

CHAPTER XI: DISTRIBUTION IN EXCESS OF ALLOCATION

(Amount in Rupees)

		<i>Civil</i>	<i>Post and Telecommunications</i>	<i>Defence Services</i>	<i>Railways</i>
Voted	Revenue	71507265254	3008500000	2749327145	3461074896
	Capital	17563431383	--	--	--
Charged	Revenue	28915924639	--	--	5720054
	Capital	258002208	--	89822170	681327
	Total Excess	118244623484	3008500000	2839149315	3467476277
	No of Grants/ Appropriations	42	1	3	9
Excess as the Appropriation Act authorising additional expenditure came into force after financial year had already ended		111127727074	3008500000	2839149315	--
Excess excluded the 2nd batch of supplementary demands for Grants		7116896410	--	--	3467476277
Total		118244623484	3008500000	2839149315	3467476277
Grand Total		127559749076			

11.1 Excess disbursements over grants/appropriations (Civil)

As per Article 114(3) of the Constitution, no money is to be withdrawn from the Consolidated Fund of India except under appropriations made by law passed in accordance with the provisions of this Article. Further, General Financial Rule 71 stipulates that no disbursements should be made which might have the effect of exceeding the total grant or appropriation authorised by Parliament by law for a financial year except after obtaining a supplementary grant or an advance from the Contingency Fund. During 1998-99 there was an excess disbursements of Rs 118244623484 (i.e Rs 11824.46 crore) in 56 segments of 41 grants and one appropriation under revenue as well as capital sections in civil ministries.

Civil ministries exceeded the authorisation by Rs 11824.46 crore, which require regularisation.

Out of the total excess of Rs 11824.46 crore, excess of Rs 11112.77 crore occurred as the Appropriation Act authorising additional disbursements of Rs 11809.55 crore on the basis of second batch of supplementary demands for grants could not come into force before the close of the financial year 1998-99. Excluding this, there was excess disbursements of Rs 711.69 crore in six grants and one appropriation. The total excess disbursements, including those occurring on account of second batch of supplementary grants which could not come into force during the year will require regularisation. Details of such excess under civil ministries was as under:

	Excess disbursements		
	Total	Included in second batch of supplementary demands March 1999	Not included in the second batch of supplementary demands of March 1999.
Revenue	Rupees	Rupees	Rupees
<i>Voted</i>	71507265254	71302375221	204890033
<i>Charged</i>	28915924639	22572061064	6343863575
Capital			
<i>Voted</i>	17563431383	16995328739	568102644
<i>Charged</i>	258002208	257962050	40158
Grand total	118244623484	111127727074	7116896410

Details of total excess over the authorisation from the Consolidated Fund of India are given below:

Sl.No	Grant/Appropriation	Rupees		Contributory reasons as stated by Government
	Revenue-Voted			
1.	1 - Agriculture	<i>Grant Expenditure Excess covered under second batch of supplementary demands for grants</i>	44109800000 47287870646 3178070646	<ul style="list-style-type: none"> • Increase in subsidy rates by Government and sale of decontrolled phosphatic and pottasic fertilizers (Rs 789.95 crore) • Meeting Central Government share of 50 percent loss on market intervention scheme on apples in Himachal Pradesh (Rs 9.98 crore). • Large honorarium payments to field staff for Agriculture Census work (Rs 4.57 crore).

Sl.No	Grant/Appropriation	Rupees		Contributory reasons as stated by Government
2.	11 - Department of Sugar and Edible Oils	<i>Grant Expenditure Excess covered under second batch of supplementary demands for grants</i>	7656100000 8327339867 671239867	<ul style="list-style-type: none"> • Additional subsidy released to State Trading Corporation on account of import of edible oil for distribution through Public Distribution System (Rs 75.00 crore).
3.	13 - Department of Commerce	<i>Grant Expenditure Excess covered under second batch of supplementary demands for grants</i>	9323100000 9600172682 277072682	<ul style="list-style-type: none"> • Receipt of more claims from the Ministry of External Affairs. • Additional requirement of funds for settlement of pending claims of exporters under export subsidy (Rs 73.62 crore). • Settlement of losses incurred on procurement of rubber following fall in prices during the year.
4.	17 - Ministry of Defence	<i>Grant Expenditure Excess covered under second batch of supplementary demands for grants</i>	29971700000 30622497355 650797355	<ul style="list-style-type: none"> • Payment of second instalment of arrears following implementation of recommendations of Fifth Central • Pay Commission. Procurement of more stores owing to growth of sales of the Canteen Stores Department. • Increase in pensionary charges, domestic travel, interest payment and other charges.
5.	18 - Defence Pensions	<i>Grant Expenditure (1) Excess covered under second batch of supplementary demands for grants. (2) Excess not covered by second batch of supplementary demands for grants</i>	59231900000 72699842021 13464700000 3242021	<ul style="list-style-type: none"> • Revision in the pensionary benefits of Defence retirees following implementation of recommendations of Fifth Central Pay Commission. • Sanction of two instalments of dearness relief from 1st January and 1st July 1998.

Sl.No	Grant/Appropriation	Rupees		Contributory reasons as stated by Government Sl.No
6.	25 - Ministry of External Affairs	<i>Grant Expenditure Excess not covered by second batch of supplementary demands for grants.</i>	18916900000 18947092735 30192735	<ul style="list-style-type: none"> • Payment of second instalment of arrears as per recommendations of Fifth Central Pay Commission. • Increase in air fares, hotel tariffs. • General increase of rents worldwide and depreciation of Indian rupees. • Implementation of indexation scheme of Foreign Allowance. • Higher disbursements on state visit of foreign dignitaries. • Additional disbursements on visits abroad by VVIPs. • Enhancement of grants-in-aid to Indian Council for Cultural Relation. • Additional aid commitments for supply of rice, wheat and maize as flood relief. • Additional aid commitments to Bhutan for maintaining the pace of construction of Tala and Kurichu Projects. • Additional aid commitments under ITEC Programme.
7.	26 - Department of Economic Affairs	<i>Grant Expenditure Excess covered under second batch of supplementary demands for grants</i>	29456000000 33067009746 3611009746	<ul style="list-style-type: none"> • Additional exchange loss under Foreign currency (Non-Resident) Accounts Scheme. • More than anticipated payments due to exchange losses. • Higher contribution for Global Environment facility.

Sl.No	Grant/Appropriation	Rupees		Contributory reasons as stated by Government Sl.No
8.	28 - Payments to Financial Institutions	<i>Grant Expenditure Excess covered under second batch of supplementary demands for grants</i>	3008100000 28675744785 25667644785	<ul style="list-style-type: none"> • Unfavourable exchange rate variation. • Receipt of higher claims for reimbursement from ICICI and IDBI. • Write down Government's investment (Capital base) in certain banks to enable them to raise capital from market.
9.	34 - Pensions	<i>Grant Expenditure (1) Excess covered under second batch of supplementary demands for grants. (2) Excess not covered by second batch of supplementary demands for grants</i>	14271500000 27996032713 13680600000 43932713	<ul style="list-style-type: none"> • Settlement of more cases of pensions/ commutations/ gratuities/ family pensions owing to revision following implementation of recommendations of Fifth Central Pay Commission. • Depositing of arrears of government contribution of three years following inclusion of one thousand officials of Department of Atomic Energy to the scheme of Contributory Provident Fund from General Provident Fund. • Receipt of more insurance claims following more than anticipated number of death cases.
10.	35 - Audit	<i>Grant Expenditure Excess covered under second batch of supplementary demands for grants</i>	7662200000 7847775524 185575524	<ul style="list-style-type: none"> • Payment of arrears of pay and allowances on account of implementation of Fifth Central Pay Commission Report. • Revision of rent of buildings. • Computerisation of State Accounts.
11.	37 - Direct Taxes	<i>Grant Expenditure Excess covered under second batch of</i>	7659800000 8133624923 473824923	<ul style="list-style-type: none"> • Increased disbursements on advertisement and publicity of 'Kar Vivad Samadhan Scheme' to increase the tax base.

Sl.No	Grant/Appropriation	Rupees		Contributory reasons as stated by Government Sl.No
		<i>supplementary demands for grants</i>		<ul style="list-style-type: none"> • Payment of arrears of pay and allowances following implementation of the recommendations of Fifth Central Pay Commission, bonus, dearness allowances etc. • Payment of arrears of revised rent of hired buildings and maintenance of departmental buildings.
12.	38 - Indirect Taxes	<i>Grant Expenditure Excess covered under second batch of supplementary demands for grants</i>	1000880000 10270533290 261733290	<ul style="list-style-type: none"> • Payment of second instalment of arrears of salaries etc. following implementation of the recommendations of Fifth Central Pay Commission. • Payment of linkage charges for computers. • Higher disbursements on advertisement and publicity for implementation of Kar Vivad Samadhan Scheme. • Increased disbursements on Infrastructural support including computer equipments. • Higher rent of hired buildings. • Increased disbursements on the printing of match excise banderols and clearance of claims of earlier years.
13.	41 - Department of Indian Systems of Medicine and Homoeopathy	<i>Grant Expenditure Excess covered under second batch of supplementary demands for grants</i>	850900000 885582815 34682815	<ul style="list-style-type: none"> • Additional requirement of funds on account of revision of pay-scales of teachers/staff, postgraduate stipend, procurement of ready built houses for use as staff quarters and general price hike of various consumable items. • Payment of arrears of

Sl.No	Grant/Appropriation	Rupees		Contributory reasons as stated by Government
				<p>revised pay and allowances/non-practising allowances and purchase of equipments.</p> <ul style="list-style-type: none"> • Coverage of more institutions for their upgradations.
14.	43 - Ministry of Home Affairs.	<i>Grant Expenditure Excess covered under second batch of supplementary demands for grants</i>	428400000 4411753908 127753908	<ul style="list-style-type: none"> • Payment of second instalment of arrears of pay and allowance following implementation of the recommendations of Fifth Central Pay Commission, two instalments of dearness allowance and revision of travelling allowance rates w.e.f. 1-10-97. • Reimbursement of more than anticipated claims and clearance of previous claims of some State Governments.
15.	45 - Police	<i>Grant Expenditure Excess covered under second batch of supplementary demands for grants</i>	5921350000 60504662469 1291162469	<ul style="list-style-type: none"> • Increase in the cost of contractual items and higher transportation charges, procurement of additional arms and ammunition, vehicles, spare parts, machinery and equipments. • More reimbursement to Ministry of Defence in respect of J&K Light Infantry. • Payment of detachment/travelling/daily allowance at revised rates. • Higher disbursements on office expenses. Increase in rail fares. Increase in rates of ex-gratia payment to the families of forces personnel who die in harness in performance of their duties. • Payment of second

Sl.No	Grant/Appropriation	Rupees		Contributory reasons as stated by Government
				<p>instalment of arrears of pay and allowances and two instalments of dearness allowance.</p> <ul style="list-style-type: none"> • Revision in the rates of hiring charges of vehicles for important persons security. • Recruitment of staff following post budget decision for setting up of 17 new police stations in Delhi. • Clearance of past liabilities of electricity and Central Public Works Department.
16.	47 - Transfers to Union Territory Governments	<i>Grant Expenditure Excess covered by second batch of supplementary demands for grants</i>	5674700000 4366600000 834100000	<ul style="list-style-type: none"> • Additional central assistance to Union Territory Government of Pondicherry to meet non-plan deficit and Block Grants.
17.	52 - Industrial Development and Industrial Policy and Promotion	<i>Grant Expenditure Excess covered under second batch of supplementary demands for grants</i>	5674700000 6195621182 520921182	<ul style="list-style-type: none"> • Enhanced requirement of Central Public Sector undertakings and Nodal Agencies owing to receipt of more applications for Voluntary Retirement Scheme. • Release of additional grant assistance to licenced salt works damaged by cyclone in Gujarat.
18.	54 - Department of Heavy Industry	<i>Grant Expenditure Excess covered under second batch of supplementary demands for grants</i>	674900000 4248263103 3573363103	<ul style="list-style-type: none"> • Receipt of more applications for availing voluntary retirement scheme in Engineering and Consumer Industries and National Industrial Development Corporation Ltd. • Grant of interest subsidy as part of approved revival package to Braithwaite,

Sl.No	Grant/Appropriation	Rupees		Contributory reasons as stated by Government
				<p>Bharat Brakes and Valves Ltd., Heavy Engineering Corporation Ltd., Instrumentation Ltd. and Hindustan Cables Ltd.</p> <ul style="list-style-type: none"> Grant of Guarantee Fees subsidy as part of approved revival package to Heavy Engineering Corporation Ltd. and Hindustan Cables Ltd.
19.	56 - Information, Films and Publicity	<i>Grant Expenditure Excess covered under second batch of supplementary demands for grants</i>	1973400000 1982163692 8763692	<ul style="list-style-type: none"> Meet additional establishment related disbursements of the Department. Purchase of new vehicles for field publicity units. Payment of second instalment of pay arrears and dearness allowances. Increase in the cost of maintenance/electricity tariff.
20.	60 - Election Commission	<i>Grant Expenditure Excess covered under second batch of supplementary demands for grants</i>	75000000 85257795 10257795	<ul style="list-style-type: none"> Meeting the additional establishment related disbursements of the Commission.
21.	78 - Ministry of Steel	<i>Grant Expenditure Excess covered under second batch of supplementary demands for grants</i>	372000000 483437037 111437037	<ul style="list-style-type: none"> Receipt of more than anticipated applications under voluntary retirement scheme in Iron and Steel Industries.
22.	80 - Roads	<i>Grant Expenditure Excess covered under second batch of</i>	10472500000 10478292551 5792551	<ul style="list-style-type: none"> Reimbursement of toll collection charges to some State Governments. Additional disbursements on maintenance and repairs to

Sl.No	Grant/Appropriation	Rupees		Contributory reasons as stated by Government
		<i>grants supplementary demands for</i>		National Highways damaged by rains and floods.
23.	81 - Ports, Light-houses and Shipping	<i>Grant Expenditure (1) Excess covered under second batch of supplementary demands for grants. (2) Excess not covered by second batch of supplementary demands for grants.</i>	3533700000 4672153043 1016400000 122053043	<ul style="list-style-type: none"> • Provide additional grant assistance to the Hindustan Shipyard Limited for voluntary retirement scheme. • Reimbursement to Calcutta Port Trust of additional disbursements incurred on dredging and maintenance of Hooghly river and shipping Channel leading to Haldia. • Payment to Shipping Corporation of India for management of Departmental Vessels M.V. Sagardeep and M.V. Pradeep. • Larger realisation of 'light dues' over revenue disbursements.
24.	95 - Rajya Sabha	<i>Grant Expenditure Excess covered under second batch of supplementary demands for grants</i>	380600000 404856656 24256656	<ul style="list-style-type: none"> • Increase in salary and travel expenses of the members of Rajya Sabha. • Increase in quantum of working of the committees.
25.	96 - Lok Sabha	<i>Grant Expenditure Excess covered under second batch of supplementary demands for grants</i>	665800000 776668525 110868525	<ul style="list-style-type: none"> • Additional establishment related disbursements.
26.	98 - Secretariat of the Vice-President	<i>Grant Expenditure Excess covered under second batch of</i>	7000000 10699304 3699304	<ul style="list-style-type: none"> • Additional establishment related disbursements.

Sl.No	Grant/Appropriation	Rupees		Contributory reasons as stated by Government
		<i>supplementary demands for grants</i>		
27.	99 - Andaman and Nicobar Islands	<i>Grant Expenditure Excess covered under second batch of supplementary demands for grants</i>	483790000 5065077822 227177822	<ul style="list-style-type: none"> • Clearance of outstanding committed liabilities for modernisation of A & N Fire Services. • Additional disbursements on arrears of pay and allowances following implementation of recommendations of Fifth Central Pay Commission. • Procurement of high speed diesel oil and other stores. • Clearance of backlog payment of Inland Transport subsidies to industrial units. • More payment to Shipping Corporation of India. • Purchase of additional stores by Public Works Department for execution of works
28.	100 - Chandigarh	<i>Grant Expenditure Excess covered under second batch of supplementary demands for grants</i>	5229300000 6167238422 937938422	<ul style="list-style-type: none"> • Payment of arrears of pay and allowances on account of revision of pay scales on Punjab pattern w.e.f. 1-1-1996. • Purchase of more power and to clear the liabilities of past years. • Payment to the Wet Dredging Corporation for the work done at Sukhna Lake. • Payment of more electricity, water and telephone bills. • Purchase of computerised PBAX system, more office equipments, machinery, medicines, chemicals, surgical items, furniture, operational vehicles etc. • Payment of grants-in-aid to the Punjab University under

Sl.No	Grant/Appropriation	Rupees		Contributory reasons as stated by Government
				re-organisation Act 1996 to clear deficit. <ul style="list-style-type: none"> Increase in maintenance and repair works and increase in cost of materials.
29.	101 - Dadra and Nagar Haveli	<i>Grant Expenditure Excess covered under second batch of supplementary demands for grants</i>	1429300000 1569642287 140342287	<ul style="list-style-type: none"> Settlement of debit notes received from Pay and Accounts Office, Department of Supply, New Delhi. Payment of power/energy charges of Electricity Department.
30.	102 - Daman and Diu	<i>Grant Expenditure Excess covered under second batch of supplementary demands for grants</i>	1226000000 1309288835 83288835	<ul style="list-style-type: none"> Additional disbursements on bulk purchase of power and hike in power tariff. Payment of water charges to Gujarat Water Supply and Sewerage Board for Diu district.
31.	103- Lakshadweep	<i>Grant Expenditure (1) Excess covered under second batch of supplementary demands for grants. (2) Excess not covered by second batch of supplementary demands for grants</i>	1387100000 1510469521 117900000 5469521	<ul style="list-style-type: none"> Payment of second instalment of arrears on account of implementation of recommendations of Fifth Central Pay Commission Report General increase in prices of mid day meals articles Urgent payments to the Shipping Corporation of India for repair of ships.
Revenue - Charged				
32.	17 - Ministry of Defence	<i>Appropriation Expenditure Excess covered under second batch of supplementary demands for grants</i>	1500000 6431217 4931217	<ul style="list-style-type: none"> Finalization of larger number of cases by Courts/CAT etc.

Sl.No	Grant/Appropriation	Rupees		Contributory reasons as stated by Government
33.	29 - Interest Payments	<i>Appropriation Expenditure (1) Excess covered under second batch of supplementary demands for grants.</i>	75000000000 778823863575 22480000000	<ul style="list-style-type: none"> • Recourse to enhanced market borrowings to bridge the resource gap. • More than anticipated payment under different bond schemes especially 10% relief Bonds 1995. • Spill over payment of accrued interest to the holders of Bonds against Iraq Exports. • Receipt of more than anticipated claims under Management of Debt. • Exchange rate variations. • Higher drawal of external debt consequently higher interest payments. • More than anticipated payments of interest on account of increased collections/deposits of Small Savings, Provident Funds and other deposits etc. • Larger number of claims preferred by National Savings Scheme and Post office National Savings Certificate (New series) holders. • Higher payment of agency commission owing to more collection under various schemes.
		<i>(2) Excess not covered by second batch of supplementary demands for grants</i>	6343863575	
34.	35 - Audit	<i>Appropriation Expenditure Excess covered under second batch of supplementary demands for grants</i>	210500000 222708882 12208882	<ul style="list-style-type: none"> • Purchase of new LAN system. • Payment of arrears of pay and allowances of Fifth Central Pay Commission Report. • Fluctuations in the rate of exchange and increase in daily allowance to UN Audit parties.

Sl.No	Grant/Appropriation	Rupees		Contributory reasons as stated by Government
35.	72 - Department of Rural Development	<i>Appropriation</i> <i>Expenditure</i> <i>Excess covered under second batch of supplementary demands for grants</i>	- 1455482 1455482	<ul style="list-style-type: none"> Payment in satisfaction of Court's decree.
36.	75 - Department of Science and Technology	<i>Appropriation</i> <i>Expenditure</i> <i>Excess covered under second batch of supplementary demands for grants</i>	100000 449587 349587	<ul style="list-style-type: none"> Meeting obligatory disbursements in satisfaction of Court decree.
37.	83 - Urban Development	<i>Appropriation</i> <i>Expenditure</i> <i>Excess covered under second batch of supplementary demands for grants</i>	123400000 127558985 4158985	<ul style="list-style-type: none"> Increase in cost of material and increased wages to labourers as per recommendations of Fifth Central Pay Commission.
38.	94 - Staff, Household and Allowances of the President	<i>Appropriation</i> <i>Expenditure</i> <i>Excess covered under second batch of supplementary demands for grants</i>	77600000 108563765 30963765	<ul style="list-style-type: none"> Meeting additional establishment related disbursements.
39.	95 - Rajya Sabha	<i>Appropriation</i> <i>Expenditure</i> <i>Excess covered under second batch of supplementary demands for grants</i>	1500000 1688020 188020	<ul style="list-style-type: none"> Additional establishment disbursements following revision of salary of Chairman and Dy. Chairman w.e.f. 1-1-1996.

Sl.No	Grant/Appropriation	Rupees		Contributory reasons as stated by Government
40.	100 - Chandigarh	<i>Appropriation</i> <i>Expenditure</i> <i>Excess</i> <i>covered under</i> <i>second batch</i> <i>of</i> <i>supplementary</i> <i>demands for</i> <i>grants</i>	155500000 193305126 37805126	<ul style="list-style-type: none"> • Payment of arrears of pay and allowances on account of revision of pay scales on Punjab pattern w.e.f. 1-1-96. • Increase in number of MACT claims.
Capital - Voted				
41.	5 - Department of Chemicals and Petrochemicals	<i>Grant</i> <i>Expenditure</i> <i>Excess</i> <i>covered under</i> <i>second batch</i> <i>of</i> <i>supplementary</i> <i>demands for</i> <i>grants</i>	918800000 948300000 295000000	<ul style="list-style-type: none"> • Release of non-plan loan to Petrofils Co-operative Limited for meeting shortfall in its resources.
42.	11 - Department of Sugar and Edible Oils	<i>Grant</i> <i>Expenditure</i> <i>Excess</i> <i>covered under</i> <i>second batch</i> <i>of</i> <i>supplementary</i> <i>demands for</i> <i>grants</i>	1766100000 2563057561 796957561	<ul style="list-style-type: none"> • Receipt of more than anticipated applications for release of loans under Loans for Rehabilitation /Modernisation of Sugar Mills/loans for Sugar Mills for Cane Development.
43.	28 - Payments to Financial Institutions	<i>Grant</i> <i>Expenditure</i> <i>Excess</i> <i>covered under</i> <i>second batch</i> <i>of</i> <i>supplementary</i> <i>demands for</i> <i>grants</i>	68858300000 82675304738 13817004738	<ul style="list-style-type: none"> • Additional requirement of funds for investment in the Asian Development Bank. • Increase in the subscription quota of the Government and additional maintenance of value payment of rupee holdings of the IMF in terms of Special Drawing Rights. • Receipt of more than anticipated claims for reimbursement of loans to IDBI on account of enhanced utilisation of funds from foreign agencies.

Sl.No	Grant/Appropriation	Rupees		Contributory reasons as stated by Government
44.	31 - Loans to Government Servants etc.	<i>Grant Expenditure Excess not covered by second supplementary demands for grants.</i>	4324900000 4893002644 568102644	<ul style="list-style-type: none"> • More releases of funds owing to under assessment of disbursements likely to be incurred during 1998-99 under HBA, advances for the purchase of motor conveyances and other advances.
45.	47 - Transfers to Union Territory Governments	<i>Grant Expenditure Excess covered under second batch of supplementary demands for grants</i>	3144600000 3239400000 94800000	<ul style="list-style-type: none"> • Additional loans to cover gap in resources and block loans released to the Government of Pondicherry.
46.	54 - Department of Heavy Industry	<i>Grant Expenditure Excess covered under second batch of supplementary demands for grants</i>	4966900000 5599533250 632633250	<ul style="list-style-type: none"> • Implementation of urgent plan schemes under Crucial Balancing Investment and revival scheme of Instrumentation Ltd., Bharat Bhari Udyog Nigam Ltd., HMT Ltd., Hindustan Cables Ltd and Hindustan Photo Films Manufacturing Company Ltd. • Loans for payment of salary and wages to the employees of Cement Corporation of India Ltd. • Loans to Transport equipment, Leather, Paper and News print Industries and Tyre Corporation of India Ltd. for implementation of voluntary separation scheme and for payment of statutory dues to the employees.
47.	63 - Ministry of Mines	<i>Grant Expenditure Excess covered by second batch</i>	470500000 1069399335 598899335	<ul style="list-style-type: none"> • Release of more loans to Bharat Gold Mines Ltd. for voluntary retirement scheme. • Release of additional loan to

Sl.No	Grant/Appropriation	Rupees		Contributory reasons as stated by Government
		<i>of supplementary demands for grants</i>		Hindustan Copper Ltd. under a revival plan.
48.	73 - Department of Rural Employment and Poverty Alleviation	<i>Grant Expenditure Excess covered by second batch of supplementary demands for grants</i>	-- 500000000 500000000	<ul style="list-style-type: none"> Additional equity investment in Housing and Urban Development Corporation for construction of houses under the scheme of Indira Awaas Yojana.
49.	78 - Ministry of Steel	<i>Grant Expenditure Excess covered by second batch of supplementary demands for grants</i>	230700000 360600000 129900000	<ul style="list-style-type: none"> Post budget decision to provide non-plan loan to Bharat Refractories Ltd. under revival plan.
50.	81 - Ports, Lighthouses and Shipping	<i>Grant Expenditure Excess covered under second batch of supplementary demands for grants</i>	8156500000 8534983214 378483214	<ul style="list-style-type: none"> Better physical progress of construction of the survey vessels. To avoid payment of penal interest @ 17 percent on delayed payment.
51.	87 - Ministry of Water Resources	<i>Grant Expenditure Excess covered under second batch of supplementary demands for grants</i>	365400000 371822483 6422483	<ul style="list-style-type: none"> Additional non-plan loan to National Projects Construction Corporation Ltd. for meeting shortfall in resources.
52.	101 - Dadra and Nagar Haveli	<i>Grant Expenditure Excess covered under second batch of supplementary demands for grants</i>	305300000 316028158 10728158	<ul style="list-style-type: none"> Deposit of 15.16 percent to the Government of Gujarat for construction of Damanganga River Project as per agreement.

Sl.No	Grant/Appropriation	Rupees	Contributory reasons as stated by Government
Capital - Charged			
53.	54 - Department of Heavy Industry	<i>Appropriation</i> <i>Expenditure</i> <i>Excess covered by second batch of supplementary demands for grants</i>	162900000 213100000 50200000
54.	57 - Broadcasting Services	<i>Appropriation</i> <i>Expenditure</i> <i>Excess covered under second batch of supplementary demands for grants</i>	7000000 8980719 1980719
55.	87 - Ministry of Water Resources	<i>Appropriation</i> <i>Expenditure</i> <i>Excess covered by second batch of supplementary demands for grants</i>	45000000 220781331 175781331
56.	100 - Chandigarh	<i>Appropriation</i> <i>Expenditure</i> <i>(1) Excess covered under second batch of supplementary demands for grants.</i> <i>(2) Excess not covered by second batch of supplementary demands for grants.</i>	50000000 80040158 30000000 40158
			<ul style="list-style-type: none"> To provide non-plan loan to Hindustan Cables Ltd., in discharge of liability covered under Government guarantee. To make payment in satisfaction of court decrees. Post budget decision to provide funds to Government of Assam as loan instead of grant under flood control in Brahmaputra Valley. Acquisition of more land for development of 3rd phase of the city under State Capital Development.

Sl.No	Grant/Appropriation	Rupees	Contributory reasons as stated by Government	
Post and Telecommunications				
Revenue-Voted				
57.	16-Telecommunication Services	<i>Grant Expenditure Excess covered under second batch of supplementary demands for grants</i>	<i>185646900000 188655400000 3008500000</i>	<ul style="list-style-type: none"> Details are in Report No. 6 of 2000 (Post and Telecommunications)
Defence Services				
Revenue-Voted				
58.	19-Army	<i>Grant Expenditure Excess covered under second batch of supplementary demands for grants</i>	<i>218568000000 219884813931 1316813931</i>	<ul style="list-style-type: none"> Details are in Report No. 7 of 2000 (Defence Services-Army and Ordinance)
59.	20-Navy	<i>Grant Expenditure Excess covered under second batch of supplementary demands for grants</i>	<i>296573000000 31089813214 1432513214</i>	
60.	23-Capital Outlay on Defence Services	<i>Appropriation Expenditure Excess covered by second batch of supplementary demands for grants</i>	<i>67600000 157422170 89822170</i>	

Sl.No	Grant/Appropriation		Rupees	Contributory reasons as stated by Government
Railways Revenue - Voted				
61.	5-Working Expenses-Repairs and Maintenance of Motive Power.	<i>Grant</i> <i>Expenditure</i> <i>Excess</i>	14128503000 14217530027 89027027	• Details are in Report No. 9 of 2000 (Railways)
62.	6-Working Expenses-Repairs and Maintenance Of Carriages and Wagons	<i>Grant</i> <i>Expenditure</i> <i>Excess</i>	26296346000 26511270450 214924450	
63.	8-Working Expenses-Rolling Stock and Equipment	<i>Grant</i> <i>Expenditure</i> <i>Excess</i>	24342964000 24346122645 3158645	
64.	13-Working Expenses- Provident Fund, Pension and Other Retirement Benefits	<i>Grant</i> <i>Expenditure</i> <i>Excess</i>	38427102000 41581066774 3153964774	
Revenue-Charged				
65.	3-Working Expenses-General Superintendence and Services	<i>Appropriation</i> <i>Expenditure</i> <i>Excess</i>	900000 925520 25520	
66.	4-Working Expenses-Repairs and Maintenance of Permanent Way	<i>Appropriation</i> <i>Expenditure</i> <i>Excess</i>	2526000 3251436 725436	
67.	9-Working Expenses-Operating Expenses - Fuel	<i>Appropriation</i> <i>Expenditure</i> <i>Excess</i>	600000 4260589 3660589	
68.	11-Working Expenses- Staff Welfare and Amenities	<i>Appropriation</i> <i>Expenditure</i> <i>Excess</i>	220000 1528509 1308509	

Sl.No	Grant/Appropriation	Rupees		Contributory reasons as stated by Government
Capital-Charged				
69.	16-Assets-Acquisition, Construction and Replacement	<i>Appropriation</i> Expenditure Excess	94124000 94805327 681327	

11.1.1 Effective excess

During the year 1998-99, excess of Rs 127559749076 in 55 grants/appropriations pertaining to civil ministries, Post and Telecommunications, Defence and Railways was incurred from the Consolidated Fund of India than authorised by Parliament. Out of this excess of Rs 116975376389 in 44 grants/appropriations occurred as the Appropriation Act authorising additional disbursement on the basis of second batch of supplementary demands for grants could not come into force before close of financial year 1998-99 and Rs 10584372687 in 17 grants/appropriations other than the this reason.

11.1.2 Regularisation

The excess disbursements of Rs 11824.46 crore in 56 segments of 41 grants and one appropriation pertaining to civil ministries, Rs 300.85 crore under one grant of Post and Telecommunications; Rs 283.91 crore under two grants and one appropriation of Defence Services and Rs 346.75 crore under four grants and five appropriations of Railways require regularization under Article 115 (1) (b) of the Constitution of India.

The details of excess disbursements in Post and Telecommunication, Railways and Defence as also on other items relating to these grants are mentioned in the Report Nos 6, 7 and 9 of 2000 respectively of Comptroller and Auditor General of India.

11.1.3 Deficient control by PAOs

As per provisions of Annexure "A" to the note 3 under Rule 66 of the General Financial Rules, it is an important part of the function of the Accounts Offices to see that no payment is made in excess of the budget allotment under any sub-head or primary unit of appropriation. In cases where the existing provision is not sufficient to cover the payment, PAO can make payment only on receipt of an assurance in writing from the Head of the Department controlling the grant that necessary funds to accommodate the disbursements will be provided by issue of re-appropriation orders etc

Test check of headwise appropriation accounts for the year 1998-99 revealed that violating the above provisions of General Financial Rules, in 143 cases of 47 grants/appropriations as detailed in Appendix-XIX, the Pay and Accounts Offices of different ministries/departments under the over all control of

Controller General of Accounts made heavy payments of Rs 8505.69 crore in excess of the provisions available under these sub-heads or without re-appropriating the funds which is indicative of deficient financial management and ineffective expenditure control on the part of the PAO. The excess unauthorized expenditure require regularization.