2210.06.001.09-Flexible Pool for Communicable Diseases	1661.49	1128.47	533.02	Due to requirement of less funds towards procurement of supplies.
73.	3601.02.226.01-Human Resources for Health & Medical Education	768.48	196.50	571.98	Due to receipt of less proposals & reduction in provision at revised estimates stage and non-receipt of utilization certificates.
74.	3601.02.263.03-National Programme for Prevention and Control of Cancer, Diabetes, Cardiovascular Diseases and Stroke	415.20	258.73	156.47	Due to reduction in provision at revised estimates stage and receipt of less proposals.
75.	3601.02.789.28-Medical Education, Training and Research Allopathy	214.30	25.97	188.33	Due to reduction in provision at revised estimates stage, non-receipt of proposals and utilization certificates.
76.	3601.02.789.29-Public Health-Prevention and Control of Diseases (Health)	180.22	71.71	108.51	Due to reduction in provision at revised estimates stage and receipt of less proposals.
77.	3601.02.789.34-Family Welfare-Reproductive and Child Health	2541.20	1892.67	648.53	
78.	3606.00.237.05-Material Assistance for Strengthening of National Immunization Programme and Polio Eradication	718.10	153.80	564.30	Due to less procurement.
79.	4210.03.105.12-Establishment of AIIMS type Super-Specialty Hospitals-cum-Teaching Institutions and upgrading of State Government Hospitals	844.00	247.50	596.50	Due to slow progress of capital works & slow pace in procurement of vehicles and equipment.
80.	4210.03.105.18-Setting up of New AIIMs	390.00	10.00	380.00	Due to slow progress of capital works and non-procurement of vehicles & equipment.
Grant No. 50- Department of AIDS Control					
81.	2210.06.101.33-National AIDS & STD Control Programme	699.00	348.95	350.05	Due to reduction of provision at revised estimates and receipt of less proposals.
Grant No. 51- Department of Heavy Industry					
82.	2852.80.003.12-National Automotive Testing and R&D Infrastructure Project	426.94	241.91	185.03	Due to expiry of project period on 31.12.2014.

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**Savings of more than ₹ 100 crore and constituting more than 10 per cent of
the sanctioned provision under a sub-head**

SI No.	Minor/ Sub-head	Sanctioned Provision	Actual Disbursement	Savings	Reasons attributed by the Ministry/Department
		(₹ in crore)			
Grant No. 53-Ministry of Home Affairs					
83.	3454.02.800.08-National Population Register (NPR)	584.03	335.96	248.07	Due to non-finalization of schemes of National Population Register for four State Governments.
Grant No. 55-Police					
84.	3601.04.117.01-National Scheme for Modernisation of Police and other Forces	1597.00	1423.57	173.43	Due to receipt of less proposals from the State Governments, non approval of scheme relating to school safety programme and new school location.
85.	4055.00.201.01-Office Buildings	651.90	386.28	265.62	Due to slow progress of work in some sectors and non- submission of bills by the contractors.
86.	4055.00.203.01-Directorate General of Border Security Force	1204.79	975.98	228.81	Due to requirement of less funds for purchase of Russian Helicopter, non-approval of proposals for purchase of Machinery & Equipment and slow progress of work in some sectors.
87.	4055.00.203.02-Indo-Tibetan Border Police	481.34	345.01	136.33	Due to non-finalization of proposals for purchase of Machinery & Equipment & less claims submitted by the contractors.
88.	4055.00.206.03-General	126.95	25.60	101.35	Due to non-finalization of proposals towards procurement,
89.	4055.00.210.01-National Police Academy	125.00	22.30	102.70	Due to non-finalization of proposals, slow progress of work and non submission of bills by contractors.
90.	4055.00.210.09-Central Armed Police Force Institute of Medical Science	206.48	7.43	199.05	Due to non-finalization of proposals.
91.	4055.00.212.08-Delhi Police Building Programme	337.28	172.02	165.26	Due to slow progress of work by executing agencies.
92.	4055.00.214.01-Indo-Bangladesh Border Works	958.00	569.24	388.76	Due to non-acquisition of land, slow progress of work owing to public protests, insurgent activities and inclement weather conditions in North Eastern States.
93.	4055.00.214.02-Indo-Pak Border Works	300.00	145.86	154.14	Due to farmers' agitation against the acquisition of land and inclement weather in border areas.
94.	4055.00.214.03-Indo-China Border	367.00	153.03	213.97	Due to high altitude and inclement weather conditions.
95.	4055.00.214.05-Indo-Nepal Border Works	500.00	0.50	499.50	Due to non-finalization of proposal towards acquisition of land for creation of infrastructure facilities by the State Governments.

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**Savings of more than ₹ 100 crore and constituting more than 10 per cent of
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SI No.	Minor/ Sub-head	Sanctioned Provision	Actual Disbursement	Savings	Reasons attributed by the Ministry/Department
96.	4055.00.214.07-Setting up of Integrated Check Posts	145.00	33.10	111.90	Due to non-finalisation of proposals for acquisition of land.
97.	4055.00.215.03-Assistance to States/UTs for Coastal Security	150.00	37.14	112.86	Due to non-finalisation of proposals and non receipt of utilization certificate.
Grant No. 56-Other Expenditure of the Ministry of Home Affairs					
98.	3601.01.343.06-Jammu & Kashmir Relief & Rehabilitation	660	160.00	500.00	Due to non-finalization of schemes for rehabilitation of Kashmiri Migrants.
99.	4250.00.101.08-National Disaster Response Force	247.54	33.49	214.05	Due to non-approval of proposals by the Expenditure Finance Committee and non-induction of new Battalion from Sashastra Seema Bal.
Grant No. 58-Ministry of Housing and Urban Poverty Alleviation					
100.	2216.02.190.15-Rajiv Rin Yojana (RRY)	629.19	0.22	628.97	Due to receipt of less demand from the implementing agencies, scheme being revamped/subsumed.
101.	3601.04.169.01-Jawaharlal Nehru National Urban Renewal Mission (JnNURM)	963.99	439.29	524.70	Due to non-sanctioning of new projects.
102.	3601.04.170.01-Rajiv Awas Yojana (RAY)	2070.00	1092.96	977.04	
103.	3601.04.435.05-National Urban Livelihoods Mission (NULM)	793.00	677.34	115.66	Due to receipts of less demand from the implementing agencies, non-receipt of utilization certificates and audited annual statements.
Grant No. 59- Department of School Education & Literacy					
104.	3601.02.165.01-Scheme for Providing Education to Madrassas/Minorities	337.49	119.28	218.21	Due to receipt of less number of viable proposals and cut imposed at revised estimates stage.
105.	3601.02.180.06-Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	3080.71	2354.74	725.97	
106.	3601.02.187.01-Assistance to States	8113.75	7150.59	963.16	
107.	3601.02.789.05- Rashtriya Madhyamik Shiksha Abhiyan	879.49	635.62	243.87	Due to cut imposed at revised estimates stage.
108.	3601.02.789.57-Elementary Education-National Programme of Mid Day Meals in Schools	2402.70	2027.02	375.68	

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SI No.	Minor/ Sub-head	Sanctioned Provision	Actual Disbursement	Savings	Reasons attributed by the Ministry/Department
109.	3601.02.797.03-Funds for transfer to Prarambhik Shiksha Kosh	27575.00	22319.19	5255.81	Due to reduction of provision at revised estimates stage owing to less collection of Education cess. The trend of expenditure in the scheme financed by PSK i.e. SSA and MDM was low. Hence, amount was reduced at revised estimates stage.
Grant No. 60-Department of Higher Education					
110.	2202.03.102.14-Rashtriya Uchcha Shiksha Abhiyan (RUSA)	140.74	6.77	133.97	Due to receipt of less number of viable proposals, cut imposed at revised estimates stage and economy measures.
111.	2202.03.789.03-University Grants Commission, Central Universities	543.89	443.39	100.50	Due to receipt of less number of viable proposals and economy measures.
112.	2202.03.800.19-Interest Subsidy and contribution for guarantee fund	1612.77	1225.27	387.50	Due to receipt of less number of claims.
113.	3601.04.189.02-General (General Education)- Other Grants	1196.27	312.46	883.81	Due to receipt of less number of viable proposals and cut imposed at revised estimates stage.
114.	3601.04.789.43- General (General Education)- Other Grants	231.54	60.57	170.97	
Grant No. 62-Ministry of Labour and Employment					
115.	2230.01.111.05-Unorganized Sector Workers Social Security Scheme 2004	110.00	5.28	104.72	Due to non-taking off of the schemes of issuance of social card in full-fledged Manner and proposed transition of scheme to Ministry of Health and Family Welfare.
116.	3601.04.326.02-Social Security for Unorganized Sector Workers including RSBY	828.29	412.52	415.77	Due to non-receipt of utilization certificates.
117.	3601.04.789.47-Labour-Social Security for Unorganized Workers	259.86	85.72	174.14	
Grant No. 66-Ministry of Micro, Small & Medium Enterprises					
118.	2851.00.102.77-Infrastructure Development and Capacity Building (Erstwhile MSME Cluster Development Programme and MSME Growth Poles)	260.00	106.29	153.71	Due to receipt of less proposals.
119.	2851.00.105.14-India Innovation, Entrepreneurship and Agro-Industry Fund	123.29	5.00	118.29	Due to delay in formulation of the scheme.

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SI No.	Minor/ Sub-head	Sanctioned Provision	Actual Disbursement	Savings	Reasons attributed by the Ministry/Department
Grant No. 68- Ministry of Minority Affairs					
120.	3601.02.378.01-Multi Sectoral Development Programme for Minorities	1094.00	766.44	327.56	Due to cut imposed at revised estimates stage.
Grant No. 69- Ministry of New & Renewable Energy					
121.	2810.00.101.01-Grid Interactive Renewable Power	1454.00	1082.49	371.51	Due to technical surrender as the provision was reduced at revised estimates stage.
Grant No. 71- Ministry of Panchayati Raj					
122.	3601.02.471.01- Grants for Backward Regions	3233.20	1767.37	1465.83	Due to availability of unspent balances of previous year and reduction of provision at revised estimates stage.
123.	3601.02.471.02-Rajiv Gandhi Panchayat Sashaktikaran Abhiyan	635.80	358.41	277.39	
124.	3601.02.789.01- Other Rural Development Programme Panchayati Raj	955.80	412.83	542.97	
125.	3601.02.796.01- Other Rural Development Programme Panchayati Raj	1121.00	656.80	464.20	
Grant No. 76-Ministry of Planning					
126.	3454.02.206.01-Unique Identification Authority of India	1437.14	1104.61	332.53	Due to less hiring of consultants, non-holding of conferences/seminars, requirement of less funds towards advertisement & publicity and domestic/foreign travels.
127.	3475.00.800.83- Public Finance Management System (earlier name-Plan Accounting & Public Finance Management System)	199.57	64.17	135.40	Due to reduction of provision at revised estimates stage, delay in approval of proposals for outsourcing of manpower and in establishment of State Project Monitoring Unit.
128.	5475.00.800.17- Public Finance Management System (earlier name-Plan Accounting & Public Finance Management System)	170.00	0.32	169.68	Due to reduction of provision at revised estimates stage owing to non-materialization of proposal for procurement of computer hardware and machinery & equipment.
Grant No. 77 -Ministry of Power					
129.	2801.06.102.03-Rural Electrification Corporation-for Rajiv Gandhi Gramin Vidutikaran Yojana	4140.10	2413.97	1726.13	Due to reduction of provision at revised estimates stage.
130.	2801.06.789.01-Rajiv Gandhi Grameen Vidutikaran Yojana (RGGVY)	710.00	460.44	249.56	
131.	2801.80.004.02-Central Power Research Institute	295.53	79.82	215.71	Due to late-approval of the scheme.

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SI No.	Minor/ Sub-head	Sanctioned Provision	Actual Disbursement	Savings	Reasons attributed by the Ministry/Department
132.	2801.80.800.15-Bureau of Energy Efficiency	137.55	9.00	128.55	Due to non-finalisation of the proposed scheme owing to non-completion of selection process of consultants.
133.	2801.80.800.26-Accelerated Power Development and Reform Programme	144.50	16.78	127.72	Due to reduction of provision at revised estimates stage.
134.	4801.02.190.02-National Thermal Power Corporation of India	915.00	73.74	841.26	Due to de-allocation of Mines owing to order of Supreme Court of India.
135.	6801.00.190.04-Power Finance Corporation	873.59	490.81	382.78	Due to reduction of provision at revised estimates stage.
Grant No. 83 -Ministry of Road Transport & Highways					
136.	3054.02.337.06-Roads Maintenance other than NHs	567.99	451.20	116.79	Due to reduction of provision at revised estimates stage and inhospitable weather conditions after floods in Jammu & Kashmir.
137.	3601.02.105.01-Grants for State Road	2607.06	2064.75	542.31	Due to receipt of less utilization certificates.
138.	3601.02.105.02-Roads of Inter-State of Economic Importance	292.63	93.11	199.52	Due to receipt of less proposals from the State Governments.
139.	5054.01.101.02-Works Financed from National Highways Permanent Bridges Fees Fund	150.00	37.99	112.01	Due to receipt of less proposals for construction of new bridges from various State Governments.
140.	5054.01.337.01-Works under Roads Wing	2412.56	1713.31	699.25	Due to reduction of provision at revised estimates stage, non-finalisation of tender procuring and slow progress of work.
141.	5054.02.337.03-Works under BRDB	2392.09	2066.06	326.03	Due to slow progress of work owing to bad weather condition, difficult road terrain in the hilly areas and reduction of provision at revised estimates stage.
Grant No. 84-Department of Rural Development					
142.	2501.06.102.01-Aajeevika-Programme Component	175.26	56.61	118.65	Due to non-receipts of viable proposals from Rural Self Employment Training Institute, Nation Rural Livelihood Mission, State Governments, non-procurement of It based surveillance system & reduction of provision at revised estimates stage.
143.	2501.06.102.05-Interest Subvention to Women Self Help Groups	567.60	397.96	169.64	Due to reduction of provision at revised estimates stage.
144.	2505.02.797.01-Transfer to National Employment Guarantee Fund	636.00	513.31	122.69	Due to release of less funds to implementing agencies owing to less transfer of funds.

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the sanctioned provision under a sub-head**

SI No.	Minor/ Sub-head	Sanctioned Provision	Actual Disbursement	Savings	Reasons attributed by the Ministry/Department
145.	2515.00.800.26-BPL Survey	519.30	332.34	186.96	Due to reduction of provision at revised estimates stage.
146.	3601.02.416.01-Indira Awaas Yojana - Programme Component	5829.96	4475.69	1354.27	Due to availability of unspent balances of previous year with the State Governments & reduction of provision at revised estimates stage.
147.	3601.02.417.01-National Social Assistance Programme	9483.47	7035.27	2448.20	Due to reduction of budget provision at revised estimates stage.
148.	3601.02.418.01-Aajeevika-National Rural Livelihood Mission	511.41	114.32	397.09	
149.	3601.02.418.02-Aajeevika-EAP Component	590.00	416.00	174.00	
150.	3601.02.789.16-Rural Housing-Indira Awaas Yojana	5325.02	3431.17	1893.85	
151.	3601.02.789.17-Self Employment Programme-National Rural Livelihood Mission	296.62	66.30	230.32	Due to receipt of less proposals, availability of unspent balances of previous year with the State Governments and reduction of provision at revised estimates stage.
152.	3601.02.796.17-Self Employment Programme-National Rural Livelihood Mission	214.79	48.01	166.78	
Grant No. 85- Department of Land Resources					
153.	3601.02.661.01-Integrated Watershed Management Programme	2296.50	1704.84	591.66	Due to receipt of less number of proposals from the State Governments and reduction of provision at revised estimates stage.
154.	3601.02.789.21-Integrated Watershed Management Programme	567.00	375.85	191.15	
Grant No. 86- Department of Science & Technology					
155.	3425.60.200.66-Technical Research Centers	118.75	1.00	117.75	Due to cut imposed at revised estimates stage and economy measures.
Grant No. 87- Department of Scientific and Industrial Research					
156.	3425.60.151.02-National Laboratories	2485.50	2203.63	281.87	Due to cut imposed at revised estimates stage.
Grant No. 89- Ministry of Shipping					
157.	5051.01.104.07-Other Expenditure	173.00	54.44	118.56	Due to non-approval of dredging proposals.
Grant No. 90-Ministry of Social Justice and Empowerment					
158.	2225.01.789.22-Pre Matric Scholarship for SCs	171.00	15.08	155.92	Due to non-receipt of adequate proposals for scholarship and requirement of less funds towards Administrative expenses
159.	3601.03.789.08-Welfare of Scheduled Castes-Economic Development	1036.80	700.00	336.80	Due to availability of unspent balance with some State Governments

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SI No.	Minor/ Sub-head	Sanctioned Provision	Actual Disbursement	Savings	Reasons attributed by the Ministry/Department
Grant No. 92-Department of Space					
160.	5402.00.101.01-Vikram Sarabhai Space Centre (VSSC)	367.41	241.75	125.66	Due to postponement of procurement of materials and reduction of provision at Revised Estimates stage.
161.	5402.00.101.20-Polar Satellite Launch Vehicle Continuation (PSLV-C) Project	374.20	61.25	312.95	Due to requirement of less funds towards launching of DMC-3 and Teleos-1 satellites.
Grant No. 93-Ministry of Statistics and Programme Implementation					
162.	2553.00.101.01-Grant Assistance	3950.00	3350.00	600.00	Due to enforcement of model code of conduct owing to Election in Karnataka and non-submission of utilization/audit certificate in time by District Authority.
Grant No. 95-Ministry of Textiles					
163.	2851.00.800.50-Setting up of Five Mega Clusters-(i) Zari in Bareilly, (ii) Chicken in Lucknow, (iii) Embroidery in Kutch, (iv) Power loom Cluster in Surat and (v) Handloom Cluster in Tripura	190.00	27.12	162.88	Due to delay in finalisation of the projects.
164.	2852.08.202.13 –Modernization and Technical Up-gradation (TUFS)	2199.73	1883.10	316.63	Due to receipt of less claims from the implementing agencies.
165.	2852.08.202.27-Integrated Textiles Parks	222.99	78.26	144.73	Due to less receipt of viable proposals from the implementing agencies and non-completion of Infrastructure of Textiles parks.
Grant No. 96-Ministry of Tourism					
166.	3452.80.104.01-Direct Expenditure	446.20	279.79	166.41	Due to receipt of less bills from Directorate of Advertising & Visual Publicity and cut imposed at the revised estimates stage.
Grant No. 97-Ministry of Tribal Affairs					
167.	3601.02.796.02- Welfare of Scheduled Tribes-Grants under proviso to Article 275(1) of the Constitution (Charged)	2492.00	2171.99	320.01	Due to non-receipt of complete/adequate proposals from some State Governments and cut imposed at revised estimates stage.
168.	3601.03.796.08-Welfare of Scheduled Tribes-Education (Charged)	589.60	375.59	214.01	Due to non-receipt of complete/adequate proposals/ utilization certificates from some State Governments and cut imposed at revised estimates stage.
Grant No. 103-Department of Urban Development					
169.	2217.05.191.14-National Heritage Cities Programme	200.00	0.87	199.13	Due to receipt of less demands from the implementing agencies.
170.	3601.04.315.02-Jawaharlal Nehru National Urban Renewal Mission	6496.27	997.95	5498.32	

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SI No.	Minor/ Sub-head	Sanctioned Provision	Actual Disbursement	Savings	Reasons attributed by the Ministry/Department
171.	3601.04.318.01-North Eastern Region Urban Development Project (NERUDP)	252.90	150.99	101.91	Due to slow progress of ongoing works and economy measure. Due to receipt of less demands from the implementing agencies.
172.	3602.04.315.01- Jawaharlal Nehru National Urban Renewal Mission	420.50	7.77	412.73	
173.	4216.01.106.03-Urban Development Construction	609.00	499.89	109.11	
174.	4217.60.190.08- Other Metro Projects	1462.27	338.99	1123.28	
175.	6217.60.191.17- Pass through Assistance to Other Metro Project	1778.48	1141.85	636.63	
176.	6217.60.191.18- Sub-ordinate Debt-Interest free loan	1360.00	888.02	471.98	
Grant No. 104-Public Works					
177.	4059.01.051.01-Buildings	323.63	150.20	173.43	Due to slow progress on ongoing works and non-receipt of expenditure sanction from the client departments.
106 – Ministry of Water Resources					
178.	2701.80.800.11-Development of Water Resources Information System	173.62	56.64	116.98	Due to receipt of less proposals for up gradation of sites, late approval for conducting study for reassessment of water availability and reduction of provision at revised estimates stage.
179.	2702.02.005.16-Ground Water Management and Regulation	350.00	138.22	211.78	Due to non-completion of approval process by the competent authority, non-materialization of procurement process for purchase of machinery and construction of less exploratory wells.
180.	3435.04.101.06-National River Conservation Programme	530.01	267.46	262.55	Due to receipt of less proposals.
181.	3435.04.800.01-Water Projects for NCT from existing Budget	500.01	320.00	180.01	Due to non-receipt of approval/concurrence from the Ministry of Finance.
182.	3601.02.101.50-Bodwad Parisar Sinchan Yojana Project of Maharashtra	200.00	66.66	133.34	Due to reduction of provision at revised estimates stage and receipt of less proposals from the State Governments.
183.	3601.02.101.51-Accelerated Irrigation Benefit & Flood Management Programme	7568.64	3201.07	4367.57	
184.	3601.02.796.26-Medium Irrigation-Accelerated Irrigation Benefit and Flood Management Programme	160.58	59.97	100.61	Due to reduction of provision at revised estimates stage.

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SI No.	Minor/ Sub-head	Sanctioned Provision	Actual Disbursement	Savings	Reasons attributed by the Ministry/Department
Grant No. 107 Ministry of Women and Child Development					
185.	2235.02.102.18-Intergated Child Development Services	213.00	54.15	158.85	Due to non-filling up of vacant posts, non-receipts of claims from technical agency and Union Territory Administration of Chandigarh and Scheme being under revision
186.	3601.02.356.09-National Mission for Empowerment of Women including IGMSY	437.68	278.19	159.49	Due to non-appraisal and approval of the revised scheme by the Competent Authority
Postal Services					
Grant No.13-Department of Posts					
187.	3201.02.102.01-Mail sorting	1253.90	1105.31	148.59	Savings were due to non-finalisation of cases in time, reduction of plan funds and higher number of retirements. It was also stated that review of operational expenses was being carried out and instructions have been issued to project realistic demand for funds.
188.	3201.07.102.01-Commutated Value of Pensions	442.60	325.53	117.07	
189.	5201.00.104.62-Machinery Equipment	274.40	13.77	260.63	
Defence Services					
Grant No. 22 – Defence Services-Army					
190.	2076.00.101 – Pay and Allowance of Army	349.00	237.15	111.85	Due to reduced disbursement in Dhanapalan case.
191.	2076.00.800 – Other Expenditure	2480.68	2021.80	458.88	Due to curtailing of expenditure to free resources for other urgent requirements.
Grant No. 23 – Defence Services-Navy					
192.	2077.00.110 –Stores	4928.70	4151.44	777.26	Due to reduction in prices of petrol, oils & lubricants.
Grant No. 24 – Defence Services-Air Force					
193.	2078.00.800-Other Expenditure	562.10	454.65	107.45	Due to non-finalisation of certain simulator training programmes.
Grant No. 25 – Defence Ordnance Factories					
194.	2079.00.110-Stores	6606.74	5686.27	920.47	Due to reduction in target of 'Supplies to Services'.
195.	2079.00.800- Other Expenditure	1273.79	910.51	363.28	Due to change in payment schedule for advance payment for Transfer of Technology of 125 mm FSAPDS.
Grant No. 26 – Defence Services Research & Development					
196.	004-Research / Research Development	895.35	732.85	162.50	Due to reduced requirement by Director General Aeronautical Development Agency and other Research & Development Boards.

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SI No.	Minor/ Sub-head	Sanctioned Provision	Actual Disbursement	Savings	Reasons attributed by the Ministry/Department
		(₹ in crore)			
Grant No. 27 –Capital Outlay on Defence Services					
01-Army					
197.	4076.01.050 –Land	281.00	178.39	102.61	Due to non-fructification of land acquisition cases as anticipated.
198.	4076.01.102 –Heavy & Medium Vehicles	2692.16	1306.66	1385.50	Due to under-utilization by Director General Ordnance Factory and non-fructification of New Scheme.
199.	4076.01.103 – Other Equipments	15591.93	9772.72	5819.21	Due to non-fructification of New Scheme, under-utilization by Director General Ordnance Factory and slippages in Committed Liabilities case.
200.	4076.01.202 – Construction Works	5259.78	4507.78	752.00	Due to cancellation of contracts under Married Accommodation Project and less outgo in Army Major Works Project/Other Projects.
02- Navy					
201.	4076.02.103 – Other Equipment	4358.10	3654.17	703.93	Due to cut imposed at RE stage and reduced requirement for Committed Liabilities in view of delay in delivery schedules of certain equipment.
202.	4076.02.104-Joint Staff	1028.87	643.95	384.92	Due to cut imposed at RE stage, slow progress of schemes, projects, AMC of Divya Drishti and SFC Projects.
203.	4076.02.205-Naval Dockyards	1612.87	635.45	977.42	Due to cut imposed at RE stage and non-conclusion of certain contracts of DGNP.
03- Air Force					
204.	4076.03.102-Heavy and Medium Vehicle	194.29	33.26	161.03	Due to cut imposed at RE stage and non-fructification of New Schemes.
205.	4076.03.103 – Other Equipments	15352.17	8218.55	7133.62	Due to cut imposed at RE stage and non-achievement of some of the milestones like MRSAM, WCDMA, LLTR (Thales), LLTR (BEL), LLQRM, GSAT etc.
04- Defence Ordnance Factories					
206.	4076.04.052-Machinery and Equipment	707.71	485.74	221.97	Due to cut imposed at RE stage and non-release of payment due to non-receipt of Machinery from M/s Jyoti CNC Machines, Chennai.
207.	4076.04.111-Works	452.00	299.87	152.13	Due to cut imposed at RE stage and under- utilization by MES.

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		(₹ in crore)			
05- Research & Development					
208.	4076.05.052-Machinery and Equipment	8541.10	6947.38	1593.72	Due to cut imposed at RE stage.
209.	4076.05. 111-Works	753.15	451.74	301.41	

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Annexure 3.14
(Refer to paragraph 3.17)
Statement showing persistent savings under sub-heads

Sl No.	Sub-Head	Year	Budget Provision	Actual Expenditure	Savings	Percentage of Savings to Budget Provision
			(₹ in crore)			
Atomic Energy						
1.	4861.60.203.44-Fast Reactor Fuel Cycle Facility (FRFCF)	2012-13	580.00	--	580.00	100
		2013-14	263.00	8.51	254.49	97
		2014-15	490.00	189.98	300.02	61
Department of Telecommunications						
2.	2071.01.102.01-Ordinary Pensions	2012-13	1019.31	711.67	307.64	30
		2013-14	925.00	686.67	238.33	26
		2014-15	989.11	792.45	196.66	20
3.	3275.00.103.01-Compensation to Service Providers	2012-13	2689.10	625.00	2064.10	77
		2013-14	2683.80	2163.45	520.35	19
		2014-15	3159.00	2086.98	1072.02	34
Ministry of External Affairs						
4.	3605.00.101.14-Aid to Myanmar	2012-13	302.21	121.88	180.33	60
		2013-14	450.00	164.86	285.14	63
		2014-15	330.00	104.34	225.66	68
Department of Economic Affairs						
5.	2235.60.797.02-National Social Security Fund for unorganized Sector Workers	2012-13	1000.00	120.00	880.00	88
		2013-14	609.55	200.00	409.55	67
		2014-15	607.00	107.00	500.00	82
Appropriation Interest Payments						
6.	2049.01.116-14 days Treasury Bills (charged)	2012-13	5200.00	4285.65	914.35	18
		2013-14	7150.00	3616.53	3533.47	49
		2014-15	7250.00	3671.44	3578.56	49
7.	2049.01.126-Interest /Discount paid on Market Stabilisation Scheme Deposit of Money in the Bank	2012-13	110.00	--	110.00	100
		2013-14	1630.38	--	1630.38	100
		2014-15	1628.81	--	1628.81	100
Transfers to State and Union Territory Governments						
8.	3601.01.104.18-Grants-in-aid for Governance	2012-13	3528.82	1636.10	1892.72	54
		2013-14	3629.02	1879.35	1749.67	48
		2014-15	4141.52	2784.63	1356.89	33
9.	3601.02.101.35-Backward Regions Grants fund (BRGF)	2012-13	6990.00	5338.00	1652.00	24
		2013-14	5000.00	3530.52	1469.48	29
		2014-15	5050.00	3039.23	2010.77	40
10.	7601.06.200-Other Ways and Means Advances	2012-13	1000.00	--	1000.00	100
		2013-14	1000.00	--	1000.00	100
		2014-15	1000.00	--	1000.00	100
Appropriation –Repayment of Debt						
11.	6001.00.106.30-8% Savings Bonds, 2003 (Taxable)	2012-13	10594.43	5413.95	5180.48	49
		2013-14	1063.60	429.45	634.15	60
		2014-15	1143.69	594.29	549.40	48
12.	6001.00.114-Ways and Means Advances	2012-13	700000.00	124648.00	575352.00	82
		2013-14	500000.00	242425.00	257575.00	52
		2014-15	500000.00	316116.00	183884.00	37

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Pensions						
13.	2071.01.115.01-Ordinary Pensions	2012-13	1440.00	1283.64	156.36	11
		2013-14	1450.00	1290.81	159.19	11
		2014-15	1620.00	1389.14	230.86	14
Department of Health and Family Welfare						
14.	3606.00.237.05-Material Assistance for Strengthening of National Immunization Programme and Polio Eradication	2012-13	332.36	94.21	238.15	72
		2013-14	332.36	159.43	172.93	52
		2014-15	718.10	153.80	564.30	79
15.	4210.03.105.12-Establishment of AIIMS type Super-Specialty Hospitals-cum-Teaching Institutions and upgrading of State Government Hospitals	2012-13	1376.21	854.62	521.59	38
		2013-14	1475.00	803.58	671.42	46
		2014-15	844.00	247.50	596.50	71
Department of Heavy Industry						
16.	2852.80.003.12-National Automotive Testing and R&D Infrastructure project	2012-13	488.48	341.94	146.54	30
		2013-14	341.94	--	341.94	100
		2014-15	426.94	241.91	185.03	43
Ministry of Home Affairs						
17.	3454.02.800.08-National Population Register	2012-13	1754.82	759.43	995.39	57
		2013-14	1045.27	459.44	585.83	56
		2014-15	584.03	335.96	248.07	42
Ministry of Panchayati Raj						
18.	3601.02.471.01-Grants for Backward Regions	2012-13	3817.81	2355.40	1462.41	38
		2013-14	4216.50	1817.20	2399.30	57
		2014-15	3233.20	1767.37	1465.83	45
19.	3601.02.789.01-Other Rural Development Programme Panchayati Raj	2012-13	818.10	601.05	217.05	27
		2013-14	1008.94	434.00	574.94	57
		2014-15	955.80	412.83	542.97	57
Ministry of Planning						
20.	3454.02.206.01-Unique Identification Authority of India	2012-13	1300.00	1090.05	209.95	16
		2013-14	1819.00	1194.68	624.32	34
		2014-15	1437.14	1104.61	332.53	23
21.	3475.00.800.83-Public Finance Management System (earlier name-Plan Accounting & Public Finance Management System)	2012-13	130.00	14.45	115.55	89
		2013-14	160.99	59.95	101.04	63
		2014-15	199.57	64.17	135.40	68
Ministry of Power						
22.	2801.06.789.01- Rajiv Gandhi Grameen Vidyutikaran Yojana	2012-13	600.00	50.21	549.79	92
		2013-14	709.36	344.63	364.73	51
		2014-15	710.00	460.44	249.56	35
23.	2801.80.004.02-Central Power Research Institute	2012-13	265.00	40.36	224.64	85
		2013-14	298.73	17.76	280.97	94
		2014-15	295.53	79.82	215.71	73
24.	2801.80.800.15-Bureau of Energy Efficiency	2012-13	197.40	41.50	155.90	79
		2013-14	189.41	64.12	125.29	66
		2014-15	137.55	9.00	128.55	93
25.	4801.02.190.02-National Thermal Power Corporation Limited	2012-13	720.04	214.24	505.80	70
		2013-14	474.00	301.45	172.55	36
		2014-15	915.00	73.74	841.26	92

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Ministry of Road Transport and Highways						
26.	5054.01.337.01-Works under Roads Wing	2012-13	5613.80	893.72	4720.08	84
		2013-14	3704.83	2533.17	1171.66	32
		2014-15	2412.56	1713.31	699.25	29
27.	5054.02.337.03-Works under BRDB	2012-13	2630.71	2350.70	280.01	11
		2013-14	2799.92	2231.13	568.79	20
		2014-15	2392.09	2066.06	326.03	14

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Annexure 4.1

(Refer to paragraph 4.6.1 and 4.7.3)

**Object heads and their descriptions as contained in Rule 8 of Delegation of
Financial Power Rules, 1978**

Object head	Description
Object Class 1 (Personnel Services and Benefits)	
01- Salaries	It will include pay, allowances in all forms of personnel including honoraria and leave encashment except travel expenses (other than leave travel concession). This object classification will also be utilized for recording expenditure on emoluments and allowances of Heads of States and other high dignitaries including sumptuary allowances.
02- Wages	It will include wages of labourers and of staff at present paid out of contingencies.
03- Overtime Allowance	Amount paid to a Non-Gazetted Government servant for performing official duties beyond office hours in addition to his working hours.
04- Pensionary Charges	It will include donations to service funds and contributory provident funds in addition to payments of pensions and gratuity in all forms to Government servants, Members of Parliament, freedom fighters, etc. This will, however, not include social security expenditure such as old age pension, etc.
05- Rewards	It will include amount paid to Government servants only as per schemes, if any, operative in Ministries/Departments.
06- Medical Treatment	It will include amount paid towards medical reimbursement to Government servants/Pensioners.
Object Class 2 (Administrative Expenses)	
11- Domestic Travel Expenses	It will cover all expenses on account of travel on duty in India including conveyance and fixed travelling allowances but excluding leave travel concessions which would be part of salaries. This will also include T.A./D.A. to non-official members on account of travel in India.
12- Foreign Travel Expenses	It will cover all expenses on account of travel on duty outside India including deputation of Scientists abroad. This will also include the expenditure on T.A./D.A. to non-official members going on tour abroad.
13- Office Expenses	It will include all contingent expenses for running an office such as furniture, postage, purchase and maintenance of office machines and equipments, liveries, hot and cold weather charges (excluding wages of staff paid from contingencies), telephones, electricity and water charges, stationery, printing of forms, purchase and maintenance of staff cars and other vehicles for functional purposes like ambulance, vans, etc. This will also include POL expenses on vehicles for office use.
14-Rents, Rates and Taxes	It will include payment of rent for hired buildings, municipal rates and taxes, etc. It will also include lease charges for land.
15- Royalty	Description not available in Delegation of Financial Powers Rules, 1978.
16- Publications	It will include expenditure on printing of office codes, manuals and other documents, whether priced or unpriced but will exclude expenditure on printing of publicity material. This will also include discount to agents on sale of publications, etc.
20- Other Administrative Expenses	It will include expenditure on Departmental canteen hospitality/ entertainment expenses, gifts and expenditure on conducted tours, expenditure on conferences/ seminars/ workshops, etc., and expenditure on other training programmes.
Object Class 3 (Contractual Services and Supplies)	
21- Supplies and Materials	It will include expenditure on materials and supplies, stores and equipment, etc.
22- Arms and Ammunition	It will include expenditure on arms and ammunition of police and other Paramilitary Establishments.
23- Cost of ration	It will include expenditure on ration of Police and other Paramilitary Establishments.

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Object head	Description
24- POL	It will include expenditure on POL of Police and other paramilitary vehicles. It will also include expenditure on POL of transport vehicles used for field activities, but will exclude those used for running an office.
25- Clothing and Tentage	It will include expenditure on clothing and tentage of Police and Paramilitary Establishments.
26- Advertising and Publicity	It will include commission to agents for sale and printing of publicity material. This would also include expenditure on exhibitions, fairs.
27- Minor works	It will also record expenditure on repairs and maintenance of works, machinery and equipment.
28- Professional services	It will include charges of legal services, consultancy fees, fees to staff artists, remuneration to the examiners, invigilators, etc., for conducting examinations, remuneration to casual artistes, by the All India Radio, Doordarshan and all other types of remunerations. It will also include payments for services rendered, supplies made by other departments such as Railways, Police, etc., a distinction being made in respect of supplies made, services rendered for running of an office in which case the expenditure will be recorded under expenses.
30- Other contractual Services	It will include expenditure on service or commitment charges and notional value of gifts received, etc.
Object Class 4 (Grants, etc.)	
31- Grants-in-aid- General	Description not available in Delegation of Financial Powers Rules, 1978.
32- Contributions	It will also include expenditure on membership of International bodies.
33- Subsidies	Description not available in Delegation of Financial Powers Rules, 1978.
34- Scholarships/ Stipend	Description not available in Delegation of Financial Powers Rules, 1978.
35- Grants for creation of Capital Assets	It will include amounts released as grants for the creation of capital assets.
36- Grants-in-aid- Salaries	It will include amounts released as Grants-in-aid for payment of salaries.
Object Class 5 (Other Expenditure)	
41- Secret Service Expenditure	Description not available in Delegation of Financial Powers Rules, 1978.
42- Lumpsum provision	It will include expenditure in respect of schemes/sub-schemes/organizations where the provision does not exceed ₹ 10 lakh. In all other cases, break-up by other objects of expenditure must be given.
43- Suspense	Description not available in Delegation of Financial Powers Rules, 1978.
44- Exchange variations	The difference in the rate of exchange at the time of receipt of loan/ advances from foreign sources and repayment thereof shall be debited under this object head under the concerned service expenditure head.
45- Interest	It will include interest on capital and discount on loans.
46- Central State Transfer of Resources	Description not available in Delegation of Financial Powers Rules, 1978.
50- Other Charges	It will include payment out of discretionary grants. Other discounts, customs duty compensation, awards and prizes, etc. Any other expenditure which cannot be classified under any of these specified object heads will be debited to this head.
Object Class 6 (Acquisition of capital assets and other capital expenditure)	
51- Motor Vehicles	Include purchase and maintenance of transport vehicles used for functional activities (e.g. ambulance vans) which are distinct from those used for running an office.
52- Machinery and Equipment	It will include machinery equipment, apparatus, etc., other than those required for the running of an office and special tools and plants acquired for specific works.
53- Major Works	It will also include cost of acquisition of land and structures
54- Investments	Description not available in Delegation of Financial Powers Rules, 1978.
55- Loans and advances	It will include all loans and advances granted to other Governments. Public Sector Enterprises. Undertakings and other Government Bodies, etc., but will exclude repayments of borrowings.
56- Repayment of borrowings	Description not available in Delegation of Financial Powers Rules, 1978.

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Object head	Description
60- Other Capital Expenditure	Description not available in Delegation of Financial Powers Rules, 1978.
Object Class 7 (Accounting Adjustments)	
61- Depreciation	Description not available in Delegation of Financial Powers Rules, 1978.
62- Reserves	Description not available in Delegation of Financial Powers Rules, 1978.
63- Inter-Account Transfer	It will include transfer to and from reserve fund, etc., write back from capital to revenues.
64- Write-off/ losses	It will include write-off of irrecoverable loans, losses will include trading losses.
70- Deduct recoveries	Description not available in Delegation of Financial Powers Rules, 1978.

Annexure 4.2

(Refer to paragraph 4.7.3 Sl. No. 13)

Expenditure booked under Grants-in-aid General instead of Grants for creation of Capital Assets

(₹ in crore)

Sl. No.	State/UT	Sanction details	Subject/Purpose Sanctioned	Sanctioned Amount
1.	Nagaland	I-12020/5/2015-NCB-II dated 30.03.2015	Procurement of items namely, Generator, Vehicle, Tata Mobile for transportation, Motorcycle, Bullet Proof Jacket and Helmet	0.59
2.	Nagaland	I-45011/19/2012-AD(CD) dated 09.12.2014	For equipment under the scheme of Modernization of Fire and Emergency Services in the Country	2.00
3.	Nagaland	I-45011/13/2014-AD(CD) dated 31.07.2014	Creation of Civil Defence Setup in Most Vulnerable Districts	1.54
4.	Nagaland	VI-21011/58/2014-PM-I dated 19.06.2014	Construction activities under the Scheme for Modernization of State Police Forces	16.37
5.	Jharkhand	VI-21011/58/2014-PM-I dated 27.08.2014	Purchase of equipment under non-plan activities	7.30
6.	Jharkhand	VI-21011/58(ii)/2014-PM-I dated 09.10.2014	Purchase of equipment under non-plan activities	7.77
7.	Jharkhand	VI-21011/58(ii)/2014-PM-I dated 09.10.2014	Purchase of equipment under non-plan activities	0.57
8.	Jharkhand	VI-21011/58/2014-PM-I dated 05.08.2014	Construction activities under the Scheme for Modernization of State Police Forces	14.03
9.	Jammu and Kashmir	I-45011/19/2012-AD(CD) dated 09.12.2014	For equipment under the scheme of Modernization of Fire and Emergency Services in the Country	2.00
10.	Jammu and Kashmir	VI-21011/58/2014-PM-I dated 19.06.2014	Construction activities under the Scheme for Modernization of State Police Forces	60.81
11.	Andhra Pradesh	VI-21011/58(ii)/2014-PM-I, dated 31.03.2015	Purchase of equipment under non-plan activities	4.01
12.	Andhra Pradesh	VI-21011/58(ii)/2014-PM-I, dated 31.01.2015	Purchase of equipment under non-plan activities	10.05
13.	Andhra Pradesh	I-45011/13/2014-Ad(CD) dated 09.12.2014	Provision for equipment for State Fire Services under Scheme for Modernisation of Fire and Emergency Services	2.00

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Sl. No.	State/UT	Sanction details	Subject/Purpose Sanctioned	Sanctioned Amount
14.	Andhra Pradesh	VI-21011/58/2014-PM.I(Pt.IV) dated 13.10.2014	Construction activities under the Scheme for Modernization of State Police Forces	37.28
15.	Haryana	VI-21011/58(ii)/2014-PM-I, dated 09.10.2014	Purchase of equipment under non-plan activities	6.62
16.	Haryana	VI-21011/58(ii)/2014-PM-I, dated 09.10.2014	Purchase of equipment under non-plan activities	2.62
17.	Haryana	VI-21011/58/2014-PM-I dated 28.08.2014	Construction activities under the Scheme for Modernization of State Police Forces	17.49
18.	Tamil Nadu	VI-21011/58(v)/2014-PM-I, dated 29.10.2014	Purchase of equipment under non-plan activities	28.61
19.	Tamil Nadu	VI-21011/58/2014-PM-I dated 19.06.2014	Construction activities under the Scheme for Modernization of State Police Forces	53.09
20.	Uttar Pradesh	VI-21011/84(vi)/2014-PM-I dated 17.03.2015	Purchase of equipment under non-plan heads	1.90
21.	Uttar Pradesh	VI-21011/84(xi)/2014-PM-I dated 17.03.2015	Construction activities under plan heads	1.87
22.	Uttar Pradesh	VI-21011/58(ii)/2014-PM-I, dated 09.10.2014	Purchase of equipment under non-plan activities	49.29
23.	Uttar Pradesh	VI-21011/58(ii)/2014-PM-I, dated 09.10.2014	Purchase of equipment under non-plan activities	11.71
24.	Uttar Pradesh	VI-21011/58/2014-PM-I dated 28.08.2014	Construction activities under the Scheme for Modernization of State Police Forces	96.30
25.	Uttarakhand	VI-21011/58(ii)/2014-PM-I, dated 09.10.2014	Purchase of equipment under non-plan activities	0.62
26.	Uttarakhand	VI-21011/58/2014-PM-I, dated 05.08.2014	Construction activities under the Scheme for Modernization of State Police Forces	5.13
27.	Uttarakhand	VI-21011/58/2014-PM-I, dated 25.07.2014	Purchase of equipment under non-plan activities	2.44

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Sl. No.	State/UT	Sanction details	Subject/Purpose Sanctioned	Sanctioned Amount
28.	Bihar	I-45011/19/2012-AD(CD) dated 09.12.2014	Provision of equipment under Scheme of Modernization of Fire and Emergency Service	2.00
29.	Bihar	VI-21011/58/2014-PM-I, dated 05.08.2014	Construction activities under the Scheme for Modernization of State Police Forces	42.10
30.	Meghalaya	I-45011/19/2012-AD(CD) dated 09.12.2014	Provision of equipment under Scheme of Modernization of Fire and Emergency Service	2.00
31.	Meghalaya	VI-21011/58(ii)/2014-PM-I, dated 09.10.2014	Purchase of equipment under non-plan activities	0.83
32.	Meghalaya	VI-21011/58/2014-PM-I, dated 05.08.2014	Construction activities under the Scheme for Modernization of State Police Forces	5.72
			Total	496.66

Annexure 5.1
(Refer to paragraph 5.5.9 (d))
Year-wise outstanding Utilisation Certificates in the Ministry Food Processing Industries

Year	No. of outstanding UCs	Total amount of UCs pending (₹ in lakh)
1991-92	2	6.20
1992-93	7	81.36
1993-94	17	140.69
1994-95	21	135.36
1995-96	18	142.24
1996-97	10	129.43
1997-98	14	222.52
1998-99	30	284.56
1999-2000	21	230.39
2000-2001	40	380.23
2001-2002	39	1016.48
2002-2003	36	460.62
2003-2004	64	674.86
2004-2005	95	658.03
2005-2006	148	1773.35
2006-2007	130	1787.13
2007-2008	213	3510.87
2008-2009	213	2794.89
2009-2010	230	3407.68
2010-2011	182	3519.03
2011-2012	157	4074.15
2012-2013	121	5227.85
2013-2014	203	13856.20
Total	2011	44514.12

Annexure 5.2
(Refer to paragraph 5.5.18)
Year-wise outstanding Utilisation Certificates in the Ministry of Earth Science

Year	No. of outstanding UCs	Total amount of UCs pending (₹ in lakh)
1983-84	9	0.72
1984-85	12	11.28
1985-86	11	4.48
1986-87	8	6.45
1987-88	20	7.58
1988-89	25	84.48
1989-90	40	20.26
1990-91	24	75.28
1991-92	0	0.00
1992-93	9	174.71
1993-94	6	59.57
1994-95	7	32.51
1995-96	21	110.83
1996-97	24	30
1997-98	25	134.50
1998-99	17	195.92
1999-00	19	520.65
2000-01	13	42.42
2001-02	5	6.28
2002-03	8	10.40
2003-04	21	31.50
2004-05	18	431.82
2005-06	19	189.02
2006-07	14	362.65
2007-08	41	301.25
2008-09	32	788.10
2009-10	21	175.60
2010-11	76	432.06
2011-12	38	407.45
2012-13	25	271.24
2013-14	116	651.14
Total	724	5570.15