

Annexes

Annex-1.1

(Refer Para No. 1.5)

Disclosure statements mandated under FRBM Act/Rules

Form No.	Details	Disclosure made through
D-1	Tax Revenue raised but not realized	Annex-11 of Receipt Budget
D-2	Arrears of Non-Tax Revenue	Annex-12 of Receipt Budget
D-3	Guarantees given by the Government	Annex-5(iii) of Receipt Budget
D-4	Asset Register	Annex-5(iv) of Receipt Budget
D-5	Liability of Annuity Projects	Annex-8 of Receipt Budget
D-6	Grants for creation of capital assets	Annex-6 of Expenditure Budget Volume-I

Annex-3.1

(Refer Graph 1, 2, 3 and 4)

Deficits, GDP and Grants for creation of capital assets

(*₹ in crore*)

Financial Year	GDP*	Derived from Annual Financial Statement/Union Government Finance Accounts					As per Budget at a Glance				
		Revenue Deficit	Effective Revenue Deficit	Fiscal Deficit	Expenditure on Grants for creation of capital assets	Grants for creation of capital assets as %age of Revenue Deficit	Revenue Deficit	Effective Revenue Deficit	Fiscal Deficit	Expenditure on Grants for creation of capital assets	Grants for creation of capital assets as %age of Revenue Deficit
	1	2	3=2-5	4	5	6=5/2	7	8=7-10	9	10	11
2004-05	32,42,209	78,700	-	1,03,798	-	-	78,338	-	1,25,202	-	-
2005-06	36,93,369	1,09,697	-	1,64,927	-	-	92,299	-	1,46,435	-	-
2006-07	42,94,706	1,32,847	-	1,82,934	-	-	80,222	-	1,42,573	-	-
2007-08	49,87,090	85,435	-	1,64,962	-	-	52,569	-	1,26,912	-	-
2008-09	56,30,063	3,56,377	-	4,34,444	-	-	2,53,539	-	3,36,992	-	-
2009-10	64,77,827	3,52,956	-	4,32,443	-	-	3,38,998	-	4,18,482	-	-
2010-11	77,84,115	2,53,429	-	3,82,642	-	-	2,52,252	-	3,73,591	-	-
2011-12	90,09,722	3,94,918	2,93,687	5,17,881	1,01,231	25.6	3,94,348	2,61,766	5,15,990	1,32,582	33.6
2012-13	1,01,13,281	3,64,582	2,48,872	4,94,514	1,15,710	31.7	3,64,282	2,48,572	4,90,190	1,15,710	31.8
2013-14	1,13,55,073	3,57,303	2,27,465	5,03,230	1,29,838	36.3	3,57,048	2,27,630	5,02,858	1,29,418	36.2
2014-15	1,24,88,205	3,66,228	2,35,468	5,15,948	1,30,760	35.7	3,65,520	2,34,760	5,10,725	1,30,760	35.8

*For FY 2014-15, the first revised estimates (R_1) of GDP (new series with 2011-12 as base year) released by CSO on 8 February 2016 has been adopted in this Report and for earlier years old series of GDP figures have been adopted. In CAG's Report No. 50 of 2015 on the accounts for FY 2014-15 of the Union Government, provisional estimates of GDP - ₹ 125,41,208 crore (new series with 2011-12 as base year) published by CSO on 29 May 2015 had been adopted for calculating deficit indicators.

Annex- 3.2

(Refer Para No. 3.2.5.1)

Misclassification of expenditure as reported in Para 4.6 of CAG's Report No. 50 of 2015

Sl. No	Description of Grant	Major head	Object head in which expenditure was incorrectly booked	Amount (₹ in crore)
(A) Para No.4.6.1-Misclassification of expenditure of capital nature under revenue head of expenditure				
1.	04-Department of Atomic Energy	2852	51/52/60	16.14
2.		3401	51/52	11.05
3.	20-Ministry of Defence	2037	52	78.62
4.		2075	53	6.84
5.	92-Department of Space	3402	52	35.24
6.	60-Department of Higher Education	2202	53	1.91
7.	62-Ministry of Labour and Employment	2230	52	9.72
8.	106-Ministry of Water Resources	2701	51/52/53	23.60
9.		2702	51/52/53	59.74
10.		2711	51/52	5.33
Total (A)				248.19
(B) Para No.4.6.2-Misclassification of expenditure of revenue nature under capital head of expenditure				
1.	04-Department of Atomic Energy	4861	27	54.75
2.		5401	27	3.71
3.	96-Ministry of Tourism	5452	28	1.71
4.	98-Andaman and Nicobar Islands	4801	21	55.54
5.		5052	50	1.05
6.		5452	50	6.23
7.	102- Lakshadweep	4810	35	2.00
Total (B)				124.99
(C) Para No.4.6.3-Misclassification of expenditure of revenue nature under capital head of expenditure				
1.	33- Department of Economic Affairs	5475	42	365.00
(D) Para No.4.6.4-Misclassification of expenditure of revenue nature under capital head of expenditure				
1.	11-Department of Commerce	5453	53	180.00
2.				1.00
3.	33-Department of Economic Affairs	5466	54	67.00
4.	92-Department of Space	5252	60	10.44
		5402		
Total (D)				258.44
(E) Para No.4.6.4-Misclassification of expenditure of capital nature under revenue head of expenditure				
1.	92-Department of Space	3252	21/50	274.48
		3402		
Understatement of capital expenditure (A+E)				522.67
Overstatement of capital expenditure (B+C+D)				748.43
Net overstatement of capital expenditure				225.76

Annex-3.3

(Refer Para No. 3.2.5.3)

Short transfer of levy/cess collected during financial year 2014-15

(*₹ in crore*)

Sl. No.	Levy/Cess	Receipts collected	Transfer to the Fund	Short Transfer
1.	Universal Service Obligation (USO) Fund was setup in April 2002 to be utilized exclusively for meeting the Universal Service Obligation by providing access to basic telegraph services, viz. public telecommunication and information services and household telephones in rural and remote areas, as may be determined by the Central Government. The resources for meeting the USO Fund are to be credited to the Consolidated Fund of India (CFI) raised through a 'Universal Access Levy' and subsequently transferred to the non-lapsable USO Fund in the Public Account of India for being utilized exclusively towards the stated objectives. (Head 8235.118)	7,537.88	2,086.98	5,450.90
2.	Prarambik Shiksha Kosh (PSK) was created in 2005-06 under non-interest bearing section of the reserve funds in the Public Account. This fund is meant to meet the expenditure requirement for elementary education under the scheme of Sarva Shiksha Abhiyaan and Mid-Day Meal Scheme. For the purpose, a primary education cess of 2 per cent is levied on all central taxes. The cess collection is initially credited to the CFI and subsequently transferred after obtaining the Parliamentary authorisation to the PSK to finance the expenditure on elementary education. (Head 8229.127)	24,219.00	22,323.00	1,896.00
3.	National Clean Energy (NCE) Fund was established in 2010-11 for funding research and innovative projects in clean energy technology by levying a clean energy cess on coal produced in India and imported coal. The cess credited to the CFI is subsequently transferred to the NCE Fund in the Public Account. (Head 8235.129)	5,393.46	4,700.00	693.46

Sl. No.	Levy/Cess	Receipts collected	Transfer to the Fund	Short Transfer
4.	Cess on Tea collected during the year and credited to CFI was to be transferred to Development Fund for Tea Sector. (Head 8229.126)	57.38	0.00	57.38
5.	Beedi Workers' Welfare (BWW) Fund was created in the Public Account under BWW Fund Act 1976 to provide for the financing of measures to promote the welfare of persons engaged in Beedi establishment. For this purpose, the Government introduced a cess in the form of duty of excise on manufactured Beedi. The collection of cess is initially credited to the CFI and subsequently transferred through the appropriation to the Beedi Workers Welfare Fund in the Public Account. (Head 8229.200-Other Development and Welfare Funds)	175.32	152.45	22.87
6.	Cess on Feature Film collected during the year and credited to CFI was to be transferred to Cine Workers Welfare Fund in the Public Account. (8229.115)	3.84	1.73	2.11
	Total	37,386.88	29,264.16	8,122.72

Annex-4.1
(Refer Para No. 4.2)
Expenditure projection for FY 2014-15

(₹ in crore)

Heads of expenditure	Projections for FY 14-15 (in MTEF Statement for FY 2013-14)	BE for 2014-15	% age change in BE 2014-15 (Col.3 w.r.t Col.2)	RE for 2014-15 in MTEF Statement for FY 2015-16	% age change in RE 2014-15 (Col.5 w.r.t Col.2)	
1	2	3	4	5	6	
Revenue Expenditure						
Salary	86,578	90,636	4.69	91,847	6.09	
Interest	4,14,350	4,27,011	3.06	4,11,354	-0.72	
Pension	77,799	81,983	5.38	81,705	5.02	
Subsidy						
	Fertilizer	62,274	72,970	17.18	70,967	13.96
	Food	1,20,000	1,15,000	-4.17	1,22,676	2.23
	Petroleum	35,000	63,427	81.22	60,270	72.20
Centralized Provision for Grants to States	1,68,731	1,25,332	-25.72	1,21,121	-28.22	
Defence	1,25,116	1,34,412	7.43	1,42,256	13.70	
Postal Deficit	6,247	6,908	10.58	6,378	2.10	
External Affairs	9,475	9,977	5.30	8,531	-9.96	
Home Affairs	16,801	16,542	-1.54	15,602	-7.14	
Tax Administration	12,922	2,988	-76.88	13,833	7.05	
Finance	16,360	22,277	36.17	24,793	51.55	
Education	81,439	71,996	-11.60	59,472	-26.97	
Health	33,575	31,624	-5.81	25,228	-24.86	
Social Welfare	37,600	35,347	-5.99	30,532	-18.80	
Agriculture and Allied	30,094	28,815	-4.25	24,334	-19.14	
Commerce and Industry	15,748	16,444	4.42	13,755	-12.66	
Urban Development	3,016	15,172	403.05	7,586	151.53	
Rural Development	1,12,008	1,06,031	-5.34	86,145	-23.09	
Development of North East Region	1,979	2,134	7.83	1,640	-17.13	
Planning and Statistics	7,379	6,164	-16.47	5,516	-25.25	
Scientific Department	10,402	10,096	-2.94	8,528	-18.02	
Energy	12,268	11,197	-8.73	7,335	-40.21	
Transport	16,300	17,765	8.99	17,562	7.74	
IT and Telecom	6,433	7,194	11.83	4,919	-23.53	
UT	6,823	6,167	-9.61	5,655	-17.12	

Heads of expenditure	Projections for FY 14-15 (in MTEF Statement for FY 2013-14)	BE for 2014-15	% age change in BE 2014-15 (Col.3 w.r.t Col.2)	RE for 2014-15 in MTEF Statement for FY 2015-16	% age change in RE 2014-15 (Col.5 w.r.t Col.2)
Others	22,913	32,504	41.86	19,241	-16.03
Revenue Expenditure	15,49,629	15,68,111	1.19	14,88,780	-3.93
<i>of which Grants for creation of capital assets</i>	2,33,345	1,68,104	-27.96	1,31,898	-43.48
Capital Expenditure					
Defence	94,547	94,588	0.04	83,161	-12.04
Home Affairs	9,870	10,159	2.93	5,859	-40.64
Finance	23,649	16,130	-31.79	11,156	-52.83
Health	3,318	2,068	-37.67	1,050	-68.35
Commerce and Industry	2,370	1,233	-47.97	1,154	-51.31
Urban Development	8,373	9,767	16.65	7,547	-9.87
Planning and Statistics	989	797	-19.41	527	-46.71
Scientific Departments	4,365	3,898	-10.70	2,515	-42.38
Energy	7,561	7,124	-5.78	7,579	0.24
Transport	52,945	54,759	3.43	52,951	0.01
IT and Telecom	2,832	3,993	41.00	915	-67.69
Loans to States	11,880	12,000	1.01	11,900	0.17
UT	2,102	1,727	-17.84	1,484	-29.40
Others	6,661	8,539	28.19	4,580	-31.24
Capital Expenditure	2,31,462	2,26,781	-2.02	1,92,378	-16.89
Total Expenditure	17,81,091	17,94,892	0.77	16,81,158	-5.61

Annex-4.2
(Refer Para No. 4.2)

Comparison of expenditure projection for FY 2014-15 with actuals

(₹ in crore)

Heads of expenditure	Projections for FY 14-15 (in MTEF Statement for FY 2013-14)	BE in MTEF Statement /Budget at a Glance for 2014-15	BE in Annual Financial Statement for 2014-15	RE for 2014-15 in MTEF Statement of 2015-16	Actuals (as per Union Government Finance Accounts)	Actuals (as per Budget at a Glance)	% age of variation of actuals (Col.7 w.r.t. Col.2)
1	2	3	4	5	6	7	8
Revenue Expenditure	15,49,629	15,68,111	17,95,396	14,88,780	16,95,137	14,66,992	5.3
<i>of which</i>							
Interest	4,14,350	4,27,011	4,49,883	4,11,354	4,25,098	4,02,444	-2.9
Pension	77,799	81,983	82,983	81,705	93,611	93,611	20.3
Defence	1,25,116	1,34,412	1,39,651	1,42,256	1,45,146	1,36,807	9.3
Postal Deficit	6,247	6,908	7161.22	6,378	6,259*	6,121	-2.0
Capital Expenditure	2,31,462	2,26,781	2,39,747	1,92,378	2,14,007	1,96,681	-15.0
<i>of which</i>							
Defence	94,547	94,588	94,588	83,161	81,887	81,887	-13.4

* Difference between postal expenditure of ₹ 17,894.58 crore and receipt of ₹ 11,635.98 crore.