

Annexure 1.1

(Refer to paragraph 1.3.2.2)

Details relating to total unpaid subsidy claims

(₹ in crore)

Sl. No.	Name of CPSU/Corporation	Claims of only three quarters during the year 2015-16 remaining unpaid	4 th quarter claims submitted during 2015-16	Closing balance of claims at the end of 2015-16 remaining unpaid	Claims including past years unpaid claims, but excluding last quarter claim for the year 2015-16, remaining unpaid
1	2	3	4	5(4-3)	
1.	Fertiliser and Chemicals Travancore Ltd	121.33	56.35	254.23	197.88
2	National Fertilisers Ltd.	2883.23	597.32	4629.17	4031.85
3	Rashtriya Chemical & Fertilizer Ltd.	2083.49	986.03	3931.81	2945.78
4	Food Corporation of India	37776.56	39898.61	185535.36	145636.75
5	Petroleum subsidies	27280.06	8873.36	18590.60	9717.24
Total		70144.67	50411.67	212941.17	162529.50

Annexure 2.1
(Refer to paragraph 2.2.1-a)

Details of revenue and capital Major Heads under which Minor Heads '800-Other Expenditure' was operated in 2015-16 which accounted for more than 50 per cent of the total expenditure under the Major Heads

(₹ in crore)

S.No.	Major Head	Total Expenditure under the Major Head	Expenditure under Minor Head-800	Percentage
1.	2250- Other Social Services	72.98	72.58	99.45
2.	2515- Other Rural Development	822.46	468.38	56.95
3.	2711-Flood Control and Drainage	254.41	252.70	99.32
4.	3053-Civil Aviation	433.16	239.58	55.30
5.	3275-Other Communication Services	9,524.44	6,291.18	66.05
6.	4070-Capital Outlay on other administrative Services	30.27	20.82	68.78
7.	4405-Capital Outlay on Fisheries	22.91	13.94	60.84
8.	4552-Capital Outlay on North Eastern Areas	257.91	152.46	59.11
9.	4702- Capital Outlay on Minor Irrigation	62.93	62.36	99.09
10.	4853-Capital Outlay on Non- Ferrous Mining and Metallurgical Industries	51.81 ¹	51.82	100
11.	5275-Capital Outlay on other Communication Services	2,279.81	2,276.28	99.84
12.	5475- Capital Outlay on other General Economic Services	1150.57	671.35	58.34
	Total	14,963.66	10,573.45	

¹ Total expenditure under the major head is less than the expenditure booked under the minor head-800 due to recoveries of overpayment.

Annexure 2.2

(Refer to paragraph 2.2.1-b)

Details of revenue Major Heads under which Minor Heads '800-Other Receipt' was operated in 2015-16 which accounted for receipt was more than 50 per cent of the total receipt under the Major Heads

(₹ in crore)

Sl. No.	Major Head	Total Receipts under Major Head	Receipts under Minor Head: 800-Other Receipts	Percentage
1.	0029-Land Revenue	21.02	18.70	88.96
2.	0047-Other Fiscal Services	82.94	82.88	99.93
3.	0077-Defence Services-Navy	328.77	235.45	71.62
4.	0078- Defence Services-Air Force	827.95	534.85	64.60
5.	0080- Defence Services- Research and Development	385.49	385.49	100.00
6.	0217-Urban Development	0.63	0.63	100.00
7.	0221-Broadcasting	6,753.00	5,684.34	84.18
8.	0230-Labour and Employment	39.87	35.19	88.26
9.	0405-Fisheries	16.78	14.04	83.67
10.	0408-Food Storage and Warehousing	2.09	2.09	100.00
11.	0425-Co-operation	0.22	0.21	95.45
12.	0435-Other Agricultural Programmes	17.44	13.37	76.66
13.	0515- Other Rural Development Programmes	0.50	0.50	100.00
14.	0701-Medium Irrigation	17.35	17.35	100.00
15.	0702-Minor Irrigation	1.24	1.24	100.00
16.	0801-Power	15,211.35	11,193.26	73.58
17.	1055-Road Transport	150.35	150.35	100.00
18.	1056-Inland Water Transport	10.08	10.08	100.00
19.	1452-Tourism	22.24	21.72	97.66
20.	1456-Civil Supplies	0.98	0.98	100.00
	Total	23,890.29	18,402.72	

Annexure 2.3

(Refer to paragraph 2.2.2-a)

Funds of Regulators 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	1,705.00
2.	Insurance Regulatory and Development Authority	Surplus fund	104.18
3.	Pension Fund Regulatory Development Authority	Capital/Corpus fund	20.40
4.	Medical Council of India	Fixed Deposit	427.20
5.	Dental Council of India	Special Term Deposit Receipt (STDR)	114.06
6.	Pharmacy Council of India	Fixed Deposit Receipts	36.08
7.	Indian Nursing Council	FDR with Bank	31.89
8.	Central Council of Homeopathy	Fixed Deposit	1.91
9.	Central Council of Indian Medicines	Public Deposit Accounts	10.45
10.	Food Safety and Standards Authority of India	Investment from own resources	110.95
11.	All India Council of Technical Education	FDR General with Bank	930.00
12.	University Grants Commission	Saving Bank Accounts	470.26
13.	Rehabilitation Council of India	General Reserve fund	10.72
Total			3,973.10

Annexure 2.4
(Refer to paragraph 2.4.3)

Statement Showing Dormant Reserve Funds/Deposits

SI No	Nomenclature of the Head	Nature of the fund	Balance as on 31st March 2016 (₹ in thousand)	Dormant since
1.	8116.102-Railway Revenue Reserve Funds-Investment Accounts	Reserve Fund	1,099	2001-02
2.	8116.XXX-Railway-Loan to Branch Line Companies		1,177	2001-02
3.	8121.XXX-Staff Benefit Fund (Railways)--Investment Accounts		100	1999-2000
4.	8121.111-Contingency Reserve Fund—Electricity		13,075	2006-07
5.	8223.101-Famine Relief Fund		3	2008-09
6.	8229.101-Development Funds for Educational Purposes		7	2002-03
7.	8229.102-Development Funds for Medical and Public Health Purposes		60	2002-03
8.	8229.108-Mining Areas Development Funds		102	2002-03
9.	8230.101-Special Railway Safety Fund (Commercial)		58,11,202	2008-09
10.	8230.102-Special Railway Safety Fund (Strategic)		1,66,624	2007-08
11.	8235.101-General Reserve Funds of Government Commercial Departments/Undertakings		7,586	2008-09
12.	8235.105-General Insurance Fund		26,13,201	2005-06
13.	8235.113-National Renewal Funds		1,77,020	2008-09
14.	8337.103-Contributory Indian Railways Conference Association Employees' Provident Fund- Investment Account	Deposits	6,512	2001-02
15.	8342.107-Deposits towards Payment of Estate Duty.		131	2008-09
16.	8342.110-Telephone Application Deposits		22,39,801	2005-06
17.	8342.111-Telex Application Deposits		79,306	2003-04
18.	8342.114-Leased Telecommunication facility Deposits		16,947	2001-02
19.	8342.108-Deposits of Income Tax, Super Tax, Excess Profits, Tax and Surcharge		12,161	2001-02
20.	8443.114-Export Trade Deposits		1,52,527	1988-89
21.	8443.127- Deposits of Local Bodies for meeting claims of contractors/employees/pensioners etc. who have migrated to Pakistan		2,106	1996-97
22.	8443.130-Provident Societies Liquidation Accounts		13	2008-09
23.	8445.102-Deposits of Branch Line Companies		65	1992-93
24.	8448.102-Municipal Fund		3	2009-10
25.	8448.103-Cantoment Funds		1	2000-01
26.	8448.109-Panchayat Bodies Fund		84	2008-09

Comments on Accounts

27.	8448.111-Medical and Charitable Funds		52	1988-89
28.	8448-Deposits of Local Funds 120-Other Funds		226	2004-05
29.	8449.104-Deposits of Mines Provident Funds		1,601	1988-89
30.	8449.106-Accounts under Indo- U.S. Agreement 1974		16	1991-92
31.	8449.107-Deposits of Income Tax, Super Tax, Excess Profit Tax including Interest and Surcharge		13,393	1991-92
32.	8449.108-Deposits of Local Bodies for discharge of Loans		3,297	2000-01
33.	8449.113-Oil seeds and vegetable Oil Development Fund		36,613	1999-2000
34.	8449.118-Advance Deposits for Japanese Grants aided Projects		10,360	1995-96
35.	8450.101-Balance of Pondicherry		4,01,290	2008-09
36.	8450.102-Balance of Goa, Daman and Diu		1,63,026	1988-89
37.	8450.104-Balance of Arunachal Pradesh		5,68,251	1988-89
38.	8450.105-Balance of Mizoram		12,44,138	1988-89
39.	8009.01.103-ICS Provident Fund	Other Liabilities	201	1999-2000
40.	8010.105-Other Trusts		1,923	1999-2000
41.	8010.102-Endowment by the Late King of Oudh		9,104	1992-93
42.	8010.104-Endowments for Charitable and Educational Institutions		10	2008-09
43.	8012.103-Special Securities issued to Rural Electrification Corporation		16,28,305	1988-89
Total			1,53,82,719	

Annexure 2.5

(Refer to paragraph 2.4.4.3-e)

(a) Details of outstanding principal and interest for more than 20 year against other loanee entities or institutions

(₹ in crore)

S. No.	Name of the entity	Earliest period to which arrears relate	Amount of arrears as on 31 st March 2016	
			Principal	Interest
1.	Industrial Credit & Investment Corporation of India(ICICI) Ltd, Mumbai	1987-88	46.05	67.13
2.	Pyrites, Phosphates and Chemicals Ltd. New Delhi	1988-89	184.35	458.29
3.	Hindustan Fertilizers Corporation Ltd, New Delhi	1981-82	1,912.84	6,457.98
4.	Fertilizers Corporation of India, New Delhi	1984-85	2,737.94	815.37
5.	Madras Fertilizers Ltd.	1987-88	373.08	504.63
6.	British India Corporation, Kanpur	1984-85	437.77	955.31
7.	Elgin Mills Company, Kanpur	1984-85	343.29	1,958.15
8.	Birds Jute & Exports Ltd, Kolkata	1981-82	20.22	68.76
9.	Electronic Trade and Technology Development Corporation Ltd, Delhi	1987-88	22.01	51.80
10.	Indian Drugs & Pharmaceuticals Ltd, Gurgaon	1980-81	1,205.30	3,756.60
11.	Smith Stanistreet Pharmaceuticals Ltd, Kolkata	1980-81	68.45	191.50
12.	Bengal Chemicals and Pharmaceuticals Ltd, Kolkata	1982-83	129.52	60.49
13.	Bengal Immunity Company Ltd., Kolkata	1982-83	135.98	423.24
14.	Bharat BhariUdyog Ltd, Kolkata	1988-89	46.44	513.59
15.	Bharat Ophthalmic Glass Ltd, Durgapur	1983-84	66.68	237.86
16.	National News Print and Paper Mills Ltd, Neapanagar	1985-86	113.59	40.35
17.	National Bicycle Corporation of India Ltd, Kolkata	1982-83	70.67	585.69
18.	Cycle Corporation of India Ltd, Kolkata	1981-82	201.30	603.90
19.	Tannery and Footwear Corporation of India, Kanpur	1979-80	156.43	610.78
20.	Richardson and Cruddas, Ltd, Mumbai	1990-91	101.78	536.95
21.	Tungabhadra Steel Products Ltd, Tungabhadra	1972-73	113.00	246.29
22.	Hindustan Photo Films Mfg. Co. Ltd.	1992-93	487.61	1,309.20
23.	Rehabilitation Industries Corporation Ltd, Kolkata	1985-86	163.47	769.94
24.	Mining and Allied Machinery Corporation Ltd, Durgapur	1986-87	560.12	2,229.27
25.	TriveniStructurals, Ltd	1981-82	210.95	993.30
26.	Bharat Gold mines Ltd. Karnataka	1977-78	219.29	831.15

Comments on Accounts

27.	M/s Kumardhubi Fireclay & Silica Works Ltd	1988-89	10.69	15.68
28.	Visakhapatnam Port Trust	1989-90	75.35	299.79
29.	Cochin Port Trust, Kochi	1982-83	226.27	1,199.90
30.	Paradip Port Trust	1986-87	387.74	1,305.26
31.	State Electricity Boards	1990-91	101.19	256.86
Total			10,929.37	28,355.01

(b) Details of outstanding principal and interest of loans against State Governments

(₹ in crore)

Sl. No	Name of the State/UT Govt.	Earliest period to which arrears relate	Amount of arrears as on 31 st March 2016	
			Principal	Interest
1.	Assam	1984-85	114.07	924.73
2.	Goa	1987-88	83.01	232.95
3.	Jammu and Kashmir	1984-85	37.17	97.90
4.	Meghalaya	1987-88	8.08	44.05
5.	Mizoram	1988-89	13.95	30.62
6.	Tamil Nadu	1984-85	17.74	37.04
7.	Tripura	1995-96	1.28	28.74
8.	Puducherry	1984-85	117.20	19.41
Total			392.50	1415.44

Annexure 2.6

(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 31.03.2016 (₹ in thousand)		Period from which balances become adverse
Statement No-13					
1.	8115.00.101	Depreciation Reserve Funds –Railways (Commercial Lines)	Dr.	3,09,98,579	2009-10
2.	8117.00.101	Railway Development Fund-Commercial Lines	Dr.	38,94,497	2015-16
3.	8229.00.200	Other Development and Welfare Fund	Dr.	17,25,843	2007-08
4.	8235.00.135	Rashtriya Swachhata Kosh	Dr.	15,94,207	2015-16
5.	8443.00.111	Other Departmental Deposits	Dr.	6,35,001	2006-07
6.	8443.00.121	Deposits in connection with Elections	Dr.	1,290	2015-16
7.	8445.00.104	Railway Deposits-Trust Interest Account	Dr.	1,98,265	2005-06
8.	8445.00.800	Railway Deposits-Other Deposits	Dr.	1,22,06,588	2005-06
9.	8446.00.102	Other Postal Deposits	Dr.	12,12,686	2014-15
10.	8446.00.800	Postal Deposits-Other Deposits	Dr.	1,40,311	2005-06
11.	8448.00.102	Deposits of Local Funds-Municipal Funds	Dr.	3	2007-08
12.	8448.00.104	Deposits of Local Funds-Funds of Insurance Association of India	Dr.	291	Pre-1976-77
13.	8451.00.101	Bhopal Gas Leak Disaster Relief Fund-Claims and Relief Funds	Dr.	93,12,874	2005-06
14.	8451.00.102	Bhopal Gas Leak Disaster Relief Fund- Claims and Relief Fund Investment Account	Cr.	92,21,195	2005-06
15.	8551.00.101	Defence Advances	Cr.	5,97,321	2015-16
16.	8670.00.109	DefenceCheques	Dr.	6,02,412	2015-16
Statement No-14					
17.	6002.00. 207	Loans from the European Economic community	Dr.	10,31,919	2000-01
18.	6002.00. 208	Loans from the Government of France	Dr.	24,43,574	2000-01
19.	6002.00. 223	Loans from the Government of Swiss Confederation and Swiss Bank	Dr.	2,42,473	2010-11

Comments on Accounts

20.	6002.00.226	Loans from the Agency for International Development USA	Dr.	86,92,403	1995-96
21.	6002.00.227	Loans from the Government of USA under PL -480 convertible local currency Credits	Dr.	28,66,589	1995-96
22.	8009.02.106	Other Miscellaneous Provident Fund	Dr.	5,208	2015-16
23.	8012.00.109	Income Tax Annuity Deposits	Dr.	13,983	2015-16
24.	8014.01.107	PLI Children Policy Scheme	Dr.	9,956	2014-15
25.	8014.02.105	RPLI Anticipated Endowment Assurance Schemes	Dr.	4,641	2015-16
Statement No-14 A					
26.	6001.00.105	Securities issued to International Financial Institutions, International Bank for Reconstruction and Development	Dr.	4,04,339	2010-11
27.	6001.00.105	Securities issued to International Financial Institutions, International Fund for Agriculture Development	Dr.	2,15,439	2002-03
Statement No-15					
28.	6202.01.203	University & Higher Education	Cr.	1,568	2004-05
29.	6215.02.800	Other Loan	Cr.	20,855	2001-02
30.	6216.80.190	Loans to Public Sector and other Undertakings	Cr.	2	2008-09
31.	6216.80.800	Other Loans	Cr.	12,014	2010-11
32.	6225.01.800	Other Loans	Cr.	829	1994-95
33.	6245.01.101	Gratuitous Relief	Cr.	896	1986-87
34.	6245.02.101	Gratuitous Relief	Cr.	2,157	1997-98
35.	6402.00.102	Soil Conservation	Cr.	7,752	1995-96
36.	6402.00.203	Land Reclamation and Development	Cr.	592	2007-08
37.	6404.00.800	Other Loans	Cr.	3,969	2004-05
38.	6405.00.106	Mechanization of fishing crafts	Cr.	532	2006-07
39.	6425.00.108	Loan to other cooperatives	Cr.	34,67,197	2003-04
40.	6515.00.102	Community development	Cr.	163	1986-87
41.	6801.00.201	Hydel Generation	Cr.	8,80,938	2004-05
42.	6801.00.205	Transmission & Distribution	Cr.	13,91,767	2005-06
43.	6851.00.102	Small Scale Industries	Cr.	10,958	2006-07
44.	6853.60.190	Loans to Public Sector and Other Undertakings	Cr.	78,208	2014-15
45.	7052.02.101	Loans to Shipping Development Fund Committee.	Cr.	29,41,305	2011-12
46.	7053.00.190	Loans to Public Sector and other Undertakings	Cr.	3,77,537	2010-11

Comments on Accounts

47.	7475.00.102	Trading Institutions	Cr.	25,000	2011-12
48.	7601.01.436	Crop Husbandry- Commercial Crops	Cr.	1	2012-13
49.	7601.03.413	Co-operation- Loans to other Co-operatives	Cr.	4,189	2012-13
50.	7601.03.501	Soil and Water Conservation- Soil Conservation Schemes	Cr.	2,185	2012-13
51.	7601.03.576	Animal Husbandry- Cattle and Buffalo Development	Cr.	11	2012-13
52.	7601.03.601	Dairy Development	Cr.	29	2012-13
53.	7601.03.727	Village and Small Industries- Small Scale Industries	Cr.	139	2012-13
54.	7601.03.786	Flood Control- Other Loans	Cr.	71,707	2012-13
55.	7601.03.787	Anti-Sea Erosion Projects- Other Loans	Cr.	1,239	2012-13
56.	7601.04.267	Water Supply- Other Loans	Cr.	1,49,604	2012-13
57.	7601.04.312	Urban Development- Integrated Development of Small/Medium Towns	Cr.	1,91,427	2012-13
58.	7601.04.360	Welfare of Scheduled Tribes- Other Loans	Cr.	408	2012-13
59.	7601.04.411	Co-operation – Credit. Co-operatives	Cr.	32,687	2012-13
60.	7601.04.413	Other Co-operatives	Cr.	1,473	2012-13
61.	7601.04.436	Crop Husbandry- Commercial Crops	Cr.	1,35,028	2012-13
62.	7601.04.443	Crop Husbandry- Other Loans	Cr.	3,38,837	2012-13
63.	7601.04.501	Soil and Water Conservation-Soil conservation Schemes	Cr.	99,004	2012-13
64.	7601.04.579	Animal Husbandry–Sheep and wool development	Cr.	175	2012-13
65.	7601.04.601	Dairy Development	Cr.	36	2012-13
66.	7601.04.726	Village and Small Industries-Handloom Industries	Cr.	6,960	2012-13
67.	7601.04.727	Village and Small Industries Small-scale Industries	Cr.	853	2012-13
68.	7601.04.729	Village and Small Industries- Coir Industry	Cr.	354	2012-13
69.	7601.04.747	Village and Small Industries-Other Village Industries	Cr.	1,088	2012-13
70.	7601.04.786	Flood Control-Other loans	Cr.	4,730	2012-13
71.	7601.04.825	Roads of Inter-State or Economic Importance- Road Works	Cr.	18,359	2012-13

Comments on Accounts

72.	7601.04.826	Roads of Inter-State or Economic Importance-Machinery and Equipment	Cr.	106	2012-13
73.	7601.04.871	Inland water Transport-Other Loans	Cr.	897	2012-13
74.	7601.07.800	Other Loans	Cr.	1,580	2012-13
75.	7602.04.412	Cooperation-Consumer cooperatives	Cr.	593	2012-13
76.	7610.00.203	Advances for Purchase other Conveyances	Cr.	3,93,664	2004-05
Statement No-16					
77.	8002.00.103	Treasury Saving Deposits Certificates	Dr.	6,962	1976-77
78.	8002.00.105	Saving Certificates-Bank Series	Dr.	189	2007-08

Annexure 2.7
(Refer to paragraph 2.6)

Proforma Accounts lying in arrears

Sl. No.	Name of Undertaking	Period of Accounts last prepared
MINISTRY OF AGRICULTURE		
1.	Ice-cum Freezing Plant, Kochi	2009-10
DEPARTMENT OF ATOMIC ENERGY		
2.	Nuclear Fuel Complex, Hyderabad	2014-15
3.	Heavy Water Plant, Mumbai	2014-15
MINISTRY OF DEFENCE		
4.	Canteen Stores Department	2013-14
MINISTRY OF FINANCE		
5.	Government Alkaloid Works, Neemuch	2010-11
6.	Government Alkaloid Works, Ghazipur	2009-10
7.	Government Opium Factory, Ghazipur	2009-10
8.	Government Opium Factory, Neemuch	2010-11
MINISTRY OF HEALTH AND FAMILY WELFARE		
9.	Central Research Institute, Kasauli	2006-07
10.	Vegetable Garden of Central Institute of Psychiatry, Kanke, Ranchi	2011-12
11.	H LL Life Care Limited	2014-15
12.	HSCC (India) Limited	2014- 15
MINISTRY OF INFORMATION AND BROADCASTING		
13.	Film Division, Mumbai	2009-10
14.	National Film Development Corporation Limited	2013-14
MINISTRY OF POWER		
15.	Electricity Department, Andaman and Nicobar Islands	2013-14
16.	Electricity Department, Lakshadweep	2008-09
MINISTRY OF SHIPPING		
17.	Directorate of Lighthouses and Lightships, Noida	2011-12
18.	Andaman Ferry Service	2004-05
19.	Shipping Services, Andaman and Nicobar Islands	2009-10
20.	Marine Department (Dockyard) Andaman and Nicobar Islands	2003-04
21.	Port Management Board, Andaman & Nicobar Islands	1991-92
MINISTRY OF ROAD TRANSPORT AND HIGHWAYS		
22.	Chandigarh Transport Undertaking	2011-12
23.	State Transport Service, Andaman & Nicobar Islands	2014-15
MINISTRY OF URBAN DEVELOPMENT		
24.	Government Press, Andaman and Nicobar Islands	1987-88
25.	Government of India Press, Minto Road, New Delhi	2014-15
26.	Government of India Press, Ring Road, New Delhi	2014-15
27.	Government of India Press, Rashtrapati Bhavan, New Delhi	2014-15
28.	Government of India Press, Coimbatore	2014-15

Comments on Accounts

Sl. No.	Name of Undertaking	Period of Accounts last prepared
29.	Government of India Text Book Press, Bhubaneswar	2014-15
30.	Government of India Text Book Press, Mysore	2014-15
31.	Government of India Press, Kolkata	2014-15
32.	Government of India Press, Koratty	2014-15
33.	Govenmet India press, Nasik	2014-15
34.	Government of India Press, Aligarh	2014-15
35.	Government of India Text Book Press, Chandigarh	2014-15
36.	Government of India Press, Gangtok	2007-08
37.	Government of India Press, Satragachi Howrah	2013-14

Annexure 2.8
(Refer to paragraph 2.7)

Statement of losses and irrecoverable dues written off/waived during 2015-16
(₹ in lakh)

Name of Ministry/ Department	Write off of losses and irrecoverable				On account of	
	Neglect/fraud etc.		Other reasons		Waiver of recovery	
	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
M/o Finance	0	0	1	0.49	0	0
Lok Sabha Secretariat.	0	0	1	0.05	0	0
Rajya Sabha Secretariat.	0	0	0	0	1	0.03
Department of Atomic Energy	0	0	23	8.78	0	0
Department of Space	0	0	16	21.03	0	0
Ministry of Home Affairs	0	0	36	333.50	0	0
Ministry of Science & Technology	4	3.48	0	0	2	0.97
Ministry of Posts and Telecommunications	880	5,180.67	42	9.51	16	10.73
Ministry of Power	0	0	2	0.77	0	0
Andaman and Nicobar Islands Administration	1	51.43	0	0	0	0
President Secretariat	0	0	1	0.34	0	0
Total	885	5,235.58	122	374.47	19	11.73

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	955652.58	100047.09	1055699.67	992772.02	(-) 62927.65
II. Capital (including Loans and Advances)	148986.57	107922.01	256908.58	239715.07	(-) 17193.51
Total	1104639.15	207969.10	1312608.25	1232487.09	(-) 80121.16
Charged					
III. Revenue	569730.50	283.40	570013.90	546699.00	(-) 23314.90
IV. Capital (including Loans and Advances and Public Debt)	4246001.70	0	4246001.70	3750287.21	(-) 495714.49
Total	4815732.20	283.40	4816015.60	4296986.21	(-) 519029.39
Grand Total	5920371.35	208252.50	6128623.85	5529473.30	(-) 599150.55
Recoveries in reduction of disbursements			168996.21	140376.69	
Total Net Provision			5959627.64		
Total Net Disbursement				5389096.61	

B – Posts					
Voted					
I. Revenue	19494.06	688.50	20182.56	19654.20	(-) 528.36
II. Capital	336.65	11.26	347.91	335.04	(-) 12.87
Total	19830.71	699.76	20530.47	19989.24	(-) 541.23
Charged					
III. Revenue	0.20	1.85	2.05	0.47	(-) 1.58
IV. Capital	--	0.14	0.14	0.13	(-) 0.01
Total	0.20	1.99	2.19	0.60	(-) 1.59
Grand Total	19830.91	701.75	20532.66	19989.84	(-) 542.82
Recoveries in reduction of disbursements			644.84	707.70	
Total Net Provision			19887.82		
Total Net Disbursement				19282.14	

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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	168732.87	661.00	169393.87	163483.09	(-) 5910.78
II. Capital	94451.50	0.02	94451.52	79801.95	(-) 14649.57
Total	263184.37	661.02	263845.39	243285.04	(-) 20560.35
Charged					
III. Revenue	74.51	41.90	116.41	92.69	(-) 23.72
IV. Capital	136.50	43.26	179.76	156.36	(-) 23.40
Total	211.01	85.16	296.17	249.05	(-) 47.12
Grand Total	263395.38	746.18	264141.56	243534.09	(-) 20607.47
Recoveries in reduction of disbursements			10187.57	11976.04	
Total Net Provision			253953.99		
Total Net Disbursement				231558.05	

D – Railways					
Voted	337008.95	1015.59	338024.54	301011.18	(-) 37013.36
Charged	228.97	115.29	344.26	305.01	(-) 39.25
Total	337237.92	1130.88	338368.80	301316.19	(-) 37052.61
Recoveries in reduction of disbursements			108681.27	97928.71	
Total Net Provision			229687.53		
Total Net Disbursement				203387.48	

Total						
Total CFI	Voted	1724663.18	210345.47	1935008.65	1796772.55	(-) 138236.10
	Charged	4816172.38	485.84	4816658.22	4297540.87	(-) 519117.35
Grand Total CFI		6540835.56	210831.31	6751666.87	6094313.42	(-) 657353.45
Total recoveries in reduction of expenditure			288509.89	250989.14	37520.75	
Total provision and expenditure as per Appropriation Account (CFI)			6463156.98	5843324.28	619832.70	
Difference with the Figures of Finance Accounts				0.00		
Total disbursement from CFI as per Finance Account				5843324.28		

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)	63137.88	17193.51	210.22	--	(-) 62927.66	(-) 17193.51
No. of Grants	94	68	1	--	--	--
Charged (₹ in crore)	23315.04	495714.49	0.15	--	(-) 23314.89	(-) 495714.49
No. of Appropriations	33	11	1	--	--	--
B – Posts						
Voted (₹ in crore)	528.36	12.87	--	--	(-) 528.36	(-) 12.87
No. of Grants	1	1	--	--	--	--
Charged (₹ in crore)	1.58	0.01	--	--	(-) 1.58	(-) 0.01
No. of Appropriations	1	1	--	--	--	--
C - Defence Services						
Voted (₹ in crore)	5910.78	14649.57	--	--	(-) 5910.78	(-) 14649.57
No. of Grants	5	1	--	--	--	--
Charged (₹ in crore)	23.72	23.40	--	--	(-) 23.72	(-) 23.40
No. of Appropriations	5	1	--	--	--	--
D – Railways						
Voted(₹ in crore)	22392.12	14696.87	75.63	--	(-) 22316.49	(-) 14696.87
No. of Grants	14	1	1	--	--	--
Charged(₹ in crore)	6.95	32.54	0.24	--	(-) 6.71	(-) 32.54
No. of Appropriations	5	1	5	--	--	--

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

(₹ in crore)

Sl 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
16.	2015-16	1312608	4816016	6128624	1232487	4296986	5529473	22	78

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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					
15 - Department of Telecommunications					
1.	2071.01.105.02-Family Pensions	O R	750.00 (+)190.00	1045.83	105.83
21 - Ministry of Defence					
2.	2052.00.090.56-Border Roads Organisation	O R	372.57 (-)2.15	380.46	10.04
3.	2055.00.104.02-Charges paid in respect of Jammu and Kashmir Light Infantry	O R	1050.05 (-)84.32	987.54	21.81
4.	4047.00.037.01-Coast Guard Organisation	O S	1200.00 300.00	1516.84	16.84
22 - Defence Pensions					
5.	2071.02.101.01 – Army-Pension and other Retirement Benefits	O S R	46941.23 5260.21 (+)41.09	52394.58	152.05
6.	2071.02.102.03 – Navy-Leave Encashment	O R	187.56 (-)27.33	170.30	10.07
7.	2071.02.103.03 – Air Force-Leave Encashment	O S R	293.88 63.72 (-)12.94	349.90	5.24
33 – Ministry of External Affairs					
8.	2061.00.800.08 – Expenditure on Haj	O R	5.28 (+)0.17	10.77	5.32
9.	3605.00.101.11-Aid to Nepal	O S	420.00 (-)120.00	309.94	9.94
10.	3605.00.101.15-Aid to Other Developing Countries	O R	83.44 (+)15.00	103.50	5.06
11.	3605.00.101.17-ITEC (Indian Technical and Economic Cooperation) Programme	O	180.00	196.17	16.17
12.	3605.00.101.33-Aid to Afghanistan	O S R	676.00 0.0050 (+)196.94	880.44	7.50
36 - Appropriation-Interest Payments					
13.	2049.01.200.03-Compensation and other Bonds	O R	1770.56 (-)196.48	1600.01	25.93
14.	2049.03.104.04- State Railway Provident fund	O R	2533.21 (+)20.30	2636.41	82.90
15.	2049.05.105.01-Railway Pension Fund	O R	85.91 (+)1.30	137.60	50.39
41 – Pensions					
16.	2071.01.101.01-Ordinary Pensions	O S R	14051.98 400.00 (+)322.48	14835.93	61.47
45 – Indirect Taxes					
17.	2038.00.101.01-Commissionerates	O R	2817.58 (-)192.70	2645.77	20.89

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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
18.	2038.00.800.01-Collection of Land Customs	O R	32.73 (-)26.30	13.90	7.47
48 - Department of Health & Family Welfare					
19.	2210.05.105.29-Grants to National Institute of Mental Health & Neuro-Science, Bangalore	O S R	275.00 0.01 (+)3.00	284.00	5.99
55-Police					
20.	2055.00.102.01-Establishment	O R S	13648.56 350.27 (+)26.48	14031.52	6.21
21.	4055.00.213.03-Border Out Posts	O R	181.27 (-)57.11	150.14	25.98
56-Other Expenditure of the Ministry of Home Affairs					
22.	2235.60.107.03-Central Government Pension	O R	750.00 (+)30.00	789.47	9.47
66 - Ministry of Micro, Small & Medium Enterprises					
23.	2851.00.102.77-Infrastructure Development and Capacity Building (Erstwhile MSME Cluster Development Programmes and MSME Growth Poles)	O S R	194.50 0.01 (-)107.84	143.97	57.30
84 - Department of Rural Development					
24.	2505.02.101.05-Information, Education and Communication	O R	15.00 (+)24.70	59.23	19.53
98 - Ministry of Tribal Affairs					
25.	2225.02.796.08-Welfare of Scheduled Tribes-Education	O R	98.90 (-)56.34	49.21	6.65
Grant No. 104-Department of Urban Development					
26.	4217.60.190.13-Nagpur Metro	O R	113.53 (-)64.08	77.47	28.02
105 - Public Works					
27.	2059.01.799.02-Miscellaneous Works Advances	O	2.00	13.03	11.03
Postal Services					
14 - Department of Posts					
28.	3201.05.053.01-Building	O S R	80.59 2.77 (+)0.29	91.81	8.16
29.	3201.07.101.03-Payment to Pensioners of Erstwhile combined P&T Department	O	17.20	23.31	6.11
30.	3201.60.102.02-Interest on Extra Departmental Agents Group Insurance Fund	O R	14.00 (-)1.40	17.84	5.24
31.	5201.00.104.60-Project Arrow (Induction Technology)	O R	29.62 (+)3.00	40.82	8.20
32.	5201.00.104.62-Project Management Unit	O S R	174.92 8.68 (+)6.33	196.05	6.12

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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
Defence Services					
23 - Defence Services-Army					
33.	2076.00.110-Stores	O R	16695.83 (-975.91)	17166.31	1446.39
34.	2076.00.113-National Cadet Corps	O S R	1015.39 00.0050 (+)66.88	1113.71	31.44
24 - Defence Services-Navy					
35.	2077.00.105 - Transportation	O R	410.00 (-15.01)	412.13	17.14
36.	2077.00.106-Repairs & Refits	O R	757.00 (-3.00)	775.82	21.82
37.	2077.00.800-Other Expenditure	O R	500.59 (+)121.45	655.78	33.74
28 - Capital Outlay on Defence Services					
38.	4076.01.202 - Construction Works (Charged)	O R	21.55 (+)3.00	34.50	9.95
39.	4076.02.103-Other Equipment	O R	2558.64 (-8.64)	2655.39	105.39
40.	4076.03.101 - Aircraft and Aero engine	O R	18866.01 (+)122.80	19156.69	167.88
41.	4076.03.202 - Construction Works	O R	1570.68 (+)249.66	1828.12	7.78
				Total	2660.46

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

Annexure 3.5

(Refer to paragraph 3.7)

**Statement showing savings of ₹100 crore or above¹
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	16959.47	1658.72	10
2.	02-Department of Agricultural Research & Education	6320.03	747.13	12
3.	03-Department of Animal Husbandry Dairy & Fisheries	2120.28	256.13	12
4.	05-Department of Nuclear Power Scheme	4457.89	813.87	18
5.	08-Department of Fertilizers	77100.56	536.14	01
6.	12-Department of Commerce	4990.07	161.28	03
7.	13-Department of Industrial Policy & Promotion	2713.59	295.34	11
8.	16-Department of Electronics and Information Technology	2611.85	131.98	05
9.	20-Ministry of Culture	2121.56	165.36	08
10.	21-Ministry of Defence	20188.59	590.61	03
11.	29-Ministry of Development of North Eastern Region	2205.78	510.90	23
12.	30-Ministry of Drinking Water & Sanitation	14330.89	849.71	06
13.	31-Ministry of Earth Science	1497.59	263.52	18
14.	33-Ministry of External Affairs	11248.02	150.85	01
15.	34-Department of Economic Affairs	17941.94	6185.08	34
16.	35-Department of Financial Services	15811.86	300.91	02
17.	37-Transfer to State and Union Territory Governments	39678.78	7550.00	19
18.	41-Pensions	27645.00	177.72	01
19.	42-Indian Audit and Accounts Department	3545.34	227.00	06
20.	44-Direct Taxes	4832.36	208.70	04
21.	45-Indirect Taxes	5000.99	553.67	11
22.	48-Department of Health & Family Welfare	32902.39	1001.55	03
23.	51-Department of Heavy Industry	483.64	220.29	46
24.	55-Police	54824.25	205.51	01
25.	56-Other Expenditure of the Ministry of Home Affairs	2233.97	224.19	10
26.	58-Ministry of Housing and Urban Poverty Alleviation	5634.56	3868.40	69
27.	59-Department of School Education & Literacy	69861.55	8754.13	13
28.	60-Department of Higher Education	26855.37	1305.43	05
29.	61-Ministry of Information & Broadcasting	14802.92	210.76	01
30.	62-Ministry of Labour and Employment	5646.15	826.98	15
31.	64-Law and Justice	3420.92	470.80	14
32.	66-Ministry of Micro, Small & Medium Enterprises	3010.59	179.13	06
33.	67-Ministry of Mines	1100.85	165.69	15

¹Savings 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 above¹
under various Grants/Appropriations**

SI No.	Description of Grant/Appropriation	Total Provision	Savings	Percentage of total provision
		(₹ in crore)		
34.	71-Ministry of Panchayati Raj	394.75	186.08	47
35.	76-Ministry of Planning	1846.86	462.38	25
36.	77-Ministry of Power	8719.54	856.27	10
37.	83-Ministry of Road Transport & Highways	23433.94	1373.54	06
38.	84-Department of Rural Development	129030.01	9239.37	07
39.	86-Department of Science and Technology	3844.01	199.61	05
40.	90-Ministry of Skill Development & Entrepreneurship	1543.46	535.99	35
41.	91-Department of Social Justice and Empowerment	6062.63	570.65	09
42.	94-Ministry of Statistics and Programme Implementation	4816.76	645.37	13
43.	96-Ministry of Textiles	4402.25	385.45	09
44.	97-Ministry of Tourism	1588.05	687.73	43
45.	98-Ministry of Tribal Affairs	778.61	159.07	20
46.	102-Daman & Diu	1377.52	279.00	20
47.	104-Department of Urban Development	10329.18	4053.46	39
48.	107-Ministry of Water Resources, River Development and Ganga Rejuvenation	9064.87	1314.82	15
49.	108-Ministry of Women and Child Development	17930.46	689.78	04
Revenue – Charged				
50.	36-Appropriation-Interest Payments	476089.17	18818.79	04
51.	37-Transfer to State & Union Territory Governments	88864.52	4285.73	05
52.	98-Ministry of Tribal Affairs	3970.61	158.30	04
Capital – Voted				
53.	04-Atomic Energy	4513.69	472.84	10
54.	15- Department of Telecommunications	2590.52	268.71	10
55.	18-Department of Food & Public Distribution	20587.26	213.70	01
56.	21-Ministry of Defence (Civil)	3953.03	250.86	06
57.	29-Ministry of Development of North Eastern Region	462.00	120.21	26
58.	33-Ministry of External Affairs	3728.80	353.02	09
59.	34-Department of Economic Affairs	78412.12	1444.68	02
60.	35-Department of Financial Services	29716.24	2150.21	07
61.	43-Department of Revenue	106.00	105.99	100
62.	44-Direct Taxes	576.20	479.02	83
63.	45-Indirect Taxes	663.61	568.21	86
64.	48-Department of Health & Family Welfare	1017.37	126.23	12
65.	51-Department of Heavy Industry	1349.01	685.25	51
66.	55-Police	9259.78	201.74	02
67.	56-Other Expenditure of the Ministry of Home Affairs	358.54	287.56	80
68.	77-Ministry of Power	2272.52	919.56	40
69.	83-Ministry of Road Transport & Highways	69326.81	6407.74	09
70.	91-Department of Social Justice and Empowerment	462.24	200.22	43
71.	93-Department of Space	3464.52	420.72	12
72.	100-Chandigarh	571.01	167.69	29
73.	104-Department of Urban Development	10202.10	255.71	03

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**Statement showing savings of ₹100 crore or above¹
under various Grants/Appropriations**

SI No.	Description of Grant/Appropriation	Total Provision	Savings	Percentage of total provision
		(₹ in crore)		
74.	105-Public Works	749.79	209.27	28
Capital – Charged				
75.	37-Transfer to State & Union Territory Governments	12600.00	101.80	01
76.	39-Appropriation - Repayment of Debt	4233227.78	495570.81	12
Defence Services				
Revenue – Voted				
77.	23-Defence Services-Army	106994.29	972.98	01
78.	24-Defence Services- Navy	16110.63	795.55	05
79.	25-Defence Services-Air Force	24295.80	2452.70	10
80.	26-Defence Ordnance Factories	15358.69	1238.42	08
81.	27-Defence Services Research & Development	6634.46	451.14	07
Capital – Voted				
82.	28-Capital Outlay on Defence Services	94451.52	14649.57	16
Postal Services				
Revenue – Voted				
83.	14-Department of Posts	20182.56	528.36	03
Railways				
Revenue – Voted				
84.	3-General Superintendence and Services	6992.79	803.11	11
85.	4-Repairs and Maintenance of Permanent Way and Works	11657.55	770.42	07
86.	5-Repairs and Maintenance of Motive Power	5464.56	191.56	04
87.	6-Repairs and Maintenance of Carriage and Wagons	12545.12	593.15	05
88.	7-Repairs and Maintenance of Plant & Equipment	7238.18	984.22	14
89.	8-Operating Expenses –Rolling stock and equipment	11387.93	987.26	09
90.	9-Operating expenses –Traffic	22124.02	1583.59	07
91.	10-Operating expenses –Fuel	30295.84	4229.24	14
92.	11-Staff Welfare and Amenities	5861.45	544.78	09
93.	12-Miscellaneous Working Expenses	6220.07	486.04	08
94.	13-Provident Fund, Pension and other Retirement benefits	34574.38	2646.55	08
95.	14-Appropriation to Funds	57125.71	6459.74	11
96.	15-Divided to General Revenues-Repayment of loans taken from General Revenues and amortization of over-capitalisation	10810.74	2088.23	19
Capital – Voted				
97.	16-Capital	91561.86	12720.22	14
98.	16- Railway Funds (Depreciation Reserve Fund, Capital Fund, Development Fund)	20294.81	1917.72	09
Total			654745.17	

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	2013-14	22299.40	3317.48	15
		2014-15	22603.11	3114.80	14
		2015-16	16959.47	1658.72	10
2.	Department of Agricultural Research & Education	2013-14	5729.20	849.26	15
		2014-15	6144.44	1304.41	21
		2015-16	6320.03	747.13	12
3.	Department of Animal Husbandry, Dairying, and Fisheries	2013-14	2534.50	394.49	16
		2014-15	2726.16	517.57	19
		2015-16	2120.28	256.13	12
4.	Department of Nuclear Power Scheme	2013-14	4054.87	289.19	07
		2014-15	4223.49	499.24	12
		2015-16	4457.89	813.87	18
5.	Department of Fertilizers	2013-14	72629.72	1326.67	02
		2014-15	77112.31	2020.45	03
		2015-16	77100.56	536.14	01
6.	Department of Commerce	2013-14	4441.85	129.38	03
		2014-15	5552.02	416.64	08
		2015-16	4990.07	161.28	03
7.	Department of Electronics and Information Technology	2013-14	2872.50	849.55	30
		2014-15	3734.12	281.51	08
		2015-16	2611.85	131.98	05
8.	Ministry of Culture	2013-14	2125.06	165.36	08
		2014-15	2443.06	397.93	16
		2015-16	2121.56	165.36	08
9.	Ministry of Drinking Water and Sanitation	2013-14	15265.70	3324.67	22
		2014-15	15377.50	3176.04	21
		2015-16	14330.89	849.71	06
10.	Ministry of Earth Science	2013-14	1492.54	334.54	22
		2014-15	1515.07	281.93	19
		2015-16	1497.59	263.52	18
11.	Department of Economic Affairs	2013-14	10291.10	188.59	02
		2014-15	16157.52	885.54	05
		2015-16	17941.94	6185.08	34
12.	Department of Financial Services	2013-14	11468.99	746.54	07
		2014-15	11745.25	3834.92	33
		2015-16	15811.86	300.91	02
13.	Transfers to State and Union Territory Governments	2013-14	101945.69	17698.36	17
		2014-15	70757.00	9438.73	13
		2015-16	39678.78	7550.00	19

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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.	Direct Taxes	2013-14	3771.91	136.63	04
		2014-15	4342.89	249.64	06
		2015-16	4832.36	208.70	04
15.	Indirect Taxes	2013-14	3860.78	129.40	03
		2014-15	4884.02	719.78	15
		2015-16	5000.99	553.67	11
16.	Department of Health and Family Welfare	2013-14	33012.35	5474.46	17
		2014-15	36481.41	6505.28	18
		2015-16	32902.39	1001.55	03
17.	Department of Heavy Industry	2013-14	930.97	382.86	41
		2014-15	1139.56	171.44	15
		2015-16	483.64	220.29	46
18.	Police	2013-14	45609.12	1599.04	04
		2014-15	51031.41	419.65	01
		2015-16	54824.25	205.51	0.37
19.	Other Expenditure of the Ministry of Home Affairs	2013-14	1969.15	128.76	07
		2014-15	2230.27	557.91	25
		2015-16	2233.97	224.19	10
20.	Ministry of Housing and Urban Poverty Alleviation	2013-14	1468.06	381.82	26
		2014-15	6008.68	3273.28	54
		2015-16	5634.56	3868.40	69
21.	Department of School Education and Literacy	2013-14	77130.05	10152.69	13
		2014-15	82695.14	14615.25	18
		2015-16	69861.55	8754.13	13
22.	Department of Higher Education	2013-14	26950.08	2417.46	09
		2014-15	27656.08	4486.90	16
		2015-16	26855.37	1305.43	05
23.	Ministry of Information & Broadcasting	2013-14	3006.89	200.12	07
		2014-15	3287.18	158.45	05
		2015-16	14802.92	210.76	01
24.	Ministry of Labour and Employment	2013-14	5254.97	849.56	16
		2014-15	5783.82	1474.27	25
		2015-16	5646.15	826.98	15
25.	Law and Justice	2013-14	1971.17	112.77	06
		2014-15	1992.88	241.96	12
		2015-16	3420.92	470.80	14
26.	Ministry of Micro, Small and Medium Enterprises	2013-14	3210.95	660.26	21
		2014-15	3693.51	932.51	25
		2015-16	3010.59	179.13	06

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Sl No.	Description of Grant/Appropriation	Year	Total Provision	Savings	Percentage of the total provision
			(₹ in crore)		
27.	Ministry of Panchayati Raj	2013-14	7200.70	3738.62	52
		2014-15	7000.70	3610.14	52
		2015-16	394.75	186.08	47
28.	Ministry of Planning	2013-14	7181.53	5798.92	81
		2014-15	1828.38	537.06	29
		2015-16	1846.86	462.38	25
29.	Ministry of Power	2013-14	8045.87	4309.22	54
		2014-15	8228.16	3590.65	44
		2015-16	8719.54	856.27	10
30.	Ministry of Road Transport and Highways	2013-14	17203.60	533.44	03
		2014-15	20103.39	1430.69	07
		2015-16	23433.94	1373.54	06
31.	Department of Rural Development	2013-14	113304.88	15817.28	14
		2014-15	121746.83	13116.63	11
		2015-16	129030.01	9239.37	07
32.	Department of Science and Technology	2013-14	3372.22	776.36	23
		2014-15	3546.03	646.11	18
		2015-16	3844.01	199.61	05
33.	Department of Social Justice and Empowerment	2013-14	6420.37	1203.02	19
		2014-15	5750.77	1013.30	18
		2015-16	6062.63	570.65	09
34.	Ministry of Statistics and Programme Implementation	2013-14	4949.36	109.59	02
		2014-15	4905.79	840.74	17
		2015-16	4816.76	645.37	13
35.	Ministry of Textiles	2013-14	5519.98	1592.79	29
		2014-15	5547.74	1657.68	30
		2015-16	4402.25	385.45	09
36.	Ministry of Tourism	2013-14	1355.32	328.12	24
		2014-15	1965.22	979.89	50
		2015-16	1588.05	687.73	43
37.	Ministry of Tribal Affairs	2013-14	443.74	146.39	33
		2014-15	517.40	172.31	33
		2015-16	778.61	159.07	20
38.	Department of Urban Development	2013-14	1281.32	166.59	13
		2014-15	8713.64	4553.51	52
		2015-16	10329.18	4053.46	39
39.	Ministry of Water Resources, River Development and Ganga Rejuvenation	2013-14	1902.13	906.47	48
		2014-15	15143.17	9728.38	64
		2015-16	9064.87	1314.82	15
40.	Ministry of Women and Child Development	2013-14	20640.02	2601.43	13
		2014-15	21193.91	2652.77	13
		2015-16	17930.46	689.78	04
Revenue (Charged)					
41.	Appropriation-Interest Payments	2013-14	400500.66	5301.07	01
		2014-15	449882.66	24784.40	06
		2015-16	476089.17	18818.79	04

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Sl No.	Description of Grant/Appropriation	Year	Total Provision	Savings	Percentage of the total provision
			(₹ in crore)		
42.	Transfers to State and Union Territory Governments	2013-14	62134.40	8229.86	13
		2014-15	64675.00	2861.68	04
		2015-16	88864.52	4285.73	05
43.	Ministry of Tribal Affairs	2013-14	3856.58	375.08	10
		2014-15	3913.63	476.04	12
		2015-16	3970.61	158.30	04
Capital (Voted)					
44.	Atomic Energy	2013-14	4111.36	1180.55	29
		2014-15	4408.46	1024.20	23
		2015-16	4513.69	472.84	10
45.	Department of Telecommunications	2013-14	2510.30	2293.77	91
		2014-15	3798.01	2859.02	75
		2015-16	2590.52	268.71	10
46.	Ministry of Defence (Civil)	2013-14	1838.42	742.03	40
		2014-15	1620.72	439.57	27
		2015-16	3953.03	250.86	06
47.	Department of Economic Affairs	2013-14	69431.73	63462.80	91
		2014-15	12515.86	2621.50	21
		2015-16	78412.12	1444.68	02
48.	Department of Financial Services	2013-14	30900.40	14017.40	45
		2014-15	24795.03	13725.47	55
		2015-16	29716.24	2150.21	07
49.	Direct Taxes	2013-14	590.00	144.00	24
		2014-15	752.01	682.14	91
		2015-16	576.20	479.02	83
50.	Indirect Taxes	2013-14	149.26	126.95	85
		2014-15	271.32	142.52	53
		2015-16	663.61	568.21	86
51.	Department of Health and Family Welfare	2013-14	2862.69	1585.55	55
		2014-15	1964.52	1092.16	56
		2015-16	1017.37	126.23	12
52.	Police	2013-14	9106.00	2760.84	30
		2014-15	9863.51	3924.49	40
		2015-16	9259.78	201.74	02
53.	Ministry of Road Transport and Highways	2013-14	32264.15	2950.74	09
		2014-15	37436.27	1665.45	04
		2015-16	69326.81	6407.74	09
54.	Department of Space	2013-14	3738.96	1297.91	35
		2014-15	3656.58	1205.72	33
		2015-16	3464.52	420.72	12
55.	Department of Urban Development	2013-14	6945.08	863.04	12
		2014-15	8826.22	2137.48	24
		2015-16	10202.10	255.71	03
Capital (Charged)					
56.	Transfers to State and UT Governments	2013-14	12000.00	1000.25	08
		2014-15	13000.00	1102.68	08
		2015-16	12600.00	101.80	01

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Sl No.	Description of Grant/Appropriation	Year	Total Provision	Savings	Percentage of the total provision
			(₹ in crore)		
57.	<i>Appropriation-Repayment of Debt</i>	2013-14	4014248.55	502957.23	13
		2014-15	4064025.03	356325.38	09
		2015-16	4233227.78	495570.81	12
Defence Services Revenue(Voted)					
58.	Defence Services- Army	2013-14	88599.71	879.63	01
		2014-15	100635.34	1496.71	01
		2015-16	106994.29	972.98	01
Capital (Voted)					
59.	Capital Outlay on Defence Services	2013-14	86685.31	7592.40	09
		2014-15	94257.01	12515.11	13
		2015-16	94451.52	14649.57	16
Railways Capital (Voted)					
60.	Railway Funds – Depreciation Reserve Fund, Development Fund and Capital Fund	2013-14	16249.85	4788.64	29
		2014-15	17560.95	169.83	01
		2015-16	20294.81	1917.72	09

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 segment	Amount Surrendered	Excess Surrendered
Civil Revenue –Voted				
1.	68- Ministry of Minority Affairs	83.31	84.07	0.76
2.	98- Ministry of Tribal Affairs	159.07	166.44	7.37
3.	109- Ministry of Youth Affairs & Sports	80.31	81.34	1.03
Revenue Charged				
4.	73-Ministry of Personnel, Public Grievances and Pensions	7.02	7.18	0.16
Capital-Voted				
5.	18-Department of Food & Public Distribution	213.70	213.71	0.01
6.	33-Ministry of External Affairs	353.02	359.00	5.98
7.	73-Ministry of Personnel, Public Grievances and Pensions	22.19	22.23	0.04
8.	89- Ministry of Shipping	86.45	90.33	3.88
Capital-Charged				
9.	39-Appropriation – Repayment of Debt	495570.81	539876.45	44305.64
Posts Capital-Voted				
10.	14-Department of Posts	12.87	13.11	0.24

Annexure 3.8
(Refer to paragraph 3.9)
**Cases where major portion of savings were surrendered on
30th/31st March 2016 and the details of amount lapsed**

Sl No.	Description of Grant/Appropriation	Savings	Amount surrendered	Amount surrendered on 30/31 March 2016	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	1658.72	1451.64	1451.64	88	207.08
2.	2- Department of Agricultural Research & Education	747.13	745.43	745.43	100	1.70
3.	3- Department of Animal Husbandry Dairying & Fisheries	256.13	205.64	205.64	80	50.49
4.	5-Nuclear Power Schemes	813.87	89.00	89.00	11	724.87
5.	8-Department of Fertilizers	536.14	536.09	536.09	100	0.05
6.	12-Department of Commerce	161.28	129.17	129.17	80	32.11
7.	13-Department of Industrial Policy & Promotion	295.34	253.50	253.50	86	41.84
8.	16-Department of Electronics and Information Technology	131.98	0	0	0	131.98
9.	20-Ministry of Culture	165.36	96.87	96.87	59	68.49
10.	21-Ministry of Defence	590.61	528.60	528.60	90	62.01
11.	29-Ministry of Development of North Eastern Region	510.90	366.58	366.58	72	144.32
12.	30-Ministry of Drinking Water and Sanitation	849.71	849.10	849.10	100	0.61
13.	31-Ministry of Earth Sciences	263.52	210.99	210.99	80	52.53
14.	33-Ministry of External Affairs	150.85	27.66	27.66	18	123.19
15.	34-Department of Economic Affairs	6185.08	6100.30	6100.30	99	84.78
16.	35-Department of Financial Services	300.91	296.16	296.16	98	4.75
17.	37-Transfers to State and Union Territory Governments	7550.00	7550.00	7550.00	100	--
18.	41-Pensions	178.50	0	0	0	178.50
19.	42-Indian Audit and Accounts Department	227.00	213.97	213.97	94	13.03
20.	44-Direct Taxes	208.70	197.00	197.00	94	11.70
21.	45-Indirect Taxes	553.67	489.95	489.95	88	63.72
22.	48-Department of Health and Family Welfare	1001.55	572.60	572.60	57	428.95
23.	51-Department of Heavy Industry	220.29	55.80	55.80	25	164.49
24.	55-Police	205.51	114.96	114.96	56	90.55

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**Cases where major portion of savings were surrendered on
30th/31st March 2016 and the details of amount lapsed**

Sl No.	Description of Grant/Appropriation	Savings	Amount surrendered	Amount surrendered on 30/31 March 2016	Percentage of amount surrendered on 30/31 March in comparison with savings	Amount not surrendered and lapsed
		(₹ in crore)				(₹ in crore)
25.	56-Other Expenditure of the Ministry of Home Affairs	224.19	223.51	223.51	100	0.68
26.	58-Ministry of Housing and Urban Poverty Alleviation	3868.40	3688.92	3688.92	95	179.48
27.	59-Department of School Education and Literacy	8754.13	8722.72	8722.72	100	31.41
28.	60-Department of Higher Education	1305.43	1218.21	1218.21	93	87.22
29.	61-Ministry of Information and Broadcasting	210.76	195.64	195.64	93	15.12
30.	62-Ministry of Labour and Employment	826.98	667.74	667.74	81	159.24
31.	64-Law and Justice	470.80	394.98	394.98	84	75.82
32.	66-Ministry of Micro, Small and Medium Enterprises	179.13	119.00	119.00	66	60.13
33.	67-Ministry of Mines	165.69	161.14	161.14	97	4.55
34.	71-Ministry of Panchayati Raj	186.08	185.98	185.98	100	0.10
35.	76-Ministry of Planning	462.38	442.47	442.47	96	19.91
36.	77-Ministry of Power	856.27	615.66	615.66	72	240.61
37.	83-Ministry of Road Transport and Highways	1373.54	733.54	733.54	53	640.00
38.	84-Department of Rural Development	9239.37	269.46	269.46	03	8969.91
39.	86-Department of Science & Technology	199.61	148.28	148.28	74	51.33
40.	90-Ministry of Skill Development & Entrepreneurship	535.99	25.00	25.00	05	510.99
41.	91- Department of Social Justice and Empowerment	570.65	568.35	568.35	100	2.30
42.	94-Ministry of Statistics and Programme Implementation	645.37	638.66	638.66	99	6.71
43.	96-Ministry of Textiles	385.45	384.49	384.49	100	0.96
44.	97-Ministry of Tourism	687.73	677.09	677.09	98	10.64
45.	98-Ministry of Tribal Affairs	159.07	(166.44)	(166.44)	105	--
46.	102-Daman and Diu	279.00	274.91	274.91	99	4.09
47.	104-Department of Urban Development	4053.46	1301.71	1301.71	32	2751.75
48.	107-Ministry of Water Resources, River Development and Ganga Rejuvenation	1314.82	62.20	62.20	05	1252.62
49.	108-Ministry of Women and Child Development	689.78	678.12	678.12	98	11.66

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**Cases where major portion of savings were surrendered on
30th/31st March 2016 and the details of amount lapsed**

Sl No.	Description of Grant/Appropriation	Savings	Amount surrendered	Amount surrendered on 30/31 March 2016	Percentage of amount surrendered on 30/31 March in comparison with savings	Amount not surrendered and lapsed
		(₹ in crore)				(₹ in crore)
Revenue (Charged)						
50.	36-Appropriation-Interest Payments	18818.79	17856.90	17856.90	95	961.89
51.	37-Transfers to State & Union Territory Governments	4285.73	4285.73	4285.73	100	--
52.	98-Ministry of Tribal Affairs	158.30	158.30	158.30	100	--
Capital (Voted)						
53.	4-Atomic Energy	472.84	360.93	360.93	76	111.91
54.	15- Department of Telecommunications	268.71	266.95	266.95	99	1.76
55.	18- Department of Food and Public Distribution	213.70	213.71	153.15	72	--
56.	21-Ministry of Defence	250.86	232.52	232.52	93	18.34
57.	29-Ministry of Development of North Eastern Region	120.21	120.15	120.15	100	0.06
58.	33-Ministry of External Affairs	353.02	(359.00)	(359.00)	102	--
59.	34-Department of Economic Affairs	1444.68	553.50	553.50	38	891.18
60.	35-Department of Financial Services	2150.21	1150.20	1150.20	53	1000.01
61.	43-Department of Revenue	105.99	105.66	105.66	100	0.33
62.	44-Direct taxes	479.02	472.95	472.95	99	6.07
63.	45-Indirect Taxes	568.21	534.81	534.81	94	33.40
64.	48-Department of Health and Family Welfare	126.23	97.75	97.75	77	28.48
65.	51-Department of Heavy Industry	685.25	651.74	651.74	95	33.51
66.	55-Police	201.74	162.62	162.62	81	39.12
67.	56-Other Expenditure of the Ministry of Home Affairs	287.56	281.83	281.83	98	5.73
68.	77-Ministry of Power	919.56	918.17	918.17	100	1.39
69.	83-Ministry of Road Transport and Highways	6407.74	5571.06	5571.06	87	836.68
70.	91- Department of Social Justice and Empowerment	200.22	200.22	200.22	100	--
71.	93-Department of Space	420.72	387.38	387.38	92	33.34
72.	100-Chandigarh	167.69	167.68	167.68	100	0.01
73.	104-Department of Urban Development	255.71	0	0	0	255.71
74.	105-Public Works	209.27	28.69	28.69	14	180.58

**Cases where major portion of savings were surrendered on
30th/31st March 2016 and the details of amount lapsed**

Sl No.	Description of Grant/Appropriation	Savings	Amount surrendered	Amount surrendered on 30/31 March 2016	Percentage of amount surrendered on 30/31 March in comparison with savings	Amount not surrendered and lapsed
		(₹ in crore)				(₹ in crore)
Capital (Charged)						
75.	37-Transfers to State and Union Territory Governments	101.80	101.80	101.80	100	--
76.	39-Appropriation – Repayment of Debt	495570.81	(539876.45)	(539876.45)	109	--

Note : Figure in bracket indicate that amount surrendered is more than the Savings.

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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.	5-Nuclear Power Schemes	2801.03.101.08-PHWR (Pressurised Heavy Water Reactor) Fuel for other Stations	O S	2478.92 209.24	12.58	678.81
2.	12-Department of Commerce	3453.00.800.09-International Conferences	O	3.50	5.00	6.27
3.	15-Department of Telecommunications	2071.01.104.01-Ordinary Pensions	O S	1315.00 36.46	103.54	125.99
4.	16-Department of Electronics & Information Technology	4859.02.004.18-Promotion of Electronics/IT HW (Information Technology Hardware) Manufacture (Mega Fab)	S	0.01	19.99	20.00
5.	33-Ministry of External Affairs	2061.00.800.13-Special Grants to Missions	O S	13.51 10.00	6.61	7.68
6.	36-Appropriation-Interst Payments	2049.01.122-Interest on Investment in Special Central Government of India Securities issued against net collections of small savings from 1.4.99	O	3478.23	189.15	213.30
7.		2049.03.104.02-Other State Provident funds	O	2620.28	149.01	159.76
8.	58-Ministry of Housing and Urban Poverty Alleviation	3475.00.108.05-National Urban Livelihood Mission (NULM)	O S	5.00 0.01	5.79	6.35
9.	104-Department of Urban Development	2217.05.191.15- Mission for 100 Smart Cities	O	20.00	260.00	272.47
10.		2217.05.191.16-Urban Rejuvenation Mission-500 Habitations	O	20.00	69.74	73.33
11.		4216.01.700.59-Rajya Sabha	O S	10.85 0.01	6.25	6.37
12.	107-Ministry of Water Resources, River Development and Ganga Rejuvenation	2711.01.800.30-River Management Activities and Works related to Border Areas	O S	59.50 0.01	8.00	11.06
Postal Services						
13.	14-Department of Posts	3201.03.101.03-Small Saving in Head Post Offices	O S	237.39 2.00	13.68	14.38
14.		3201.07.101.01-Superannuation and Retirement Allowances	O S	2617.94 196.06	52.40	61.53
Defence Services						
15.	23-Defence Services-Army	2076.00.800-Other Expenditure	O S	2286.18 0.01	109.81	153.12
Total					1011.55	

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.	15-Department of Telecommunications	2071.01.101.01-Ordinary Pensions	O S	3920.00 749.20	192.34	268.93
2.	39-Appropriation-Repayment of Debt	6001.00.115-14 Treasury bills	Days O	2378006.28	8006.28	44470.11
Defence Services						
3.	23-Defence Services-Army	2076.00.110-Stores	O	16695.83	975.91	1446.39
4.	24-Defence Services-Navy	2077.00.105-Transportation	O	410.00	15.01	17.14
5.	28-Capital outlay on Defence Services	4076.02.103-Other Equipment	O	2558.64	8.64	105.39
Total					9198.18	

O – Original; S – Supplementary

Annexure 3.11
(Refer to paragraph 3.14)

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)				
Civil							
1.	04-Atomic Energy	3401.00.004.05-Tata Institute of Fundamental Research	666.00	24.22	618.50	71.72	Due to reduction at Revised Estimate stage by the M/o Finance
2.		3401.00.004.07-Tata Memorial Centre	540.00	31.00	525.00	46.00	
3.	20- Ministry of Culture	2205.00.106.12-Rashtriya Kala Sanskriti Vikas Yojana	325.00	20.00	306.27	38.73	Due to non-implementation of e-governance in Archaeological Survey of India/e-ticketing system at protected monuments/sites and reduction of provision at Revised Estimates stage by the M/o Finance and non-receipt of pending bills, less number of tours undertaken, non-procurement of Scientific Equipments, non-materialisation of proposals for development of additional security personnel for the protected monuments/sites
4.	43- Department of Revenue	3601.01.110.07-Compensation to State Govt. for Revenue Loss due to phasing out of CST (Central State Tax)	14929.00	990.55	14370.60	1548.95	Due to requirement of less funds towards CST compensation to the State Governments
5.	51-Department of Heavy Industry	2852.80.003.12-National Automotive Testing and R&D Infrastructure Project	75.00	144.54	74.99	144.55	Due to receipt of less proposals from manufacturers of hybrid vehicles.
6.	55-Police	2055.00.003.01-National Police Academy	136.58	5.00	110.24	31.34	Due to non-finalization of procurement and requirement of less funds towards tours, training programme and engagement of consultants

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)				
7.		2055.00.106.01-Establishment	598.71	10.00	545.33	63.38	Due to non-filling up of vacant posts and requirement of less funds towards petrol, oil and lubricant and minor works
8.		4055.00.202.04-General	100.00	5.00	94.13	10.87	Due to rescheduling of delivery of vehicles
9.	62-Ministry of Labour and Employment	4250.00.201.11-Working Conditions and Safety	4.31	6.00	2.61	7.70	Due to non-utilisation of funds towards ongoing construction works by Central Public Works Department
10.		3055.00.004.25-Improving and Strengthening of Public Transport System	20.00	70.00	12.00	78.00	Saving was due to non-receipt of Utilization Certificates from State Treasury Units
11.	83-Ministry of Road Transport and Highways	5054.01.796.01-Special Programme for Development of Road Connectivity (NH and State Roads) in Naxalite Affected Areas	400.00	520.00	--	920.00	Due to slow progress of ongoing works and delay in receipt of bills from contractors
12.	84-Department of Rural Development	3054.80.797.03-Transfer to Central Roads Fund	3030.03	1104.22	3030.03	1104.22	Due to release of less funds to implementing agencies owing to less transfer of funds
13.		3601.02.797.02-Transfer to Central Roads Fund	4623.47	7864.19	4623.47	7864.19	
14.	97-Ministry of Tourism	3452.01.101.11-Assistance to Central Agencies for Tourism Infrastructure Development	14.25	10.00	11.00	13.25	Saving was due to non-receipt of Utilization/Completion Certificate and reduction of provision at revised estimate stage by the M/o Finance
15.		3452.01.101.13-National Mission for Beautifying Pilgrimage Centres	50.00	10.00	8.09	51.91	Saving was due to non-receipt of adequate proposal from State Agencies and reduction of provision at revised estimate stage by the M/o Finance

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)				
16.	105-Public Works	2059.80.001.13 -Scheme of Computerisation	2.84	8.23	2.12	8.95	Due to non-finalisation of the scheme
Defence Services Revenue (Voted)							
17.	26-Defence Ordnance Factories	2079.00.110- Stores	6565.12	660.95	6522.42	703.65	Due to non-supply of items such as 125 MM Fin Stabilised Armour Piercing Discharging Sabot (FSAPDES) as well as delay in supply by foreign vendors.
Postal Services Revenue (Voted)							
18.	14-Department of Posts	3201.02.101.01- Existing post Offices	6766.09	137.42	6680.90	222.61	Less expenditure under salaries due to more retirement cases. Less LTC (Leave Travel Concession) due to first two year of block period 2014-17, less tuition fee cases etc.
19.		3201.02.102.01 - Mail Sorting	1169.91	25.30	1162.29	32.92	
20.		3201.03.101.12 -Setting up of Post Bank of India	--	7.25	--	7.25	Codal formalities for setting up of PBI (Postal Bank of India) were not completed before closure of the financial year.
21.		3201.07.104.01 -Gratuities	698.15	24.96	653.23	69.88	Forecasting could not be assessed by the circles, hence savings under the head

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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. 5-Nuclear Power Schemes			
1.	2801.03.101.09-KKNP Fuel	89.00	89.00
Grant No.10-Ministry of Civil Aviation			
2.	3053.80.800.06-Subsidy for operation of Haj Charters	527.66	527.66
Grant No. 13- Department of Industrial Policy and Promotion			
3.	2885.02.101.14-Interest Subvention to Industrial Units in Andhra Pradesh & Telengana	100.00	100.00
Grant No. 15- Department of Telecommunications			
4.	4859.01.190.13-ITI Revival (Equity Investment)	50.00	50.00
Grant No. 29-Ministry of Development of North Eastern (NE) Region			
5.	3601.05.101.07-NE Road Corporation	225.00	225.00
6.	3601.05.101.08-Organic Farming in NE States	125.00	125.00
7.	4552.00.215.02-Integrated Development of Small and Medium Towns in NE Region	70.00	70.00
Grant No. 33-Ministry of External Affairs			
8.	7605.00.055.01-New Credit	158.00	158.00
Grant No. 34- Department of Economic Affairs			
9.	2235.02.200.28-Social Security Network	1000.00	1000.00
10.	2235.02.797.01- Transfer to Nirbhaya Fund	1000.00	1000.00
11.	2235.60.797.02-National Social Security Fund for Unorganised Sector Workers	607.00	607.00
12.	5475.00.800.21-PPP Implementation (3P India)	80.00	80.00
Grant No. 35- Department of Financial Services			
13.	5465.01.797.01-National Investment Fund	7940.00	7940.00
Grant No. 36 - Appropriation-Interest Payments			
14.	2049.01.126- Interest/Discount paid on Market Stabilization Scheme Deposit of Money in the Bank	686.60	686.60
15.	2049.01.128-Cash Management Bills	1000.00	1000.00
Grant No. 37-Transfer to State and Union Territory Governments			
16.	7601.06.200- Other Ways and Means Advances (Charged)	100.00	100.00
Grant No. 39 - Appropriation-Repayment of Debt			
17.	6001.00.127-Cash Management Bills	100000.00	100000.00
Grant No. 43-Department of Revenue			
18.	4059.60.051.26-Construction of Rajaswa Bhawan	100.00	100.00
Grant No. 48- Department of Health and Family Welfare			
19.	2210.06.800.39-Health Insurance (CGEIPS)	50.00	50.00
Grant No. 50- Department of AIDS Control			
20.	4210.04.200.11-National AIDS and STD Control Programme	50.00	50.00

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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. 51 - Department of Heavy Industry			
21.	2852.80.003.15- R&D Projects-Development of Advanced Ultra Super-Critical (Adv-USC) Technology for Thermal Power Plants	50.00	50.00
22.	6854.60.800.01-Implementation of Revival Scheme of Public Sector Enterprises	150.00	150.00
23.	6858.60.800.01-Loans to National Automotive Testing and R&D Infrastructure Project	300.00	300.00
Grant No. 55-Police			
24.	4055.00.214.06-Indo-Bhutan Border Works	50.00	50.00
25.	4055.00.800.23-Nirbhaya Fund Project	79.60	79.60
Grant No. 58-Ministry of Housing and Urban Poverty Alleviation			
26.	3602.04.169.01-Jawaharlal Nehru National Urban Renewal Mission	453.80	453.80
Grant No. 60-Department of Higher Education			
27.	2202.03.102.22-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
Grant No. 62-Ministry of Labour and Employment			
28.	3601.04.326.04-Unorganized Workers Social Security Card	65.60	65.60
Grant No. 77-Ministry of Power			
29.	2801.80.800.33-Financial Support for Debt restructuring of DISCOMs (Distribution Companies)	74.20	74.20
Grant No. 83-Ministry of Road Transport and Highways			
30.	3055.00.004.27-Scheme for Safety of Women on Public Road Transport	653.00	653.00
31.	3601.02.105.02-Roads of Inter-State or Economic Importance	293.00	293.00
32.	5054.01.796.01-Special Programme for Development of Road Connectivity (National Highway and State Roads) in Naxalite Affected Areas	920.00	920.00
Grant No. 87- Department of Scientific and Industrial Research			
33.	3425.60.151.11-Institute of Translational Research (Innovation Complexes)	63.00	63.00
Grant No. 89-Ministry of Shipping			
34.	3052.02.103.07-Modal Shift to Coastal Shipping	64.61	64.61
Grant No. 91- Department of Social Justice and Empowerment			
35.	2225.01.789.10-Self Employment Scheme for Rehabilitation of Manual Scavengers	460.99	460.99
Grant No. 96-Ministry of Textiles			
36.	2852.08.789.14-Powerloom Promotion Scheme	51.02	51.02
Grant No. 107 – Ministry of Water Resources, River Development & Ganga Rejuvenation			
37.	2701.80.800.22-Detailed Project Report for interlinking of rivers	100.00	100.00
Grant No. 28- Capital outlay on Defence Services			
38.	4076.08.209-Assistance For Prototype Development Under Make Procedure	144.21	144.21
Total			118012.67

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**

SI 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.	2401.00.800.45-Krishonnati Yojna-State Plan	460.00	36.56	423.44	Due to receipt of less proposals and requirement of less funds by the State Governments towards new Short Message Service Policy and due to receipt of insufficient proposals.
2.	2435.01.789.04- Krishonnati Yojna-Central Sector	124.63	0.61	124.02	Due to receipt of less proposals.
Grant No.2-Department of Agriculture Research and Education					
3.	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	452.27	285.65	166.62	Due to non filling up of vacant posts and reduction of provisions at revised estimates stage by the M/o Finance.
4.	2415.01.150.07-Agricultural Education Institutes, Research and Education Schemes	576.81	439.72	137.09	
Grant No. 3-Department of Animal, Husbandry Dairying & Fisheries					
5.	2404.00.102.20-Dairy Vikas Abhiyan	948.75	781.28	167.47	Due to restriction of expenditure to match the revenue receipts.
Grant No. 4-Atomic Energy					
6.	4861.60.190.02-Uranium Corporation of India Limited	200.00	32.00	168.00	Due to reduction at Revised Estimate stage by M/o Finance.
Grant No. 12-Department of Commerce					
7.	3453.00.107.04-Interest Subvention to Scheduled Commercial Banks	1625.00	1100.00	525.00	Due to delay in notification of the scheme and cut imposed at revised estimate stage by the M/o Finance.
Grant No. 15-Department of Telecommunications					
8.	2071.01.102.01-Ordinary Pensions	911.32	781.40	129.92	Due to receipt of less claims and non-implementation of DA merger in respect of BSNL retirees.
Grant No. 18-Department of Food & Public Distribution					
9.	6860.04.190.06-Sugar Factories for bagasse based cogeneration power project	200.00	95.79	104.21	Due to non-receipt of clearance of Pollution Control Board/ Environment Impact Assessment for five sugar mills and non-receipt of suitable claims.

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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. 29-Ministry of Development of North Eastern Region					
10.	3601.02.101.14-Central Assistance from Non-Lapsable Pool of Resources for North East and Sikkim	970.00	605.10	364.90	Due to non-receipt of viable proposals, utilization certificates, Quarterly Progress Review and Inspection Reports from the State Governments.
Grant No.30-Ministry of Drinking Water & Sanitation					
11.	3601.02.269.02-Swachh Bharat Abhiyan	6011.40	4391.81	1619.59	Due to non-receipt of viable proposals from the State Governments and transfer of funds to M/o Urban Development through technical supplementary.
12.	3601.02.789.19-Sewerage and Sanitation-Sanitation Services	2184.00	1469.51	714.49	Due to transfer of funds to M/o Urban Development through technical supplementary and obtaining of supplementary under this head instead of Major Head "2215".
13.	3601.02.796.19- Sewerage and Sanitation-Sanitation Services	993.00	673.08	319.92	Due to transfer of funds to M/o Urban Development through technical supplementary and obtaining of supplementary under this head instead of Major Head "2215".
Grant No.31-Ministry of Earth Science					
14.	3403.00.102.06-Polar Science and Cryosphere	294.00	118.66	175.34	Due to availability of unspent balance of previous year and re-tendering of Polar Research Vessel.
Grant No. 33-Ministry of External Affairs					
15.	3605.00.101.10-Aid to Bhutan	2919.40	2127.66	791.74	Due to non-commencement of the Hydroelectric Projects in Bhutan.
16.	3605.00.101.14-Aid to Myanmar	270.00	117.07	152.93	Due to non-receipt of invoice for Kaladan Multi Model Transport Project, RhiThiddim Roads and delay in approval for Trilateral highway project.
17.	4059.60.051.17-External Affairs	220.00	89.85	130.15	Due to non-approval of projects by Committee on Non-Plan Expenditure and non-finalization of purchase of properties at Kabul, Seoul and Vancouver.
Grant No. 34-Department of Economic Affairs					
18.	2810.00.797.01-Transfer to National Clean Energy Fund	4700.00	100.00	4600.00	Due to requirement of less funds towards transfer to National Clean Energy Fund.

**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)			
19.	3075.60.101.01-Payment to Railways	4728.71	3722.68	1006.03	Due to requirement of less funds owing to reduction in rate of dividend from 5% to 4%.
20.	5475.00.800.12-Assistance for Infrastructure Development –Viability Gap Funding	1028.50	623.50	405.00	Due to part shifting of provision from Capital Section to Revenue Section of the Grant.
21.	7475.00.800.10-Loans to IMF under New Arrangements to Borrow (NAB)	1486.04	692.60	793.44	Due to requirement of less funds by Reserve Bank of India for providing loans to IMF under New Arrangements to Borrow.
Grant No. 35-Department of Financial Services					
22.	2235.60.102.03-Swavalamban Scheme to encourage people from unorganized sector to join National Pension System (NPS)	581.90	250.64	331.26	Due to requirement of less funds owing to slow enrolment under the scheme.
23.	3465.01.190.06-Financial Support to Small Industries Development Bank of India (SIDBI)	250.00	40.00	210.00	Due to availability of unspent balance of previous year.
Grant No. 36-Appropriation-Interest Payments					
24.	2048.00.200.13-Payment of premium on buyback of Government Securities	1000.00	38.22	961.78	Due to premium on switching and buyback operations.
25.	2049.01.103.01-Discout on Treasury Bills-91 Days Treasury Bills	15131.74	12476.64	2655.10	Due to issue of less treasury bills.
26.	2049.01.108-Interest on 182 days Treasury Bills	6643.62	5800.91	842.71	Due to lower issuance of treasury bills.
27.	2049.01.110-Interest on 364 Days Treasury Bills	14453.33	10617.05	3836.28	Due to softening of yields.
28.	2049.01.115-Interest on Ways & Means Advances from Reserve Bank of India	500.00	74.28	425.72	Due to less utilization of ways and Means advances and overdraft on account of availability of surplus cash in the Government Account.
29.	2049.01.116- Interest on 14 Days Treasury Bills	5000.00	3823.49	1176.51	Due to higher volume of rediscounting by the State Governments.
30.	2049.03.109.09- Special Deposit of E.S.I.C (Employees' State Insurance Corporation)	1002.91	746.90	256.01	Due to reduction in the rate of interest and settlement of excess interest released under SDA (Special Deposits and Accounts) in previous years.
31.	2049.05.103-Interest on Railway Development Fund	201.03	93.90	107.13	Due to less accretions to the fund.
Grant No. 37-Transfer to State and Union Territory Governments					
32.	3601.01.104.21- Grants-in-aid for State Disaster Relief fund	9971.00	8756.01	1214.99	Due to non-fulfillment of prescribed terms and conditions by some State Governments.
33.	3601.01.104.22- Grants for Local Bodies	29987.52	26917.78	3069.74	

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)			
34.	3601.02.101.06-Additional Central Assistance for externally aided projects	3500.00	2771.82	728.18	Due to receipt of less proposals of flow of External Aid from the O/o Controller of Aid Accounts & Audit.
35.	3601.03.560.01-Special Assistance (State & Union Territory Governments)	20000.00	10890.00	9110.00	Due to transfer of funds to M/o Water Resources, River Development and Ganga Rejuvenation, M/o Women & Child Development, M/o Drinking Water & Sanitation and M/o Health & Family Welfare for providing specific intervention through NITI Aayog as per instructions of M/o Finance.
Grant No. 39- Appropriation-Repayment of Debt					
36.	6001.00.114-Ways and Means Advances from Reserve Bank of India	500000.00	83843.00	416157.00	Due to lower utilization of Ways and Means advance and overdraft.
Grant No. 41- Pensions					
37.	2071.01.102.01- Ordinary Pensions	1681.80	1443.46	238.34	Due to receipt of less claims/scrolls.
Grant No. 43-Department of Revenue					
38.	2047.00.110.01-Grants to GSTN:SPV (Goods and Service Tax Network :Special Purpose Vehicle)	292.00	120.93	171.07	Due to requirement of less fund towards Goods and Service Tax Network (Special Purpose Vehicle).
Grant No. 44-Direct Taxes					
39.	4059.01.202- Acquisition of Ready-built Accommodation	323.72	52.32	271.40	Due to non-finalisation of some proposals for purchase/construction of properties.
40.	4216.01.111.01- Acquisition of Ready-built Flats	250.48	43.65	206.83	
Grant No. 45-Indirect Taxes					
41.	2037.00.102.01-Sea Customs-Major Ports	812.98	680.74	132.24	Due to non filling up of vacant posts, non-finalization of revision of rent and economy measures.
42.	4047.00.037.03-Preventive and other Functions	263.61	41.92	221.69	Due to non-finalization of process to procure the spare parts of category-I and II vessels and delay in tendering process for installation of Drive through Scanners (Road), procurement of PRD (Personal Radiation Detector), Mall Scanner, XBIS (X-Ray Baggage Inspection System).

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)			
43.	4059.01.800.01-Acquisition of Ready-built Accommodation	331.00	25.06	305.94	Due to non-finalization of various proposals for acquisition of land/construction of office buildings and purchase of ready built office accommodation.
Grant No. 48-Department of Health and Family Welfare					
44.	2210.05.105.41-Establishment of AIIMS type Super-Speciality Hospitals-cum Teaching Institutions and upgrading of State Government Hospitals	1756.00	1208.72	547.28	Due to requirement of less funds towards creation of capital assets, outsourcing services/manpower, contingent expenses of new 6 AIIMS (All India Institute of Medical Science) and availability unspent balance with grantee bodies.
45.	2210.06.001.09-Flexible Pool for Communicable Diseases	1167.51	972.65	194.86	Due to non-filling up of vacant posts, receipt of less proposals, non-approval of media campaigns and holding of less training programmes/conferences and non-procurement of anti-malaria, kala-azar and anti-Tuberculosis drugs.
46.	3601.02.246.02-National Urban Health Mission-Flexible Pool	785.45	484.84	300.61	Due to receipt of less proposals owing to declaration of less number of days as National Immunization day and reduction of provision at revised estimates stage by the M/o Finance.
47.	3606.00.237.05-Material Assistance for Strengthening of National Immunization Programme and Polio Eradication	718.10	7.00	711.10	Due to delay in approval of the scheme and non-procurement of supplies and materials.
Grant No. 51- Department of Heavy Industry					
48.	6858.60.190.07-Implementation of Voluntary Retirement and Separation Scheme (VRS/VSS) and Payment of Statutory Dues	734.00	185.83	548.17	Due to re-appropriation of funds to various Public Sector Enterprises for implementation of revival schemes/Voluntary Retirement Scheme by Public Sector Enterprises and payment of statutory dues.
Grant No. 53-Ministry of Home Affairs					
49.	2245.80.102.18-Natioanl Cyclone risk Mitigation Project with World Bank Assistance	416.00	159.01	256.99	Due to non-filling up of vacant posts, less number of foreign tours undertaken and non-engagement of consultants.
Grant No. 55-Police					
50.	4055.00.214.05-Indo-Nepal Border Works	300.00	161.99	138.01	Due to non finalisation of proposals for acquisition of land.

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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)			
51.	4055.00.215.03-Assistance to States/UTs for Coastal Security	710.00	48.89	661.11	Due to non-finalization of procurement proposals of boats for coastal security.
Grant No. 56-Other Expenditure of the Ministry of Home Affairs					
52.	3601.01.343.06-Jammu & Kashmir Relief & Rehabilitation	580.00	260.00	320.00	Due to non-finalization of schemes for rehabilitation of Kashmiri Migrants.
53.	4250.00.101.08-National Disaster Response Force	323.03	55.81	267.22	Due to non-finalization of proposals pending administrative approval and non-construction of semi-permanent structures.
Grant No. 58-Ministry of Housing and Urban Poverty Alleviation					
54.	2216.02.190.15-Rajiv Rin Yojana (RRY)	394.20	0.12	394.08	Due to discontinuation of the scheme.
55.	3601.04.170.02-Housing for All-Sardar Patel Urban Housing Scheme	3504.01	1197.74	2306.27	Due to receipt of less proposals and reduction of provision at revised estimates stage by the M/o Finance and non-settlement of claims of projects submitted by States.
56.	3601.04.435.05-National Urban Livelihoods Mission (NULM)	420.00	259.35	160.65	Due to non-receipt of utilisation certificates.
Grant No. 59- Department of School Education & Literacy					
57.	3601.02.797.03-Funds for transfer to Prarambhik Shiksha Kosh	27575.00	19298.16	8276.84	Due to less collection of Education-cess.
Grant No. 60-Department of Higher Education					
58.	2202.03.102.14-Rashtriya Uchcha Shiksha Abhiyan (RUSA)	140.74	5.52	135.22	Due to receipt of less number of viable proposals.
59.	2202.03.102.21-Support for skill-based higher education including community colleges	151.88	0.50	151.38	Due to non-finalization of the scheme.
60.	2203.00.112.68-Setting up Indian Institutes of Technology (IITs)/Indian Institutes of Management (IIMs)	775.00	90.31	684.69	Due to receipt of less number of viable proposals.
61.	2203.00.789.58-Setting up Indian Institutes of Technology (IITs)/Indian Institutes of Management (IIMs)	150.00	7.65	142.35	
Grant No. 61-Ministry of Information & Broadcasting					
62.	2251.00.800.11-National Film Heritage Mission	137.00	3.76	133.24	Due to the project being at initial stage of implementation and re-prioritizing of certain activities by the Department.
Grant No. 62-Ministry of Labour and Employment					
63.	2230.03.003.07-Vocational Training Programme for Women	170.29	63.15	107.14	Due to non taking off Apprenticeship Protsahan Yojana Scheme.

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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)			
64.	3601.04.326.02-Social Security for Unorganized Sector Workers including RSBY	780.99	39.16	741.83	Due to transfer of Rashtriya Swasthya Bima Yojana scheme to M/o Health & Family Welfare.
65.	3601.04.789.47-Labour-Social Security for Unorganized Workers	209.06	1.00	208.06	
66.	3601.04.796.36- Labour-Social Security for Unorganized Workers	105.82	3.76	102.06	
Grant No. 64-Law & Justice					
67.	2015.00.104.01-Reimbursement to State/Union Territory Governments	1555.40	1314.96	240.44	Due to non-receipt of audit certificates from State Governments and less release to State Governments on account of non-receipt of audit certificate.
Grant No. 76-Ministry of Planning					
68.	3454.02.206.01-Unique Identification Authority of India	1638.22	1285.43	352.79	Due to non-filling up of vacant posts, low volume of enrolment authentication, updation of Aadhar and contact centre operations less outflow on "Information Communication & Technology Assistance" owing to Supreme Court ruling limiting Aadhar leveraging and non-deployment of Central Industrial Security Force.
Grant No. 77 -Ministry of Power					
69.	2801.05.797.01-Transfer to Power System Development Fund (PSDF)	1500.00	1150.74	349.26	Due to requirement of less funds towards purchase of gas-based Power by DISCOMS.
70.	2801.05.800.04-Scheme for Power System Development to be met from PSDF	300.00	175.00	125.00	Due to requirement of less funds towards projects under the scheme owing to slow implementation.
71.	2801.05.800.07-Scheme for utilization of gas based generation capacity to be met from PSDF	1200.00	975.74	224.26	Due to requirement of less funds towards purchase of gas based Power by DISCOMS.
72.	4801.02.190.02-National Thermal Power Corporation of India	993.00	76.83	916.17	Due to less acquisition of Coal Bearing Areas under-targeted.
Grant No. 83 -Ministry of Road Transport & Highways					
73.	3601.02.105.01-Grants for State Road	2868.00	2363.87	504.13	Due to transfer of total provision for quality, assurance and training as per Central Road Fund Rules, non-receipt of project proposals from the State Governments and non-receipt of Utilization Certificates.

**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)			
74.	5054.01.190.01-National Highways Authority of India	29420.09	23017.68	6402.41	Due to transfer of NHDP-IV (National Highways Development Project-Phase IV) projects to State Public Works Departments and delay in submission of bills by contractors.
75.	5054.01.337.01-Works under Roads Wing	5718.06	600.00	5118.06	Due to slow progress of ongoing works in development of road connectivity in Naxalite affected areas.
76.	5054.01.337.04-Other Highways related schemes financed from Central Road Fund	790.50	653.77	136.73	Due to slow progress of ongoing projects in Naxalite affected areas and delay in receipt of bills from Contractors.
Grant No. 84-Department of Rural Development					
77.	2505.02.101.09-Capacity Building and Technical Support	374.79	181.82	192.97	Due to receipt of less proposals from the State Governments.
78.	2515.00.800.28-RURBAN Mission	270.00	32.05	237.95	
79.	2515.00.800.29-Village Entrepreneurship 'Start up' Programme	180.00	13.60	166.40	Due to receipt of less number of viable proposals from the implementing agencies and receipt of less proposals from the State Governments.
80.	3054.04.338.08-Assistance to NRRDA (National Rural Road Development Agency) for repayment of loan raised from NABARD (National Bank for Agriculture and Rural Development)	3875.71	2800.00	1075.71	Due to receipt of less proposals from the State Governments.
81.	3601.02.418.01-Aajeevika-National Rural Livelihood Mission	230.80	110.67	120.13	
Grant No. 89- Ministry of Shipping					
82.	5051.01.001.01-Sagarmala	200.00	96.51	103.49	Due to reduction of provision at revised estimates stage by the M/o Finance and late approval of projects.
Grant No. 91-Ministry of Social Justice and Empowerment					
83.	2225.01.789.22-Pre Matri Scholarship for SCs	179.55	71.31	108.24	Due to requirement of less funds towards administrative expenses and non-receipt of adequate proposals for scholarship from Union Territory Administrations.

**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)			
84.	3601.03.789.08-Welfare of Scheduled Castes-Economic Development	1086.74	799.56	287.18	Due to availability of unspent balance with some State Governments and reduction of provision at revised estimates stage by the M/o Finance.
Grant No. 94-Ministry of Statistics and Programme Implementation					
85.	2553.00.101.01-Grant Assistance	3950.00	3502.00	448.00	Due to enforcement of model code of conduct owing to Election in Karnataka and delay in submission of utilization/audit certificate by District Authority.
Grant No. 96-Ministry of Textiles					
86.	2851.00.108.18-Textiles Infrastructure and Mega Clusters	236.52	118.26	118.26	Due to non-receipt of adequate and viable proposals.
87.	2852.08.202.62-Textiles Infrastructure and Mega Clusters	282.92	61.36	221.56	
Grant No. 97-Ministry of Tourism					
88.	3452.01.101.12-Tourism Circuits	280.00	154.52	125.48	Due to non-receipt of adequate proposals, utilization/completion certificate from implementing agencies and reduction of provision at revised estimates stage by the M/o Finance.
89.	3452.80.104.01-Direct Expenditure	457.20	296.68	160.52	Due to delay in receipt of international promotional campaign bills, inability to carry out that promotional campaign in some channels and reduction of provision at revised estimates stage by the M/o Finance.
Grant No. 98-Ministry of Tribal Affairs					
90.	3601.03.796.08-Welfare of Scheduled Tribes-Education (Charged)	689.95	519.56	170.39	Due to non-receipt of complete/adequate proposals/ utilization certificates from some State Governments and cut imposed at revised estimates stage by the M/o Finance.
Grant No. 102-Daman and Diu					
91.	2801.05.103.01-Operation and Maintenance	907.00	727.11	179.89	Due to shifting of major high tension consumers to Open Access Power Purchase Scheme, and cost of Bulk Power Purchase.
Grant No. 104-Department of Urban Development					
92.	2217.05.191.14-National Heritage Cities Programme	200.00	27.22	172.78	Due to slow progress in implementation of the scheme.

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)			
93.	3601.04.314.03-Swachh Bharat Mission	2528.76	797.29	1731.47	Due to requirement of less funds towards various components of the scheme and receipt of less demands from the implementing agencies.
94.	3601.04.315.03-Mission for 100 Smart Cities	2000.00	1461.20	538.80	Due to requirement of less funds from the implementing State Governments and availability of less funds against requirement towards project/scheme.
95.	3601.04.315.04-Urban Rejuvenation Mission-500 Habitats	3898.99	2548.75	1350.24	Due to late launching of the scheme and receipt of less proposals from the State Governments and slow pace of work and receipt of less demands from the implementing agencies.
96.	3602.04.269.01-Swachh Bharat Mission	212.00	97.55	114.45	Due to receipt of less demands from Union Territories Governments and requirement of less funds towards various components of the scheme.
97.	4216.01.106.03-Urban Development Construction	720.01	534.66	185.35	Due to economy measures and slow progress of ongoing works.
98.	4217.60.190.08-Other Metro Projects	945.67	580.49	365.18	Due to non-receipt of demands from the implementing agencies.
Grant No. 105-Public Works					
99.	4059.01.051.01-Buildings	291.41	124.77	166.64	Due to requirement of less funds towards construction work and non-receipt of expenditure sanction from the client departments.
107- Ministry of Water Resources, River Development and Ganga Rejuvenation					
100.	3435.04.101.08-National Ganga Plan	2100.00	1000.00	1100.00	Saving of Rs.1100 crores under the head were mainly due to approval of infrastructure project model of the scheme in the last quarter of financial year 2015-16.
Grant No. 108 Ministry of Women and Child Development					
101.	2235.02.102.18-Intergated Child Development Services	250.20	30.70	219.50	Due to requirement of less funds by Union Territories and Non-approval and restructuring of the schemes and due to requirement of less funds by Union Territories Andaman & Nicobar and Lakshadweep and less proposals received for insurance of Anganwadi workers.

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)			
102.	3601.02.356.09-National Mission for Empowerment of Women including IGMSY (Indira Gandhi Matritva Sahyog Yojana)	347.01	220.41	126.60	Due to review of funding pattern between Centre and States, receipt of less proposals from some State Governments.
Defence Services					
Grant No. 24 – Defence Services-Navy					
103.	2077.00.110 –Stores	5142.25	4166.03	976.22	Due to reduction in international market prices of petrol, oils and lubricants.
Grant No. 25 – Defence Services-Air Force					
104.	2078.00.110 –Stores	9160.24	7108.21	2052.03	Due to steep fall in crude oil prices in international market, delay in finalization of the cases, delay/change in delivery periods, short closure of cases due to implementation of new 5 years follow on Support Contract, change in payment policy with US Government etc.
105.	2078.00.800-Other Expenditure	596.37	490.32	106.05	Due to enforcement of economy measures, non-materialisation of few procurements, non-completion of certain projects and non-finalization of certain simulator training programme.
Grant No. 27 – Defence Services Research & Development					
106.	2080.00.004-Research / Research Development	869.75	604.58	265.17	Due to reduced expenditure by Director General Aeronautical Development Agency and other Research and Development Boards.
Grant No. 28 –Capital Outlay on Defence Services					
01-Army					
107.	4076.01.050 –Land	367.00	68.30	298.70	Due to non-fructification of land acquisition cases as anticipated.
108.	4076.01.101-Aircraft and Aero-engine	2365.35	1383.43	981.92	Due to lesser outgo on account of slippages in UAV (Unmanned Aerial Vehicle) Heron Contracts.
109.	4076.01.102 –Heavy & Medium Vehicles	1783.83	1446.85	336.98	Due to issue of lesser sanctions than anticipated.
110.	4076.01.103 – Other Equipments	17335.22	11333.05	6002.17	Due to lesser outgo on account of slippages in Committed Liabilities cases and non-issue of sanctions than anticipated.

**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)			
111.	4076.01.106-Rolling Stock	364.02	233.40	130.62	Due to lesser outgo on account of slippages in Committed Liabilities cases and also non-issue of sanctions.
02- Navy					
112.	4076.02.104-Joint Staff	920.84	720.46	200.38	Due to less expenditure on account of slow progress of strategic projects of Strategic Forces Command and signal intelligence projects in respect of Additional Directorate General of Signal Intelligence.
113.	4076.02.204-Naval Fleet	16049.87	10764.84	5285.03	Due to slippages in delivery schedules and contractual milestones of major ship-building contracts.
114.	4076.02.205-Naval Dockyards	1275.31	774.37	500.94	Due to non-conclusion of certain strategic submarine projects of Directorate General Naval Planning.
03- Air Force					
115.	4076.03.102-Heavy and Medium Vehicle	233.42	101.31	132.11	Due to non-fructification of New Contracts (Vehicles).
116.	4076.03.103 – Other Equipments	12382.09	9787.67	2594.42	Due to contract amendment in certain contracts leading to delay in payments, slippages due to non-delivery of items/non-achievement of milestones, exchange rate variations etc.
117.	4076.03.206-Special Projects	550.00	291.72	258.28	Due to adverse weather condition particularly in Jammu and Kashmir due to which the projects could not be expedited.
04- Defence Ordnance Factories					
118.	4076.04.052-Machinery and Equipment	424.68	312.30	112.38	Due to cut imposed by the M/o Finance at Revised Estimates stage.

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Annexure 3.14
(Refer to paragraph 3.17)

Statement showing persistent savings under sub-heads

SINo.	Sub-Head	Year	Budget Provision	Actual Expenditure	Savings	Percentage of Savings to Budget Provision
			(₹ in crore)			
Department of Agriculture Research and Education						
1.	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	2013-14	516.31	225.02	291.29	56
		2014-15	530.30	284.11	246.19	46
		2015-16	452.27	285.65	166.62	37
Department of Telecommunications						
2.	2071.01.102.01-Ordinary Pensions	2013-14	925.00	686.67	238.33	26
		2014-15	989.11	792.45	196.66	20
		2015-16	911.32	781.40	129.92	14
Ministry of External Affairs						
3.	3605.00.101.14-Aid to Myanmar	2013-14	450.00	164.86	285.14	63
		2014-15	330.00	104.34	225.66	68
		2015-16	270.00	117.07	152.93	57
Department of Economic Affairs						
4.	2235.60.797.02-National Social Security Fund for Unorganised Sector Workers	2013-14	609.55	200.00	409.55	67
		2014-15	607.00	107.00	500.00	82
		2015-16	607.00	--	607.00	100
5.	5475.00.800.12-Assistance for Infrastructure Development – Viability Gap Funding	2013-14	678.00	450.00	228.00	34
		2014-15	670.00	365.00	305.00	46
		2015-16	1028.50	623.50	405.00	39
6.	7475.00.800.10-Loans to IMF under New Arrangements to Borrow (NAB)	2013-14	1830.02	1486.05	343.97	19
		2014-15	2972.08	2427.59	544.49	18
		2015-16	1486.04	692.60	793.44	53
Department of Financial Services						
7.	5465.01.797.01-National Investment Fund	2013-14	14000.00	--	14000.00	100
		2014-15	11200.00	1253.30	9946.70	89
		2015-16	7940.00	--	7940.00	100
Appropriation-Interest Payments						
8.	2048.00.200.13-Payment of premium on buyback of Government Securities	2013-14	2000.00	687.48	1312.52	66
		2014-15	1000.00	--	1000.00	100
		2015-16	1000.00	38.22	961.78	96
9.	2049.01.115-Interest on Ways & Means Advances from Reserve Bank of India	2013-14	2000.00	251.73	1748.27	87
		2014-15	800.00	433.57	366.43	46
		2015-16	500.00	74.28	425.72	85
10.	2049.01.116-14 days Treasury Bills (Charged)	2013-14	7150.00	3616.53	3533.47	49
		2014-15	7250.00	3671.44	3578.56	49
		2015-16	5000.00	3823.49	1176.51	24

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11.	2049.01.126-Interest /Discount paid on Market Stabilisation Scheme Deposit of Money in the Bank	2013-14	1630.38	--	1630.38	100
		2014-15	1628.81	--	1628.81	100
		2015-16	686.60	--	686.60	100
Transfers to State and Union Territory Governments						
12.	7601.06.200-Other Ways and Means Advances	2013-14	1000.00	--	1000.00	100
		2014-15	1000.00	--	1000.00	100
		2015-16	100.00	--	100.00	100
Appropriation –Repayment of Debt						
13.	6001.00.106.30-8% Saving Bonds, 2003 (Taxable)	2013-14	1063.60	429.45	634.15	60
		2014-15	1143.69	594.29	549.40	48
		2015-16	5713.47	5477.56	235.91	04
14.	6001.00.114-Ways and Means Advances	2013-14	500000.00	242425.00	257575.00	52
		2014-15	500000.00	316116.00	183884.00	37
		2015-16	500000.00	83843.00	416157.00	83
Direct Taxes						
15.	4059.01.202- Acquisition of Ready-built Accommodation	2013-14	547.00	430.25	116.75	21
		2014-15	700.01	42.38	657.63	94
		2015-16	323.72	52.32	271.40	84
Department of Health and Family Welfare						
16.	2210.06.001.09-Flexible Pool for Communicable Diseases	2013-14	920.59	538.49	382.10	42
		2014-15	1661.49	1128.47	533.02	32
		2015-16	1167.51	972.65	194.86	17
17.	3606.00.237.05-Material Assistance for Strengthening of National Immunization Programme and Polio Eradication	2013-14	332.36	159.43	172.93	52
		2014-15	718.10	153.80	564.30	79
		2015-16	718.10	7.00	711.10	99
Department of Heavy Industry						
18.	2852.80.003.12-National Automotive Testing and R&D Infrastructure Project	2013-14	341.94	--	341.94	100
		2014-15	426.94	241.91	185.03	43
		2015-16	219.54	74.99	144.55	66
Department of Higher Education						
19	2202.03.102.14-Rashtriya Uchha Shiksha Abhiyan (RUSA)	2013-14	300.80	6.51	294.29	98
		2014-15	140.74	6.77	133.97	95
		2015-16	140.74	5.52	135.22	96
Ministry of Planning						
20.	3454.02.206.01-Unique Identification Authority of India	2013-14	1819.00	1194.68	624.32	34
		2014-15	1437.14	1104.61	332.53	23
		2015-16	1638.22	1285.43	352.79	22
Ministry of Power						
21.	4801.02.190.02-National Thermal Power Corporation Limited	2013-14	474.00	301.45	172.55	36
		2014-15	915.00	73.74	841.26	92
		2015-16	993.00	76.83	916.17	92
Ministry of Road Transport and Highways						
22.	5054.01.337.01-Works under Roads Wing	2013-14	3704.83	2533.17	1171.66	32
		2014-15	2412.56	1713.31	699.25	29
		2015-16	5718.06	600.00	5118.06	90

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Grant No. 91-Ministry of Social Justice and Empowerment						
23.	3601.03.789.08-Welfare of Scheduled Castes-Economic Development	2013-14	1028.00	789.78	238.22	23
		2014-15	1036.80	700.00	336.80	32
		2015-16	1086.74	799.56	287.18	26
Grant No. 97-Ministry of Tourism						
24.	3452.80.104.01-Direct Expenditure	2013-14	448.20	292.60	155.60	35
		2014-15	446.20	279.79	166.41	37
		2015-16	457.20	296.68	160.52	35
Grant No. 104-Department of Urban Development						
25.	4217.60.190.08-Other Metro Projects	2013-14	470.98	300.00	170.98	36
		2014-15	1462.27	338.99	1123.28	77
		2015-16	945.67	580.49	365.18	39

Annexure 4.1

(Refer to paragraph 4.4.1 and 4.5.3)

**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 TA/DA 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 TA/DA 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 equipment, 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.

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Object head	Description
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.
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.

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Object head	Description
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.
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-5.1

(Refer to paragraph 5.4.13)

Year-wise Outstanding Utilisation Certificates (UCs)

(₹ in lakh)

Financial Year	No. of outstanding UCs	Total amount of UC pending
1976-93	3	17.50
1993-94	11	168.82
1994-95	2	4.65
1995-96	59	311.93
1996-97	69	151.99
1997-98	44	655.53
1998-99	44	393.69
1999-00	39	1109.14
2000-01	51	1389.64
2001-02	35	1033.81
2002-03	67	1555.43
2003-04	144	3074.22
2004-05	186	11514.28
2005-06	194	17039.16
2006-07	273	33737.76
2007-08	176	14711.78
2008-09	145	26589.73
2009-10	119	6775.88
2010-11	164	24762.16
2011-12	647	78950.72
2012-13	477	149903.97
2013-14	759	376065.11
2014-15	78	55610.09
Total	3786	805526.99

Glossary

- Appropriation** : Appropriation means assignment to meet specified expenditure of funds included in a primary unit of Appropriation
- Appropriation Accounts** : Appropriation Accounts present the total amount of funds (original and supplementary) authorised by the Parliament in the Budget Grants under each Voted Grants and Charged Appropriation *vis-a-vis* the actual expenditure incurred against each Grant or Appropriation and the saving or excess under each Grant or Appropriation. Any expenditure in excess of the Grants requires regularisation by the Parliament.
- Appropriation Act** : When Appropriation Bill has been passed by the Parliament, it is presented to the President. After the assent by the President to the bill, it becomes an Act.
- Appropriation Bill** : As soon as may be, after the Grants under Article 113 have been made by Lok Sabha, a bill to provide for the Appropriation out of the Consolidated Fund of India of all money required to meet (a) the Grants so made by the Lok Sabha (b) the expenditure charged upon Consolidated Fund of India but not exceeding in any case the amount shown in the statement previously laid before the Parliament, is introduced.
- Capital Expenditure** : It consists of payment for acquisition of assets, investment in shares, and loans and advances given by the Government.
- Capital Receipts** : Capital receipts comprise loans raised by the Government from the public, borrowing from the Reserve Bank of India and loans taken from foreign Governments, recoveries of loans by the Government, proceeds of disinvestments etc.
- Charged Appropriation** : Sum required to meet expenditure 'Charged' on Consolidated Fund under Article 112 (3) of the Constitution is called Charged Appropriation.
- Consolidated Fund of India (CFI)** : The fund constituted under Article 266 (1) of the Constitution of India into which all receipts, revenues and loans flow. All expenditure from the CFI is by Appropriation: Voted or Charged. It consists of two main divisions, namely, Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Public Debt and Loans, etc.).
- Contingency Fund of India** : Parliament has by law established a Contingency Fund in the nature of an imprest into which is paid from time to time such sums as may be determined by such law, and the said fund is placed at the disposal of the President to enable advances to be made by him out of it for the purpose of meeting unforeseen expenditure, pending authorisation of such expenditure by Parliament by law, under, Article 115 or Article 116 of the Constitution.

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PFMS(formerly known as CPSMS)	:	The Public Financial Management System (formerly known as Central Plan Scheme Monitoring System (CPSMS)) is a software which is being implemented by the Office of Controller General of Accounts in partnership with National Informatics Centre. The software has established a common transaction-based on-line fund management and payment system and MIS for the Plan Schemes of Government of India. The platform has now been extended to State Governments for effecting payments of plan funds received directly at the State Treasuries.
Debt service	:	Payments to creditor(s) of matured principal and of interest. It usually includes service charges, etc.
Demand for Grants	:	Demand for Grants is for gross amount of expenditure to be incurred and shows recoveries to be taken in reduction of expenditure separately by way of footnotes, presented to Parliament at two levels. The Demands for Grants are presented by the Ministry of Finance along with the Annual Financial Statement. The Detailed Demands for Grants are laid on the table of Lok Sabha by the concerned Ministries a few days in advance of the discussion of respective Ministry's Demand in that House. : As the Demands for Grants are for gross expenditure and the Annual Financial Statement gives the net amount to be expended under each head, the total of the two should be reconciled after adjustment of the recoveries taken in account in reduction of gross expenditure.
e-lekha	:	This is the electronic payment and accounting software solution for the Civil Accounts with the objective of improving efficiency and accuracy of accounting process. It provides a system of core accounting with integration of daily, monthly and annual accounting process for value added reporting and monitoring mechanism.
Excess Grant	:	In cases, where expenditure in individual 'segment' of Grant/Appropriation, i.e. Revenue (Charged), Revenue (Voted), Capital (Charged) and Capital (Voted) exceeds the authorisation as such, the Grant/Appropriation is termed as excess Grant.
External Debt	:	Debt contracted by the Government from abroad, mostly in foreign currency viz., loan from World Bank, IBRD, IDA, etc.
Fiscal Deficit	:	It is the excess of total expenditure including loans net of repayments over revenue receipts and non-debt capital receipts. It also indicates the total borrowing of the Government, and the increment to its outstanding debt.
GDP at Current Prices	:	Gross Domestic Product at market prices indicates the value of all final expenditure on the goods and services produced within the country in a given period. The evaluation can be done at current prices or at prices prevailing in a base year.
Internal Debt	:	Internal Debt comprises regular loans from the public in India, also termed 'Debt raised in India'. It is confined to loans credited to the Consolidated Fund of India.
Major Head	:	The main unit of classification in accounts is known as Major Head. A four digit code has been allotted to the Major Head, the first digit indicating whether the major head is a Receipt head or Revenue expenditure head or Capital expenditure head or Loan head.

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Minor Head	:	Three digit code has been allotted to the Minor Head starting from “001” under each sub Major head/Major head (where there is no sub major head).
New Service	:	Refers to expenditure beyond certain limit arising out of a new policy decision not brought to the notice of the Parliament earlier, including a new activity or a new form of investment.
New Instrument of Service	:	A large expenditure beyond a certain limit arising out of an important expansion of an existing activity.
Original Grant	:	The amount provided for any service in the ‘Annual Financial Statement’ in a financial year is called original Grant or Appropriation.
Primary Deficit	:	Fiscal deficit minus interest payments gives primary deficit. It can be interpreted as the excess of non-interest expenditure of the government over its revenue receipts and non-debt capital receipts.
Public Account	:	All moneys other than those included in the Consolidated Fund, received by or on behalf of Government of India, are credited to the Public Account of India [Article 266 (2) of the Constitution of India]. It includes transactions relating to ‘debt’ other than those included in the Consolidated Fund of India. Public Account transactions are not subject to vote/appropriation by Parliament and the balances are carried forward.
Public Debt (of India)	:	Internal and external borrowing by the Government of India accounted for in CFI.
Re-appropriation	:	The transfer of funds from one primary unit of Appropriation to another such unit.
Revenue Deficit	:	This is equal to the excess of revenue expenditure over revenue receipts.
Revenue Expenditure	:	This is meant for normal running of governments’ maintenance expenditures, interest payments, subsidies and transfers etc. It is current expenditure which does not result in the creation of assets. Grants given to State Governments or other parties are also treated as revenue expenditure even if some of the Grants may be meant for creating assets.
Revenue Receipts	:	These include proceeds of taxes and duties levied by the Government, interest and dividend on investments made by the Government, fees and other receipts for services rendered by the Government.
Stock	:	A form of Government security held as stock certificate and not transferable by endorsement and delivery but by executing a transfer deed and by registering the transfer in the books of the Public Debt Office.

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- Supplementary Grant** : If the amount authorised by any law made in accordance with the provisions of Article 114 of the Constitution, to be expended for a particular service for the current financial year, is found to be insufficient for the purpose of that year or when a need has arisen during the current financial year for the supplementary or additional expenditure upon some 'new service' not contemplated in the original budget for that year, Government is to obtain supplementary Grants or Appropriations in accordance with the provision of Article 115 (1) of the Constitution.
- Surrender of saving** : Departments of the Central Government are to surrender to the Finance Ministry, before the close of the financial year, all the anticipated savings noticed in the Grants or Appropriations controlled by them. The Finance Ministry is to communicate the acceptance of such surrenders, as are accepted by them to the Audit Officer and/or the Accounts Officer, as the case may be, before the close of the financial year.
- Saving** : When expenditure falls short of budget provision, it results into saving.
- Voted Grant** : Sum required to meet other expenditure for which vote of Parliament is required under Article 113 (2) of the Constitution is called Voted Grant.