

ANNEXURES

Annexure-1.1
(Refer Para No. 1.1 and 6.3)

Fiscal Policy Statements and disclosure Forms prescribed under the FRBM Act

Fiscal policy statements	
Medium Term Fiscal Policy Statement	MTEFP Statement contain three year rolling targets for three fiscal indicators, Tax Revenue and Total Outstanding Liabilities as a percentage to GDP with specifications of underlying assumptions, including assessment of sustainability relating to balance between revenue receipt and revenue expenditure; use of capital receipts including market borrowings for generating productive assets.
Fiscal Policy Strategy Statement	FPS Statement contain policies of the Central Government for the ensuing financial year, relating to taxation, expenditure, market borrowings and other liabilities, lending and investment, pricing of administered goods and services, securities and description of other activities etc.
Macro-economic Framework Statement	MF Statement contain an assessment of overview of the Economy, growth in GDP, fiscal balance of the Union Government and external sector balance of economy as reflected in current account of balance of payment.
Medium Term Expenditure Framework Statement	MTEF Statement contain three year rolling target for prescribed expenditure indicators, with specification of underlying assumptions and risks involved.
Disclosure Forms	
Form No.	Details of disclosures
D-1	Tax Revenue raised but not realized
D-2	Arrears of Non-Tax Revenue
D-3	Guarantees given by the Government
D-4	Asset Register
D-5	Liability on Annuity Projects
D-6	Grants for creation of capital assets

Annexure - 3.1

(Refer Graph 3.1, 3.2, 3.4 and Para 6.1.1)
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					Variation in fiscal 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	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	12=4-9
2012-13	99,46,636	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	4,324
2013-14	1,12,366,35	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	372
2014-15	1,24,45,128	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	5,223
2015-16	1,36,820,35	3,43,369	2,12,414	5,85,497	1,30,955	38.1	3,42,736	2,10,982	5,32,791	1,31,754	38.4	52,706
2016-17	1,51,83,709	3,17,030	1,50,470	5,37,799	1,66,560	52.54	3,16,381	1,50,648	5,35,618	1,65,733	52.4	2, 181

* GDP estimate for 2012-13 and 2013-14 are taken from press note dated 31 January 2017 and the 2014-15 to 2016-17 from press note dated 31 May 2017.

Annexure - 3.2

(Refer Paragraph 3.3.2)

Deficiency in estimating grants for creation of capital assets

(₹ in crore)

Sl. No.	Name of the Ministry/Department	Estimates for FY 2016-17 as per		Variation	Remarks
		Expenditure Budget Vol. I 2016-17	DDG 2016-17		
1	2	3	4	5 = 3-4	6
1.	Ministry of Civil Aviation	140.5	138.8	1.7	Amount of ₹ 38.30 crore - Grant in aid for creation of Capital asset in respect of National Aviation University (NAU) shown in the DDG 2016-17 was inadvertently shown as ₹ 40.00 crore in Exp. Budget Vol-I 2016-17.
2.	Department of Telecommunication	2,858.7	nil	2,858.7	Department of Telecommunication stated that it is not operating the object head 35 meant for Grants for Creation of capital assets, therefore not included in DDG. However, the above figure was included by the Ministry of Finance under OH 35.
3.	Ministry of Development of North Eastern Region	1,366.18	1,388.60	(-) 22.42	
4.	Ministry of Environment, Forest & Climate Change.	208.46	204.56	3.9	
5.	Ministry of Housing and Urban Poverty Alleviation	4,287.54	4,292.04	(-) 4.5	Ministry has accepted the audit observation.
6.	Ministry of Information & Broadcasting	439.82	386.82	53	
7.	Ministry of Law & Justice	610	600	10	Grant for creation of capital assets for centrally sponsored scheme for development of infrastructure facilities for judiciary worth ₹ 590 crore was shown as ₹ 600 crore in Exp. Budget.
8.	Ministry of Panchayati Raj	0	119	(-) 119	Ministry has accepted error on their part.
9.	Ministry of Road Transport & Highways	12,256	12,281	(-) 25	Scheme of 'Refresher Training of Drivers in unorganized Sector and Human Resource Development' for ₹ 25 crore was left in the expenditure budget.
10.	Ministry of Urban Development	8,440.93	8,282.63	158.30	Ministry has accepted error on their part.
11.	Ministry Of Women And Child Development	1,348.56	1,348.63	(-) 0.07	Token allocation under schemes namely 'Other schemes funded through Nirbhaya Fund', 'Support to Training cum employment programme (STEP)' and 'Hostels for Working women' were not actually accounted for in the Exp. Budget.
12.	Department of Empowerment of Persons with Disabilities	20.54	21.04	(-) 0.5	Allocation of ₹ 0.50 crore under the scheme Establishment of Institute of Sign Language, Research & Training Centre (ISLRTC) has been left out in Exp Budget.
13.	Ministry of Minority Affairs	1,098.78	1,098.76	0.02	₹ 0.02 crore pertaining to GIA – General and GIA- Salary in respect of Central Waqf Council was reported inadvertently under the object head grant for creation of capital assets in Exp Budget.
14.	Ministry of Youth Affairs and Sports	186.09	193.6	(-) 7.51	Ministry has accepted error on their part.
15.	Ministry of Home	1,130	2,010	(-) 880	Ministry had inadvertently forwarded as ₹ 1130 crore instead of ₹ 2010 crore to Ministry of

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SI. No.	Name of the Ministry/Department	Estimates for FY 2016-17 as per		Variation	Remarks
		Expenditure Budget Vol. I 2016-17	DDG 2016-17		
1	2	3	4	5 = 3-4	6
	Affairs- Police				Finance.
16.	Ministry of Micro, Small and Medium Enterprises	187.64	232.14	(-) 44.5	Typographical error as figure of Gen. category (₹124.90 crore) of the scheme infrastructure development and capacity building was written as total figures of all components (₹169.40 crore).
17.	Ministry of Tourism	176.00	154.00	22	Budget provision under "Other Charges" Swadesh Darshan, PRASAD, LRGP, etc, was wrongly mentioned in Exp Budget.
18.	Department of Pharmaceuticals	51.00	51.01	(-) 0.01	Budget provision of ₹ 0.01 crore under GIA-CCA in the sub scheme- Setting up of National Centre for R&D for Bulk Drugs under NIPERs, has not been taken into account in Exp. Budget.
19.	Ministry of Textile	772.53	₹ 786.22	(-) 13.69	
20.	Ministry of Petroleum and Natural Gas	50.00	Nil	50	Provision under the OH 31 (GIA – General), OH 60 (Other capital expenditure) and OH 53 (Major works) in DDG was sent to Ministry of Finance under OH 35 for inclusion in Exp. Budget.
21.	Ministry of Power	6,439.18	6,439.07	0.11	
22.	Department of Higher Education	8,710.89	7,573.94	1,136.95	The variation in the figures in Expenditure Budget Vol. I is on account of inadvertent error in data entry under the IIT.
23.	Department of School Education & Literacy	5,987.45	6,090.20	(-) 102.74	The revised provision under object head 'Grants for Creation of Capital assets' due to changes in Budget Provision of some scheme forwarded to the Ministry of Finance was not included in Exp. Budget.
24.	Department of Post	406.26	Nil	406.26	The Department stated that the provision of ₹ 406.26 crore pertains to budget provision obtained under Major Head 5201 and 4552 (Capital Segment) as shown in Detailed Demand for Grants and not under OH 35 – Grants for creation of capital assets.
25.	Ministry of Defence	Nil	141.75	(-) 141.75	
26.	Department of Revenue	241.86	641.86	(-) 400	The Department stated that figure was incorrectly depicted in the Annex-6.
27.	Ministry of Tribal Affairs	1,720.40	1,650.40	70	Capital Grant of ₹ 70.00 crores which was booked under creation of capital assets head (35) instead of Investment (54).
28.	Ministry of Water Resources, River Development and Ganga Rejuvenation	3,546.00	3,863.00	(-) 317	Budget provision of ₹ 495 crore and ₹ 17 crore in respect of Pradhan Mantri Krishi Sinchai Yojna and National Hydrology Project respectively as per DDG were shown as ₹ 195 crore and Nil in Exp. Budget.
Total overestimation of grants for creation of capital assets					4,770.94
Total underestimation of grants for creation of capital assets					(-)2,078.69
Net overestimation of grants for creation of capital assets					2,692.25

Annexure - 3.3*(Refer Para No. 3.3.3)***Details of re-appropriation from object head 35 to other heads during financial year 2016-17***(₹ in crore)*

Sl. No.	Re-appropriation No. and date	From	To	Amount
1.	G-23011/31/2017-Bt.(UD)(95/31)30 th march.2017	3601.04.315..02.05.35 Plan/voted/Revenue Section	2216.05.800.04..01.14 Non plan/voted/Revenue Section	12.43
2.	G-23011/20/2017-Bt.(UD)(95/26) 20 th March, 2017	2217.80.001.05.00.35 Plan/Voted/Revenue Section	2052.00.090.28.03.11, 12 and 13 Non Plan/Voted/ Revenue Section	1.76
3.	G-23011/18/2017-Bt.(UD)(95/24) 16 th March, 2017	2217.80.001.05.00.35 Plan/Voted/Revenue Section	2059.80.001.02.01.01, 05.00.01 and 2216.05.053.06.00.01 Non Plan/Voted/Revenue Section	29.49
4.	G-23011/01/2017-Bt.(UD)(95/16) 30 th January, 2017	2217.80.001.05.00.35 Plan/Voted/Revenue Section	2052.00.090.28.03.02, 06 and 11 and 2059.80.800.01.00.02 and 28 Non Plan/Voted/Revenue Section	2.71
5.	G-23011/04/2017-Bt.(UD)(95/14) 23 rd January, 2017	2217.80.001.05.00.35 Plan/Voted/Revenue Section	2217.80.001.06.03.20 and 28 Plan/Voted/Revenue Section	3.60
6.	G-23011/18/2016-Bt.(UD)(95/10) 13 th December, 2016	2217.80.001.05.00.35 Plan/Voted/Revenue Section	2217.80.191.09.00.31 Plan/Voted/Revenue Section	0.47
Total				50.46

Annexure - 4.1

(Refer Para No. 4.3.1)

**Misclassification of expenditure as reported in Para 4.4 of CAG's
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Sl. No	Description of Grant	Major head	Object head in which expenditure was	Amount (₹ in crore)
(A) Para No.4.4.1-Misclassification of expenditure of capital nature as revenue expenditure				
1.	04-Department of Atomic Energy	2852	51/52/60	14.04
2.		3401	51/52	11.94
3.	14-Department of Telecommunications	3275	51	0.08
4.	58-Ministry of Micro, Small and Medium	2851	51/52	1.75
5.	85- Ministry of Statistics and Programme Implementation	3454	52	0.06
Total (A)				27.87
(B) Para No.4.4.2-Misclassification of expenditure of revenue nature under capital head of expenditure				
1.	4-Department of Atomic Energy	4861	27	51.18
2.		5401		
3.	14-Department of Telecommunications	5275	11/13/28	2.43
4.	20-Ministry of Defence(Misc)	4076		
5.	74-Ministry of Road Transport and Highways	5054	11/13/20	10.01
6.	80-Ministry of Shipping	5051	50	0.75
		5052	13	5.40
7.	89-	4225	35	60.00
Total (B)				152.54
(C) Para No.4.4.3-Misclassification of expenditure of revenue nature under capital head of expenditure				
1.	11-Department of Commerce	5453	53	38.77
2.	18-Ministry of Corporate Affairs	5475	53	3.74
3.	20-Ministry of Defence (Misc)	5054	53	2031.71
4.	84-Department of Space		52/60	2.64
Total (C)				2076.86
(D) Para No.4.4.3-Misclassification of expenditure of capital nature under revenue head of expenditure				
1.	20-Ministry of Defence (Misc)		01	17.71
2.	56-Ministry of Law and Justice		28	425.35
	61-Ministry of New and Renewable Energy		13	0.68
4.	84-Department of Space	3402	21	272.10
		3402	50	5.0
			21	0.47
5.	87-Ministry of Textiles		35	3.0
Total (D)				724.31
Understatement of capital expenditure (A+D)				752.18
Overstatement of capital expenditure (B+C)				2229.40
Net overstatement of capital expenditure				1477.22

Annexure - 4.2

(Refer Para No. 4.3.2)

Short transfer of levy/cess collected during financial year 2016-17

(*₹* in crore)

Sl. No.	Levy/Cess	Receipts collected	Transfer to the Fund	Short Transfer
1.	The Research and Development Cess Act provides for cess import of technology to encourage commercial application of indigenously developed technology. The Act enables the creation of a Fund for Technology Development and Application to be administered by Technology Development Board (TDB).	1,187.24	30.30	1,156.94
2.	Primary Education Cess	20,	19,	487.41
3.	Secondary and Higher Education Cess	1,941.23	0	1,941.23
4.	Clean Environment Cess (Erstwhile-Energy Cess)	26,117.25	6,436.23	19,681.02
5.	credited to CFI was to be transferred to Development Fund for Tea Sector. (Head 8229.126)	62.28	Nil	62.28
6.	Cess on Sugar (0038.04.119)	2,	2,	568.80
7.		8,	3,596.28	4,782.88
8.	and credited to CFI was to be transferred to Rashtriya Swachhata Kosh. (Head 8235.135)	12,475.39	10,000	2,475.39
Total		73,264.04	42,108.09	31,155.95

Annexure - 5.1

(Refer Para No. 5.2)

Revenue expenditure projections and actuals for financial year 2016-17

(`in crore)

Heads of expenditure	Projections for FY 16-17 (in MTEF Statement for FY2015-16)	BE in MTEF of 2016-17	%age change in BE 2016-17(Col.3 w.r.t Col.2)	RE for 2016-17 in MTEF Statement for FY 2017-18	Actuals (as per Budget at a Glance) (February 2018)	% age change in RE 2015-16 (Col.6 w.r.t Col.2)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenue Expenditure						
Interest	4,96,000	4,92,670	-0.67	4,83,069	4,80,714	-3
Pension	1,02,639	1,23,368	20.2	1,28,166	1,31,401	28
Subsidy :						
Fertilizer	75,000	70,000	-6.67	70,000	66,313	-12
Food	1,32,000	1,34,835	2.15	1,35,173	1,10,173	-17
Petroleum	32,000	26,947	-15.79	27,532	27,539	-14
Centralized Provision for Grants to States	1,06,646	1,12,996	5.95	1,15,616	1,32,704	24
Defense	1,79,876	1,68,380	-6.4	1,75,020	2,51,781	40
Postal Deficit	6,665	8,416	26.27	9,756	11,969	80
External affairs	10,779	9,861	-8.52	9,758	12,753	18
Home Affairs	17,040	17,181	0.83	17,458	78,360	360
Tax Administration	14,540	14,631	0.66	14,418	22,146	52
Finance	33,094	16,133	-51.25	10,749	41,549	26
Education	60,440	57,454	-4.94	57,890	72,016	19
Health	28,951	30,597	5.69	31,825	39,005	35
Social welfare	27,044	32,501	20.18	32,695	31,812	18
Agriculture and Allied	24,003	46,841	95.15	49,798	50,184	109
Commerce and Industry	15,146	14,473	-4.44	17,493	21,364	41
Urban Development	14,700	16,685	13.5	18,838	36,946	151
Rural Development	84,413	1,02,438	21.35	1,14,747	1,13,877	35
Development of North East Region	2,406	1,931	-19.74	2,038	2,496	4
Planning and Statistics	6,510	4,400	-32.41	4,406	4,494	-31
Scientific Departments	11,429	11,710	2.49	11,625	19,493	71
Energy	9,992	18,167	81.82	16,604	30,964	210
Transport	15,092	42,143	179.24	12,785	1,02,200	577
IT and Telecom	6,124	8,553	39.66	13,576	17,985	194
UT	6,889	7,255	5.31	7,615	13,258	92
Others	24,547	28,337	15.44	28,039	63,667	159

Capital expenditure projections for financial year 2016-17

(₹ in crore)

Heads of expenditure	Projections for FY 16-17 (in MTEF Statement for FY2015-16)	BE in MTEF of 2016-17	% age change in BE 2016-17 (Col.3 w.r.t Col.2)	RE for 2016-17 in MTEF Statement for FY 2017-18	% age change in RE 2015-16 (Col.5 w.r.t Col.2)
(1)	(2)	(3)	(4)	(5)	(6)
Defence	1,07,016	90,210	-15.7	84,460	-21.08
Home Affairs	9,751	9,271	-4.92	9,699	-0.53
Finance	12,673	32,080	153.14	32,283	154.74
Health	1,069	1,761	64.73	1,678	56.97
Commerce and Industry	1,947	1,206	-38.06	2,945	51.26
Urban Development	12,125	11,502	-5.14	17,182	41.71
Planning and Statistics	382	29	-92.41	29	-92.41
Scientific Department	4,148	3,549	-14.44	3,696	-10.9
Energy	6,630	9,380	41.48	9,259	39.65
Transport	79,518	64,535	-18.84	90,299	13.56
IT and Telecom	3,255	3,098	-4.82	3,657	12.35
Loans to States	13,125	12,500	-4.76	17,800	35.62
UT	2,138	1,867	-12.68	1,767	-17.35
Others	7,190	6,037	-16.04	5,095	-29.14

Annexure - 6.1

(Refer Para No. 6.3.5)

Details of Non-Submission of disclosure statements by the Ministries/Departments

Sl. No.	Name of Ministries/ Departments	Remarks on Disclosure Statements under FRBM Act					
		D-1	D-2	D-3	D-4	D-5	D-6
1.	M/o Law & Justice	Not Submitted	-	-	-	-	-
2.	M/o Skill Development & Entrepreneurship	-	Not Submitted	-	-	-	-
3.	D/o Chemical & Petrochemical	-	-	-	-	Not Submitted	-
4.	Ministry of Minority Affairs	Not Submitted	-	-	-	-	-
5.	Department of Heavy Industry	-	-	-	-	Not Submitted	-
6.	Department of Public Enterprises	-	-	-	-	Not Submitted	-
7.	Ministry of Micro, Small & Medium Enterprises	-	-	-	-	Not Submitted	-
8.	Ministry of Women & Child Development	Not Submitted	-	Not Submitted	-	-	-
9.	Department of Rural Development	Not Submitted	-	-	-	-	-
10.	Ministry of New & Renewable energy	-	-	-	-	Not Submitted	-